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Statistical evaluation of irregularities reported for 2025: 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

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

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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)

Between 2021 and 2025, the Member States reported an average of 5 042 cases of fraudulent and non-fraudulent irregularities related to traditional own resources (TOR) per year. In 2025, the Member States reported 4 390 cases, *i.e.* 13% below the five-year average. However, the total estimated and established amount of TOR (EUR 824.7 million) was 26% higher than the five-year average (EUR 656 million).

The Member States detected 285 cases of fraudulent irregularities involving a total financial amount of EUR 85.4 million. Compared to the 2021-2025 period, the number of fraudulent cases decreased by 40% and the respective amount of TOR decreased by 25%. In 2025, only 6.5% of all reported cases were classified as fraudulent, accounting for 10% of the amount of TOR involved. However, the average amount per fraudulent case (EUR 299 536) was much higher than per non-fraudulent case (EUR 180 106). Compared to the 2021-2025 period, the number of non-fraudulent irregularities decreased by 10%. In 2025, the Member States reported 4 105 cases. Despite this, the estimated and established amount of TOR increased by more than 36% to EUR 739.3 million.

In fraudulent cases, incorrect value became the primary modus operandi as regards the amount, with 37 cases involving EUR 22.7 million of TOR, followed by incorrect origin or country of dispatching (44 cases totalling EUR 21 million). However, the Member States reported more cases of smuggling – seized and confiscated goods and incorrect classification/misdescription (72 cases for EUR 11.4 million and 47 cases for 14.7 million). For non-fraudulent cases, the most common type of violation remains incorrect classification/misdescription (1 765 cases totalling EUR 156 million) but in terms of TOR amounts, incorrect value dominated in 2025 (871 cases totalling EUR 398 million).

Sports footwear became the most affected type of goods in terms of value. China, the United States and India ranked as the top three countries of origin of goods affected by irregularities.

Release for free circulation remains the most affected customs procedure with 3 812 cases involving an overall estimated and established amount of EUR 746.3 million. This represents 87% of all cases and 90% of the amounts reported for 2025, regardless of whether they are fraudulent or non-fraudulent. In 2025, the registered amounts of TOR for fraud decreased significantly for all customs procedures except for release for free circulation and other which increased. Same as in 2024, the second most impacted customs procedure by TOR amount for non-fraudulent cases was inward processing followed by customs warehousing.

In 2025, inspections by anti-fraud services (37% of cases and 74% of amounts) played a crucial role in detecting fraudulent cases. Non-fraudulent instances were primarily detected through post-release controls (51% of cases and 75% of amounts). Release controls were also an effective method of detecting both fraudulent and non-fraudulent irregularities.

In 2025, twelve Member States reported 75 cases of smuggled cigarettes with nearly EUR 13 million of the estimated amount of TOR involved. Lithuania reported the highest number of cases (16) followed by Estonia (15). The highest amount of TOR (EUR 3.3 million) was reported by Italy. Compared to 2024, nine Member States continued to report cigarettes smuggling cases exceeding EUR 10 000 in TOR whereas some Member States have re-appeared in the statistics.

The recovery rate concerning fraudulent and non-fraudulent irregularities in TOR detected in 2025 was very positive, at 77%. For fraudulent cases, the recovery rate of 28% shows a decrease compared to the previous year. For non-fraudulent cases, the percentage was similar to 2024, resulting in a recovery rate of 82%, although the recovered amount was almost two times higher in 2025. The historical recovery rate went up from 84% and currently stands at 86% (71% for fraudulent cases and 91% for non-fraudulent cases).

Recovery is a constantly ongoing process with amounts growing over time as EU, national and other administrative appeal processes are finalised and decisions become definitive. Furthermore, usually the financial responsibility of Member States is assessed after the recovery actions taken by national authorities as regards the economic operators are concluded.

Expenditure - common agricultural policy

EU funding granted to projects or operations (partially) affected by fraud during the years 2021-2025 is about EUR 156 million, of which about EUR 132 million were the fraudulent financial amounts involved in these operations during 2021-2025. The detection of these irregularities was concentrated in few Member States, which is not justified by the level of concentration of payments.

As from 2023, each EU Member State has a CAP Strategic Plan (CSP), combining interventions in the form of support to agriculture (direct payments and sectoral interventions) and rural development. In 2024-2025, just 20% of the fraudulent irregularities related to support to agriculture concerned expenditure under CSP, being reported by a small minority of Member States, most of the time concerning direct payments to farmers, often with small financial amounts involved. This percentage was 5% for rural development. This suggests the need for monitoring closely the capability of national management and control systems to detect fradulent irregularities affecting expenditure under CSP.

For rural development, during 2021-2025, prevention featured in 31% of fraudulent irregularities and represented 25% of the financial amounts involved in fraud. Mostly fraud prevention in rural development was the result of routine controls, but where prevention was partial, higher shares of prevented amounts were due to few cases following tips from informants or existing doubts. Fraud prevention outcomes were much lower for support to agriculture, where routine checks accounted for most of prevention, in particular for direct payments to farmers, and partial prevention was rare. For both rural development and support to agriculture, most of fraud prevention concerned cases where less than EUR 100 000 were involved. This could point to the need for better targeting of larger beneficiaries or larger fraud schemes, especially if this prevalence of small cases is not justified by the general distribution of payments.

Fraudulent irregularities related to direct payments to farmers mainly concerned false documentary proof or false requests. Under the CAP 2023-2027, risks related to respect of good agricultural and environmental conditions and support to environmental commitments may increase. However, the reporting of irregularities affecting these ‘environmental’ payments is concentrated in a few Member States. In addition, analysis suggests that the majority of these irregularities may not be related to non-respect of agricultural practices (but just the consequence of other infringements) or, at least, they may have not been reported because of controls on these practices. This points to the need for improving national control systems on actual agricultural practices. This is relevant both for the basic payments and for the new eco-schemes.

Infringements related to the falsification of documentary proof or requests were the most frequent in relation to market measures. Past analysis suggests that most of the fraudulent irregularities concerned the wine-growing sector, the fruit and vegetables sector or promotion. During 2025, fraudulent irregularities mainly concerned the wine sector and beekeeping.

More than half of the fraudulent irregularities related to rural development concerned the documentary proof or the request, which most of the time were falsified. Violations concerning the implementation of the action accounted for a significant share of the financial amounts involved in fraud in rural development.

Risk analysis, tips from informants and information published in the media still only marginally contributed to detecting fraud. A significant share of detections related to market measures followed the scrutiny of transactions, where the selection of undertakings should be based on the analysis of risk factors. However, actual contribution of risk analysis significantly depends on how this requirement has been translated in practice, going beyond criteria such as new beneficiaries, time from previous control or amount of the operation.

Considering the years 2014-2025, for about 19% of the irregularities with a suspicion of fraud, the suspicion was then confirmed as established fraud, while for 12% the suspicion was dismissed. Most of the irregularities where there was a suspicion of fraud are still classified as suspected fraud, even if several years have elapsed since the initial reporting. Significant differences between Member States can be found.

Considering the fraudulent irregularities reported during 2015-2025 that are now closed (so that the recovery process is complete), in rural development more than 75% of the relevant amounts have been recovered. For support to agriculture, recovery was even higher during all years of the period 2015-2025, with the exception of 2015, due to one large case related to market measures where significant amounts have not been recovered. However, both for rural development and support to agriculture, this assessment of recovery is heavily influenced by the fact that about 90% of fradulent irregularities with amounts to be recovered reported in 2015-2025 are still open and they have not been included in the analysis, because recovery may still be ongoing. This high percentage may be due to the long time needed for closing fraudulent irregularities. However, this percentage is high also for earlier years.

Sanctions have been imposed for half of the fraudulent irregularities (reported during 2015-2025 and that are now closed) and unexpectedly often they were just administrative sanctions. Most of penal sanctions concerned imprisonment or proportional fines. The combination of different categories of penalties was not frequent. Imprisonment was rarely accompanied by other penalties to protect the EU financial interests, such as exclusion from future subsidies. Penal and administrative penalties were rarely combined.

Expenditure - cohesion and fisheries policies

In relation to the cohesion and fisheries policies, the EU funding granted to operations (partly) affected by fraud during the years 2021-2025 is EUR 7.6 billion, of which EUR 0.9 billion were the fraudulent financial amounts involved in these operations during 2021-2025. Where just part of expenditure is considered fraudulent, there may be risks of persistent funding to fraudsters, which warrants targeted controls of other final recipients or contractors.

After an increase from programming period (PP) 2007-2013 to PP 2014-2020, the Member States are reporting far less fraudulent irregularities during PP 2021-2027. There is also a strong decrease in the reporting of non-fraudulent irregularities, which follows the drop already experienced during PP 2014-2020. The implementation of PP 2021-2027 seems to be lagging behind and this might temporarily contribute to explain part of the decrease. However, this happened also for PP 2014-2020 and later the gap was not filled in.

Fraud prevention can play a role during the whole programming period and cycle, even if it can be expected to decrease as the operations approach finalisation. For PP 2021-2027, prevention features in about 60% of cases of fraud and represents about half of the financial amounts involved in fraud. For PP 2014-2020, during the years 2021-2025, prevention still features in about one fourth of cases of fraud and represents 14% of the financial amounts involved in fraud (13% and 7%, respectively, for non-fraudulent irregularities). Routine controls were more prevalent in prevention related to non-fraudulent irregularities, contributing to a flatter trend across time than fraud prevention. Fraud prevention relied more also on other sources, including tips from informants or suspicions.

From PP 2007-2013 to PP 2014-2020, prevention has improved, in terms of number of irregularities where more than half of irregular or fraudulent disbursements have been prevented. Actually, for non-fraudulent irregularities, the above mentioned overall drop in reporting was due to the decrease of irregularities with no prevention, while the reporting of irregularities where at least part of the irregular disbursements were prevented increased. This may support the hypothesis that prevention improved, contributing to some extent to the overall drop in reporting of non-fraudulent irregularities. However, this may also be the result of the national management and control systems excessively shifting focus away from targeted controls covering past transactions. Finally, most of prevention concerned irregularities or fraud where less than EUR 1 million were involved. This could point to the need for better targeting of larger projects or larger fraud schemes, especially if this prevalence of smaller cases is not justified by the general distribution of payments.

The first detections related to PP 2021-2027 seem to confirm previous findings about the areas of the cohesion policy most vulnerable to fraud. So far, a noticeable share of the reported fraudulent irregularities concerned the digitalisation of SMEs, investment in energy efficiency, research and innovation. In terms of financial amounts involved in fraudulent irregularities, also the business development and internationalisation of SMEs and the provision of water for human consumption come to notice.

With regard to fraudulent irregularities, during PP 2014-2020, the most frequent infringements concerned the supporting documents. Fraudulent infringements of contract provisions/rules ranked second and often consisted in non-implementation of the funded action. Infringements of public procurement rules were the second most reported non-fraudulent irregularities (after infringements of contract provisions/rules), but they rarely led to a suspicion of fraud. Fraud detection seems to be improving with the start of reporting related to PP 2021-2027, as in about 18% of the public procurement infringements a suspicion of fraud was reported. However, this is mainly due to reporting by one Member State. Most of fraudulent infringements concerning ethics and integrity were related to conflict of interests.

Risk analysis still only marginally contributes to detecting fraud, while information from civil society plays a larger role, but decreasing. On non-fraudulent irregularities, there may have been an improvement in risk analysis, but information from civil society continues to provide a negligible contribution to detection. Detection may improve by strengthening *ex post* risk analysis, with a view to carrying out tailored checks.

In relation to PP 2014-2020, the Fraud Detection Rate (FDR) is 0.22%, which is lower than the FDR recorded for the PP 2007-2013 (0.42%). For PP 2021-2027, the FDR is still just

0.05%. There is a similar trend for the indicator related to non-fradulent irregularities: for PP 2021-2027, the Irregularities Detection Rate (IDR) is still just 0.09%, which is lower than the IDR for PP 2014-2020 (0.89%), which in turn is lower than the IDR for the PP 2007-2013 (2.5%). The indicators for PP 2021-2027 are very low, even considering that pre-financing is frontloaded. In addition, in all these programming periods, there are significant differences in the reporting from different Member States.

With reference to irregularities reported during the years 2014-2025, for about 17% of the irregularities with a suspicion of fraud, the suspicion was then confirmed as established fraud. For 18%, the suspicion was instead dismissed. Most of the irregularities where there was a suspicion of fraud are still classified as suspected fraud, even if several years have elapsed since the initial reporting. This is no clear pattern across time. Significant differences between Member States can be found.

During 2015-2025, for closed fraudulent irregularities, about 69% of the amounts to recover have been deducted or written off, 27% have been actually recovered and 4% are not recovered. Nearly all the amounts deducted or written off are related to fraudulent irregularities where this was the only form of recovery, with nearly all amounts fully charged to national budget. The fraudulent irregularities with no amounts deducted or written off were smaller and for them 87% of the amounts were actually recovered. However, about 80% of fraudulent irregularities reported during 2015-2025 are not included in this analysis, because they are still open. For closed non-fraudulent irregularities, findings are the opposite: more than 70% of the amounts to recover have been actually recovered, 28% have been deducted or written off and 1% are not recovered. About 30% of non-fraudulent irregularities are not included in this analysis, because they are still open.

During 2015-2025, sanctions have been imposed for about half of the closed fraudulent irregularities and just 3% of the closed non-fraudulent irregularities. For some of the fraudulent irregularities the sanctions were just administrative. Most of penal sanctions concerned imprisonment or national proportional fines. The combination of different categories of penalties was not frequent. In particular, imprisonment was rarely accompanied with other penalties to protect the EU financial interests, such as exclusion from future subsidies. In addition, penal and administrative penalties were rarely combined.

Concerning the funding of other internal policies, the first fradulent irregularities related to PP 2021-2027 were reported in 2025. During the years 2021-2025, most of the financial amounts involved in fraud concerned AMIF. The reporting of non-fradulent irregularities related to PP 2021-2027 accelerated in 2025 (especially for JTF), when it represented already 65% of reporting. During the years 2021-2025, most of the financial amounts involved concerned YEI (also because of one large case) and FEAD (the fund with the highest number of non-fraudulent irregularities).

Expenditure – Neighbourhood policy

The irregularities concerning pre-accession during the years 2021-2025 mostly occurred in connection with funds distributed under IPA I (2007-2013), IPA II (2014-2020) and IPA III (2021-2027). From 2021 to 2022, while the number of fraudulent irregularities decreased, the number of non-fraudulent irregularities experienced an exceptional raise. However, the average financial amounts involved in non-fraudulent irregularities dropped. During the years 2021-2024, the average financial amounts involved in fraudulent irregularities have increased and they have constantly been higher than those involved in non-fraudulent irregularities.

In 2025, irregularities mostly concerned just IPA II and IPA III. With regard to IPA II during the past 5 years, the number of non-fraudulent irregularities increased markedly in 2022 and since then it has been fluctuating around an average of about 270 irregularities per year. The reporting of fraud dropped in 2025. Just 2 fraudulent irregularities were reported, with just EUR 5 000 involved. With regard to IPA III (2021-2027) the number of non-fraudulent irregularities accelerated in 2025. However, the reporting of fraud is still rare, with just 3 cases communicated so far.

Concerning IPA II during the years 2021-2025, irregularities were reported by 9 countries, mostly Türkiye and, to a lesser extent, Albania and North Macedonia. The highest number of irregularities and the highest financial amounts concerned agriculture and rural development. The financial amounts involved in irregularities related to this policy area increased significantly in 2024, also because of an OLAF investigation in Albania. The financial amounts involved in 'Socio-economic and regional development' were lower than those involved in the other areas. With regards to IPA III, 4 beneficiary countries reported 51 irregularities. The highest number of irregularities concerned competitiveness and inclusive growth, mostly reported by Türkiye.

Concerning Cross-Border Cooperation under the European Neighbourhood Instrument (CBC-ENI), during 2021-2025, after nearly no reporting until 2022, a few irregularities started being communicated from 2023. These irregularities were reported only by Romania, Poland and Estonia. The highest number of irregularities concerned expenditure to address common challenges in environment, public health, safety and security.

Mandatory reporting of detected irregularities and fraud through the Irregularities Management System (IMS) is foreseen for all new instruments supporting candidate countries, namely the Reform and Growth Facility, the Moldova Facility and the Ukraine Facility.

Ukraine is currently the only country for which all necessary preparatory conditions have been met, and its reporting authorities have already started using the system. Preparations for all other countries are still ongoing.

In 2025, Ukraine reported 24 fraudulent irregularities and 7 non-fraudulent irregularities related to the Ukraine Facility. More than 75% of these irregularities concerned the provision of access to safe and quality education. Most of irregularities concerned false or falsified documents. Most of the time, falsification was about inaccurate information reported in certificates of completion of the works, which led to excessive payments or the overstatement of the cost of works.

Expenditure - direct management

In the 2025 financial year, excluding RRF grants, EUR 49 025 million were disbursed in 'direct management' mode and the Commission recorded 441 recovery items classified as irregularities, for a total value of EUR 86.34 million. Among these recovery items, 32 were reported as fraudulent irregularities, totalling EUR 5.52 million.

During 2021-2025, the average annual ratio of financial amounts involved in fraudulent irregularities to total expenditure under direct management was 0.04%. This ratio peaked in 2024 at 0.12%. The ratio of financial amounts involved in non-fraudulent irregularities to total expenditure under direct management was about 0.15%.

In the 2025 financial year, the highest number of recovery items qualified as non-fraudulent irregularities was related to the budget heading '*Single market, innovation and digital*' (269 items). The highest irregular (non-fraudulent) amounts registered (EUR 76.35 million) were also in this heading.

During 2021-2025, 77.7% of the total number of recovery items qualified as fraudulent irregularities and 91% of the related recovery amounts concerned legal entities that were resident in the EU-27. For non-fraudulent irregularities, this percentage is slightly lower for the number of items (75.5%) and much lower for the related recovery amounts (81.9%).

1. INTRODUCTION

1.1. Scope of the document

This document[1] presents a statistical evaluation of the irregularities and fraud detected by the Member States during 2025, 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 2015[2].

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 and neighbourhood policies 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

This section presents a statistical evaluation of fraud and irregularities detected by the Member States in 2025 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 by the Member States in the **OWNRES application.**[3] Figures on recovery are based solely on established amounts. 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 of the European Union. 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.

The collection of TOR is delegated to the Member States under EU law. They must make the traditional own resources (which they have themselves established and collected) available to the EU budget.[4] The Commission must be assured that Member States are complying with their responsibilities for collecting and making the corresponding TOR available. Therefore, the Commission retains considerable inspection powers with respect to TOR.

2.2. General trend

Between 2021 and 2025, the Member States reported an average of 5 042 cases of **fraudulent and non-fraudulent irregularities** related to traditional own resources per year. In 2025, the Member States reported 4 390 cases which represents a **decrease of 13%** compared to this five-year average. However, the total estimated and established amount of TOR (EUR 824.7 million) **increased by almost 26%** compared to the five-year average (EUR 656 million).[5]

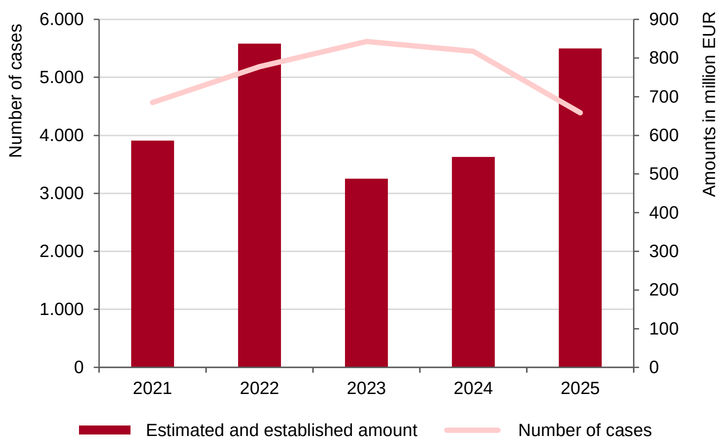
Graph TOR1 illustrates that the total number of cases (both fraudulent and non-fraudulent) rose steadily until 2023, before decreasing in 2024 and 2025. Regarding the reported amounts, the figures for 2022 and 2025 were significantly influenced by 3 **major non-fraudulent irregularities** reported by Belgium (involving more than EUR 480 million).

[3] This analysis is based on the OWNRES data extracted as of the cut-off date, 2 March 2026. For conversion from national currencies to EUR, the InforEuro exchange rate effective on 2 March 2026 was used.

[4] During the reporting period, the Commission received 75% of the customs duties collected, while Member States retained 25% as collection costs.

[5] See Annex 1.

Graph TOR1: Total number of OWNRES cases and the related estimated and established amount (2021-2025)

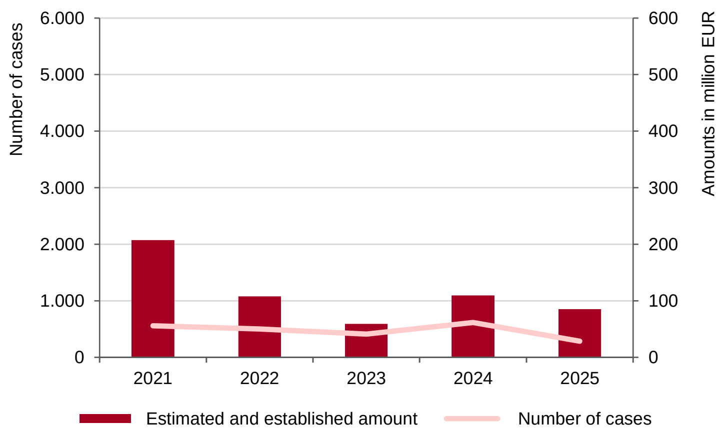


In 2025, the average amount per case was EUR 187 859 compared to the five-year average of EUR 130 133. Germany reported by far the highest number of cases (1 634), followed by Spain (486) and France (406). Belgium reported the highest amount of TOR involved (more than EUR 319 million). The second highest amount was reported by Germany (EUR 168 million) but no other country reported irregularities exceeding EUR 100 million of TOR.

Irregularities reported as fraudulent

The Member States detected 285 cases of **fraudulent irregularities** involving a total financial amount of EUR 85.4 million.[6] Compared to the 2021-2025 period, the number of fraudulent cases **decreased by 40%** and the respective amount of TOR **decreased by 25%** (see Graph TOR2). However, the average amount per fraudulent case in 2025 (EUR 299 536) was higher than the five-year average (EUR 240 367). Overall, the proportion of fraudulent cases has been relatively low. In 2025, only 6.5% of all reported cases were classified as fraudulent, accounting for 10% of the estimated and established amount of TOR involved.

Graph TOR2: OWNRES cases reported as fraudulent and related estimated and established amount (2021-2025)



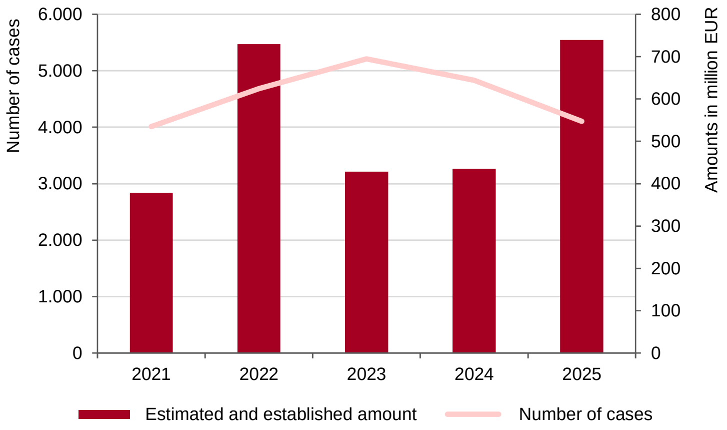
[6] See Annex 2.

In 2025, 7 Member States did not report any fraudulent case exceeding EUR 10 000, namely the Czech Republic, Ireland, Latvia, Luxembourg, Malta, the Netherlands, and Slovakia. Moreover, Luxembourg and Malta did not report fraudulent cases during the past 5 years. On the other hand, certain Member States reported more than 50% of their cases as fraudulent (Bulgaria 96%, Estonia 75%, Greece 79%, Cyprus 64%, Lithuania 62%, and Portugal 100%).

Irregularities not reported as fraudulent

Compared to the 2021-2025 period, the number of **non-fraudulent irregularities decreased by 10%** (see Graph TOR3). In 2025, the Member States reported 4 105 cases whereas the five-year average stands at 4 568 cases. Despite this, the estimated and established amount of TOR **increased by more than 36%** to EUR 739.3 million compared to the five-year average of EUR 542.2 million.[7] In 2025, nearly 93.5% of cases were not classified as fraudulent, accounting for 90% of the estimated and established amount of TOR involved.

Graph TOR3: OWNRES cases reported as non-fraudulent and related estimated and established amount (2021-2025)



Malta and Portugal did not report any non-fraudulent irregularities exceeding EUR 10 000 in 2025. The average amount per non-fraudulent case in 2025 was EUR 180 106 which is significantly lower than per fraudulent case. The five-year average for 2021-2025 stands at EUR 118 699 per non-fraudulent case. 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.

2.3. Prevention

The Member States are required to carry out customs checks and to report the findings of these checks to the Commission. Together with the Commission's inspections they support ensuring the effective functioning of the Customs Union, the protection of EU producers, and the uniform application of EU rules. They also contribute to identifying and eliminating loopholes that make it possible for fraudsters to abuse the system or evade paying the applicable duties.

One general conclusion drawn from the Commission's TOR inspections in the Member States 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 means using all available sources of information (including RIF and AM communications), exchanging information among services involved and giving prompt feedback on actions taken. Such

[7] See Annex 3.

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.

2.4. Detection and investigation

2.4.1. Types of infringement and modus operandi

In fraudulent cases, ***incorrect value*** became the primary **modus operandi** as regards the amount, with 37 cases involving EUR 22.7 million of TOR, followed by *incorrect origin or country of dispatching* (44 cases totalling EUR 21 million). However, the Member States reported more cases of *smuggling – seized and confiscated goods* and *incorrect classification/misdescription* (72 cases for EUR 11.4 million and 47 cases for 14.7 million).

For non-fraudulent cases, the most common type of violation remains ***incorrect classification/ misdescription*** (1 765 cases totalling EUR 156 million) but in terms of TOR amounts, *incorrect value* dominated in 2025 (871 cases totalling EUR 398 million).

Considering **all cases** combined, ***incorrect value*** recorded the highest financial amounts involved (EUR 421 million for 908 cases). The analysis suggests that more than half of these cases (accounting for EUR 354 million) related to goods of Chinese origin.

2.4.1.1.Goods affected by irregularities

In 2025, **sports footwear** became the most affected goods in terms of value followed by electric bikes. Some products, such as fish fillets, have newly appeared in the statistics. Electrical machinery and equipment, cigarettes, inedible mixtures of fats and oils, aluminium, machinery and mechanical appliances (for example fort-lift trucks), textiles, articles of plastics, articles of iron or steel also ranked high in the statistics.

China, the United States, and India were the most frequently reported **countries of origin** for goods affected by irregularities in 2025. These countries were also linked to the highest volume of TOR. Meanwhile, the United Kingdom remained prominently ranked in the statistics, while cases involving Russia and Morocco saw a significant increase compared with 2024.

The Member States also reported **75 cases** of **smuggled cigarettes** in OWNRES[8]. Only cases with reported type of fraud *smuggling* were taken into account. The estimated amount of TOR involved was almost **EUR 13 million** (with an average amount per case EUR 172 480). As shown in Table TOR1 below, Lithuania reported the highest number of cases (16) followed by Estonia (15). The highest amount of TOR (EUR 3.3 million) was reported by Italy. Compared to 2024, 9 Member States continued to report cigarettes smuggling cases exceeding EUR 10 000 in TOR[9] whereas some Member States have re-appeared in the statistics after a break.[10] Fifteen Member States did not report any case of cigarettes smuggling in 2025.[11]

[8] CN code 2402 2090. See Annex 12.

[9] Belgium, Bulgaria, Estonia, Greece, France, Croatia, Lithuania, Poland, and Romania.

[10] Germany, Italy, Austria.

[11] Czech Republic, Denmark, Ireland, Spain, Cyprus, Latvia, Luxembourg, Hungary, Malta, the Netherlands, Portugal, Slovenia, Slovakia, Finland, and Sweden.

Table TOR1: Cases of smuggled cigarettes in 2025

MS	Cases	Estimated and established amount
	N	EUR
BE	3	716,184
BG	6	248,483
DE	1	16,786
EE	15	2,748,159
EL	10	1,755,683
FR	13	854,852
HR	5	600,919
IT	2	3,313,440
LT	16	2,442,743
AT	1	43,276
PL	2	107,883
RO	1	87,600
EU-27	75	12,936,008

Over the period 2021-2025, the Member States reported 504 cases of smuggled cigarettes, accounting for almost EUR 132 million. Throughout this period, Lithuania reported the highest number of cases (136) and Belgium reported the highest amounts of TOR (EUR 59 million).

2.4.1.2.Customs procedures affected by irregularities

The statistical evaluation covers the following customs procedures: release for free circulation, transit, customs warehousing, inward processing and other.[12] Customs procedure ***release for free circulation*** remains the most affected customs procedure with 3 812 cases involving an overall estimated and established amount of EUR 746.3 million. This represents **87% of all cases** and **90% of the amounts** reported for 2025, regardless of whether they are fraudulent or non-fraudulent.

For **fraudulent cases**, the number of cases involving *release for free circulation* decreased from 462 in 2024 to 202 in 2025. A similar trend can be observed for *customs warehousing* which decreased from 16 to 8 cases, although the reported amount stayed almost the same (around EUR 2 million). In 2025, the registered amounts of TOR for fraud decreased for all customs procedures (especially for *transit*) except for *release for free circulation* and *other* which increased.

For **non-fraudulent cases**, 91% of the estimated and established amount for all customs procedures is linked to *release for free circulation* (EUR 673 million). In monetary terms, the second most affected customs procedure in 2025 was *inward processing* (EUR 37.5 million) followed by *customs warehousing* (almost EUR 14 million). For *transit*, the number of reported cases increased (from 189 to 253) as well as the estimated and established amount of TOR (from EUR 2.5 million to about EUR 8 million).

2.4.2. Detection of irregularities by Member State

Based on OWNRES data, Member States have established or estimated approximately EUR 824.7 million related to reported fraudulent or non-fraudulent irregularities where the amount exceeds EUR 10 000. In 2025, the total established amount of TOR was about

[12] See Annex 6 and 7.

EUR 31.5 billion (gross) and more than 97% was duly recovered and made available to the Commission via the A-account.[13]

OWNRES cases accounted for **2.68%** of the total collected TOR (gross) amount in 2025. This **detection rate** marks an increase from 2024, when it was 1.83%.[14] A detection rate of 2.68% means that out of every EUR 100 of TOR (gross) established and collected, EUR 2.68 is registered in OWNRES as irregular (fraudulent or non-fraudulent).

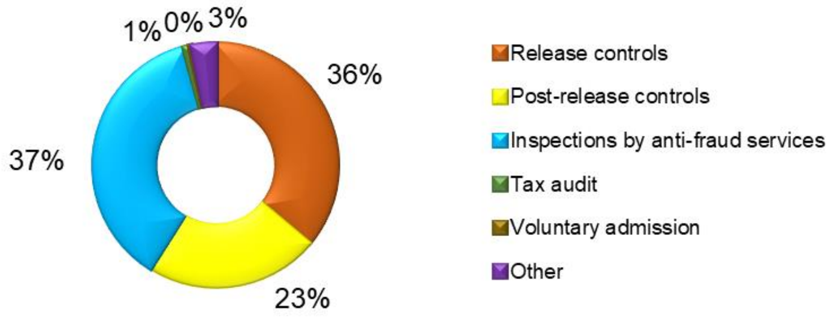
The percentage varies across Member States, with countries like Belgium, Denmark, Germany, Estonia, France, Austria, Finland, and Sweden reporting above-average rates. There is also a difference in the financial impact of **fraudulent cases** and **non-fraudulent cases**; the average detection rate for fraudulent cases is considerably lower at **0.28%**, compared to **2.41%** for non-fraudulent cases.[15]

Furthermore, individual larger cases detected in a specific year may affect annual rates. Factors such as the type of traffic, type of trade, the level of compliance of the economic operators, or the location of a Member State can influence these rates significantly. Additionally, the Member States' **customs control strategies** to target high-risk imports and detect TOR-related fraud and irregularities can also impact the incidence rates.

Detection of fraud

In 2025, there has been a shift in the methods of detecting fraud compared to the previous year.[16] As shown in Graph TOR4 below, the majority of **fraudulent cases** were discovered through **inspections by anti-fraud services** (37%; 105 cases) instead of post-release controls, which became the third most successful method of detecting fraud (23%; 65 cases). Customs controls carried out at the time of release of the goods came second with 36% (103 cases).

Graph TOR4: Method of detection 2025 – Cases reported as fraudulent (by number of cases)



In monetary terms, these three detection methods collectively accounted for almost **EUR 84 million, representing 98%** of the estimated and established amount of TOR in fraudulent cases. When compared to 2024, this share remained nearly unchanged. In 2025, inspections by anti-fraud services came first with 74%, followed by post-release controls (14%) and release controls (10%) as shown in Graph TOR5 below. The remaining methods of detection have only a marginal impact.

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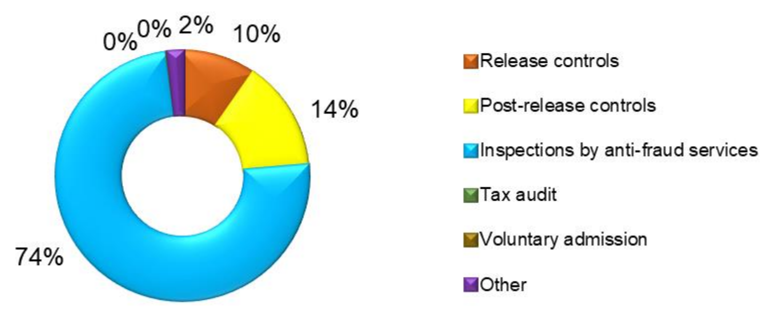
[13] These are provisional figures for EU-27 available as of 15 March 2026. In the period 2021-2027, Member States retain 25% of the collected customs duties. This not only covers collection costs but also serves as an incentive to ensure a diligent collection of the amounts due.

[14] On the cut-off date for the 2024 PIF report, *i.e.*, 15 March 2025.

[15] See Annex 4.

[16] See Annex 8 and 9.

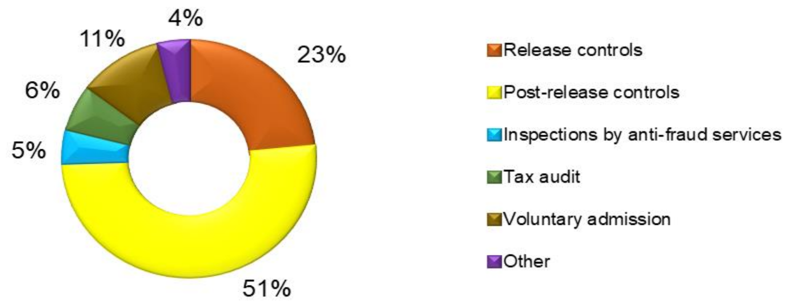
Graph TOR5: Method of detection 2025 – Cases reported as fraudulent (by estimated and established amount)



Detection of irregularities

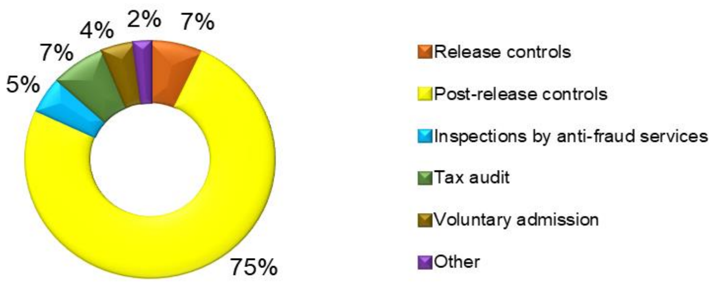
In 2025, the majority of **non-fraudulent cases** were detected during **post-release controls** (51%; 2 096 cases) which is a continuous trend. Other frequent methods of detection were release controls (23%; 962 cases) and voluntary admission (11%; 443 cases) which replaced tax audit in the third place (see Graph TOR6 below).

Graph TOR6: Method of detection 2025 – Cases not reported as fraudulent (by number of cases)



Concerning the estimated and established amount of TOR in non-fraudulent cases, in 2025, the most effective detection method was **post-release controls** (75%) accounting for EUR 554 million (see Graph TOR7 below). Both tax audits (7%) and release controls (7%) account for EUR 51.5 million.

Graph TOR7: Method of detection 2025 – Cases not reported as fraudulent (by estimated and established amounts)

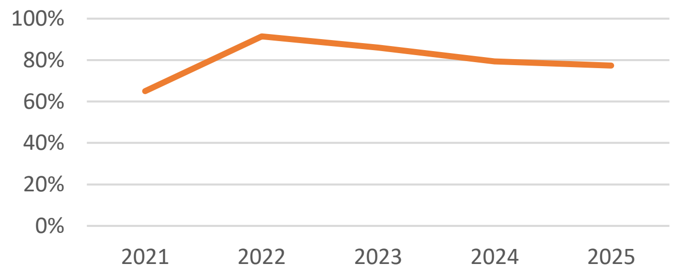


2.5. Recovery

The fraud and irregularity cases detected in 2025 and reported via OWNRES account for an established amount of EUR 804.6 million, of which **EUR 622.5 million have been made available** by the 27 Member States, resulting in a **recovery rate of 77%**.[17] This is a positive outcome given that recovery is typically a lengthy process which evolves over time and is expected to further increase in the future.

For an accurate comparison between 2025 and 2024, the recovery rate of 77% for the year 2025 should be compared to the recovery rate of 80% for the year 2024 as reported in past year's Statistical Evaluation.[18] Graph TOR8 below shows the updated annual recovery rate (as of 2 March 2026) for all cases reported between 2021 and 2025. The recovery rate has fluctuated between 65% and 91% over the past five years.

Graph TOR8: Annual recovery rate (2021-2025)



The **recovery rate for 2025 varies** across the Member States. In absolute terms, Belgium recovered the highest amount (EUR 291 million). Four Member States (Estonia, Latvia, Luxembourg, and Portugal) recovered 100%, *i.e.*, the entire established amount has already been recovered for the EU budget. In 8 Member States, the recovery rate is above 90% (Belgium 92%, Czech Republic 98%, Denmark 98%, Ireland 95%, Lithuania 96%, Austria 95%, Finland 95%, Sweden 96%).

For **fraudulent cases**, the recovery rate of 28% shows a decrease compared to the previous year. For **non-fraudulent cases**, the percentage was similar to 2024, resulting in a recovery rate of 82%, although the recovered amount was almost two times higher in 2025

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

[18] Section 2.2.3 of '*Statistical evaluation of irregularities reported for 2024*', SWD(2025) 230 final

(EUR 602.6 million).[19] Member States continue to be more successful in recovering non-fraudulent amounts, which is a consistent trend. OWNRES data confirms that the recovery rate for fraudulent cases is overall much lower than for non-fraudulent cases, as shown in Table TOR2 below.

Table TOR2: Historical recovery rate (HRR)

Irregularities	HRR 1989-2022
Reported as fraudulent	71.13 %
Reported as non-fraudulent	90.81 %
Total	**85.73 %**

The historical recovery rate (HRR) went up from 84% and currently **stands at 86%**. 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 2023 onwards are excluded because these are predominantly easy cases (complex cases typically cannot be closed within 3 years). Recovery is a constantly ongoing process with amounts growing over time as the EU, national and other administrative appeal processes are finalised and final decisions made.

The Commission examines the measures taken by the Member States concerning the recovery of TOR, including the timely notification of the customs debt and the necessary enforcement procedures. Based on the inspection findings (see below), the Commission assesses the **effectiveness and diligence** of the Member States in this area. The Commission requests measures to be taken to remedy any shortcomings. If TOR are not established or recovered because of an administrative error by a Member State, the Commission applies the principle of **financial liability**, making individual Member States responsible for the error. However, those recoveries are not always recorded in OWNRES.

2.6. Other

2.6.1. Commission's inspections

The Commission services[20] 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 2025, the Commission focused its regular on-the-spot inspections in the Member States on (i) **the control strategy for tariff quotas,** (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.

[19] See Annex 10. The estimated amounts are excluded.

[20] Directorate-General 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 TAXUD) are regularly invited to take part in these inspections to provide specific technical expertise.

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.

2.6.2. Examination of 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**. For amounts below the reporting threshold, the Commission routinely assesses samples of cases during its on-the-spot inspections. The purpose of the Commission's examination of the write-off reports is to assess the degree of diligence shown by the Member States in fulfilling their autonomous responsibility to establish and recover from the economic operators the customs duties representing TOR.

In 2025, 16 Member States submitted to the Commission services for assessment **68 write-off reports totalling EUR 116.2 million**.[21] For 20 write-off reports, the Commission concluded that the Member States satisfactorily demonstrated that traditional own resources were lost for reasons not imputable to the Member States. However, in 28 cases, amounting to EUR 80.1 million, the Commission considered that this was not the case, and the Member States were financially responsible for the loss.

[21] See Annex 11.

3. COMMON AGRICULTURAL POLICY

3.1. Introduction

This section presents a statistical evaluation of irregularities and fraud reported by the Member States in 2025 in expenditure under the common agricultural policy (CAP). It provides context to these detections by looking at past years.

Nearly all expenditure under the CAP is disbursed by the Member States under shared management. As from 2023, each Member State has a CAP Strategic Plan (CSP), combining interventions in the form of direct payments, rural development, and sectoral interventions. 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*[22]. 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. Fraudulent irregularities must always be reported in IMS. Unless specified otherwise, when reference is made to financial amounts involved in irregularities, this means the EU-share of these financial amounts. 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.

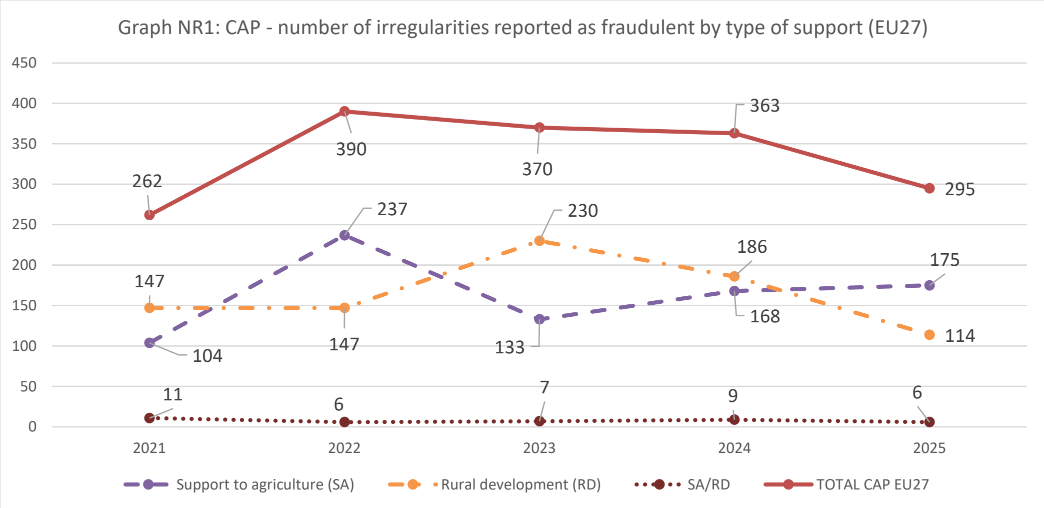
For the purpose of communicating the following findings, CAP is split into two main parts: (i) **support to agriculture** (**SA**), which includes **direct aid to farmers** (**DA**) and **measures to regulate the market** (market measures or sectoral interventions) (**MM**); (ii) **rural development** (**RD**). In general, the following findings refer to **EU-27**.[23]

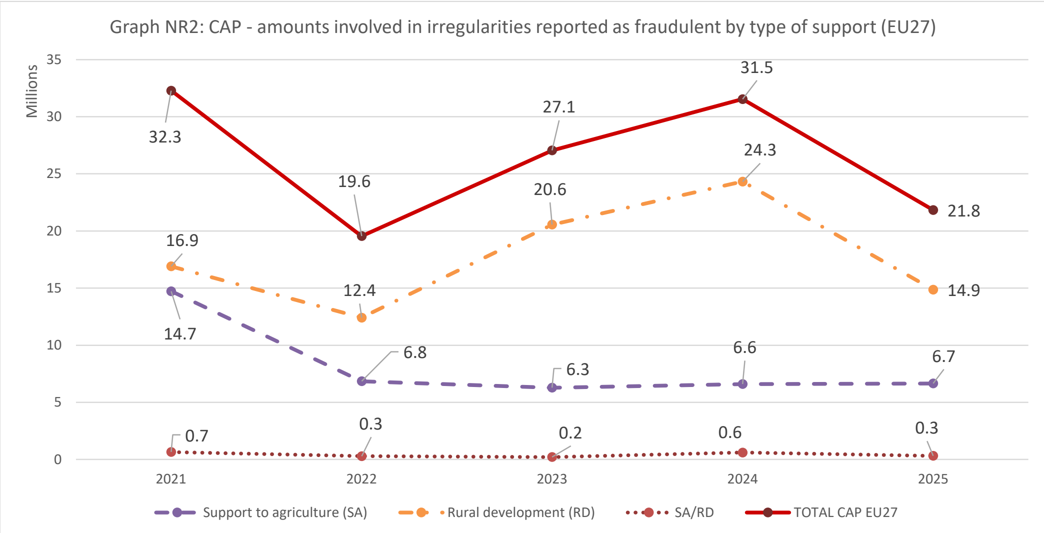
3.2. General trend

Graph NR1 below provides an overview of the number of irregularities reported as fraudulent, broken down by year and type of support, for the years 2021-2025. Graph NR2 shows the financial amounts involved in these irregularities.

[22] *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. Then 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. If following a criminal proceeding a guilty verdict is issued and is not appealed against, the case can be considered *established fraud*. If following an administrative proceeding, the deciding body establishes the intentionality of the irregular conduct, this is also considered *established fraud*. See ‘*Handbook on reporting irregularities in shared management*’ (2025).

[23] 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.





In 2024 and 2025, fraudulent irregularities related to **expenditure under CSP** represented:

- **20%** of fraudulent irregularities related to support to agriculture (just 15% in terms of financial amounts involved), most of the time for direct payments to farmers;
- **5%** of fraudulent irregularities related to rural development (just 1% in terms of financial amounts involved).

The fraudulent irregularities reported in IMS so far do not include yet the outcome of an investigation of the European Public Prosecutor's Office (EPPO) about a large-scale agricultural funding fraud in Greece (see Box NR1 below)

Box NR1: EPPO is investigating fraud involving agricultural funds in Greece.

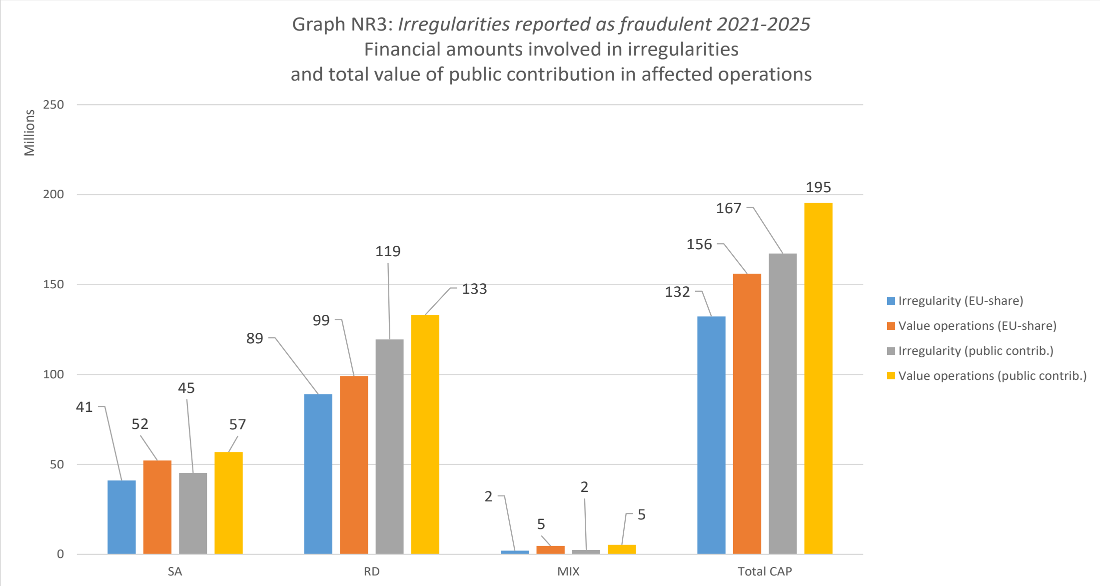
In the 2025 Annual Report, the EPPO published the following information about an ongoing investigation in Greece related to large-scale agricultural funding fraud:

"*In an investigation led by the EPPO in Athens (Greece), an organised criminal group, allegedly involved in a systematic large-scale subsidy fraud scheme and money-laundering activities, has been identified. On 22 October 2025, 37 suspects were arrested, and searches were carried out throughout the country. The investigation revealed that, since at least 2018, the group is believed to have been operating across Greece, with a clear hierarchical structure and distinct roles. They allegedly exploited procedural gaps in the submission of Single Aid Applications under the EU's Common Agricultural Policy (CAP), using falsified or misleading documents to claim agricultural subsidies from the Hellenic Payment and Control Agency for Guidance and Guarantee Community Aid (O.P.E.K.E.P.E.). The members of the organised crime group were also suspected of fraudulently declaring agricultural land and pastures that did not belong to them or did not meet eligibility criteria. They allegedly inflated livestock numbers to increase their subsidy entitlements. To conceal the illicit* *origin of the proceeds, the suspects were believed to have issued fictitious invoices, routed the funds through multiple bank accounts, and mixed them with legitimate income. Part of the misappropriated money was allegedly spent on luxury goods, travel, and vehicles, to disguise the funds as lawful assets. In the course of the preliminary investigation, 324 individuals were identified as subsidy recipients, causing an estimated damage of more than €19.6 million to the EU budget. Of these, 42 were believed to be involved in this case and were considered current members of the organised crime group. Most of them appear to have no actual connection to farming, suggesting that their participation served solely to facilitate the fraud. All persons concerned are presumed innocent until proven guilty in the competent Greek courts of law.*"

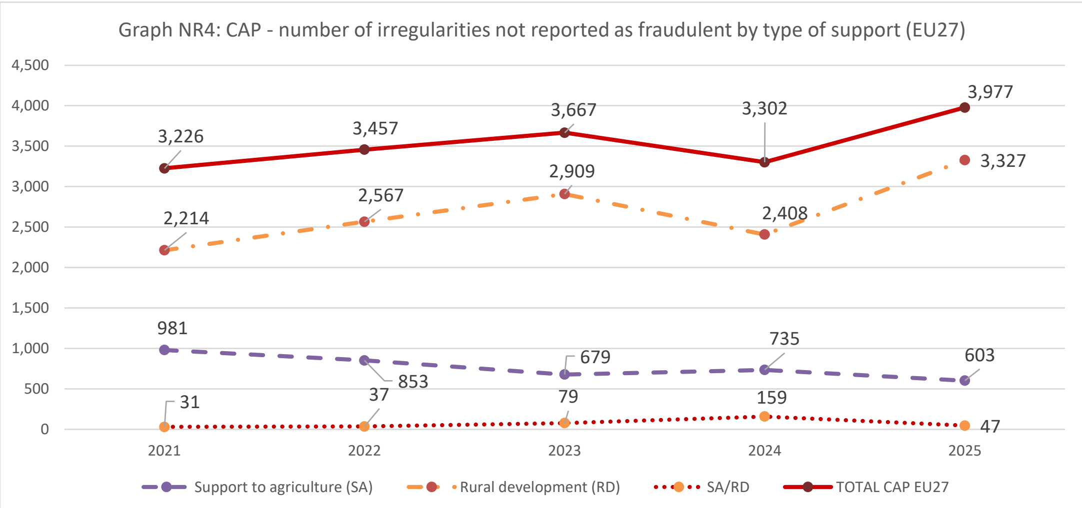
https://www.eppo.europa.eu/assets/annual-report-2025/pdfs/EPPO_Annual_Report_2025_en.pdf

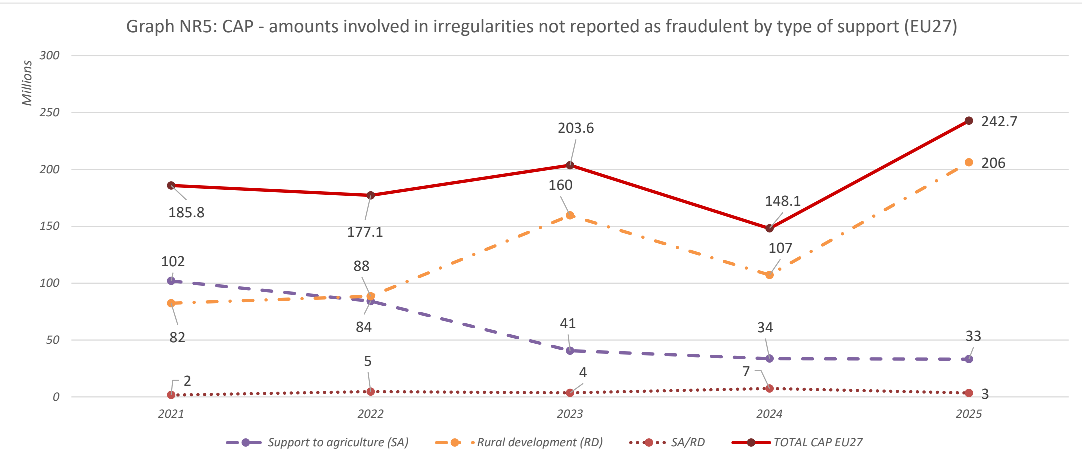
In general, funding from the EU budget to a project or operation is accompanied by funding from the national budget (co-financing). The financial amounts mentioned above are the EU-share directly involved in the reported irregularities. Available data provide information also on the total financial amounts 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, the funding (EU-share) granted to projects or operations affected by irregularities reported as fraudulent during the years 2021-2025 is about **EUR 156 million, of which about EUR 132 million were the fraudulent financial amounts** (EU-share) involved in these projects or operations in 2021-2025 (85%). In terms of total public contribution, the funding granted to projects or operations affected by irregularities reported as fraudulent during the years 2021-2025 is about **EUR 195 million, of which about EUR 167 million were the fraudulent financial amounts involved** in these projects or operations in 2021-2025 (86%). [24]

[24] 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. 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 was enough that the values of the contribution (EU-share and total public) and the Member State were the same to consider that the irregularities were referring to the same project/operation. For all duplicates, the project name and number were empty. So all duplicates were such because of the values of the contributions and the CCI or just because of the values of the contribution (in case also the CCI was empty). 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, the reduction that is just based on the values of the contribution represents about 0.5% of the total values, so the findings of the analysis can still be considered as valid.



Graph NR4 below provides an overview of the number of irregularities not reported as fraudulent by the Member States. Graph NR5 focuses on the financial amounts. The irregular financial amounts fluctuated strongly, mainly due to the reporting in some years, where few cases relating to market measures or rural development involved exceptional amounts.





Non-fraudulent irregularities related to **support to agriculture under CSP** started being reported in 2024. In 2025, they more than doubled with respect to 2024 **and got to represent**

about 44% of the non-fraudulent irregularities related to support to agriculture in this year, **but just 23% in terms of financial amounts** involved. Mostly, the reported CSP irregularities were related to **direct payments to farmers**. However, in 2025, the number of non-fraudulent irregularities related to market measures under CSP represented more than 10% of those related to support to agriculture under CSP.

In 2024-2025, non-fraudulent irregularities related to **rural development under CSP represented just 2%** of non-fraudulent irregularities related to rural development.

As shown in Graphs NR2 and NR4 above, several irregularities concerned both rural development and support to agriculture (SA/RD), basically always **rural development and direct aid to farmers**.

The detection of **irregularities was concentrated in a few Member States**. During the years 2021-2025, the **fraudulent** irregularities notified by the top five Member States in terms of number of cases accounted for about 69% of all irregularities reported as fraudulent (60% of the financial amounts for the top five Member States in terms of financial amounts). In 2025, this concentration was even higher at 73%, in terms of number of irregularities (64%, in terms of financial amounts). In terms of **non-fraudulent irregularities**, during the years 2021-2025, the top five Member States reported 58% of all non-fraudulent irregularities (69% of financial amounts for the top five Member States in terms of financial amounts). In 2025, this concentration was even higher at 60%, in terms of number of irregularities (71%, in terms of financial amounts). A deeper analysis of concentration is referred to in Section 3.4.4.

Different CAP areas cannot be simply compared on the basis of the financial amounts involved in irregularities, because this metric is influenced by the total amount of payments received by the Member States. For example, these payments are much higher for direct aid than rural development. **A better comparison can be based on the fraud (FDR) and irregularity (IDR) detection rates**. These are ratios between the financial amounts involved in the relevant irregularities (fraudulent for FDR and non-fraudulent for IDR) during 2021-2025 and the relevant payments received by the Member States during the same period. These rates are shown in Table NR1 below.

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

Type of expenditure	Irregularities detected and reported 2021-2025 / Payments 2021-2025		
	FDR	IDR	Total
Direct payments (DA) (3)	0.02%	0.05%	0.07%
Intervention in agricultural markets (MM) (4)	0.10%	1.51%	1.61%
Support to agriculture (SA) (2)	0.02%	0.14%	0.16%
Rural development (RD) (1)	0.12%	0.85%	0.97%
Total CAP	**0.05%**	**0.34%**	**0.39%**

(1) RD: it does not include the financial amounts involved in SA/RD irregularities. Should they be added, FDR would still be 0.12% and IDR would be 0.88%

(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 0.15%

(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 be 1.50%

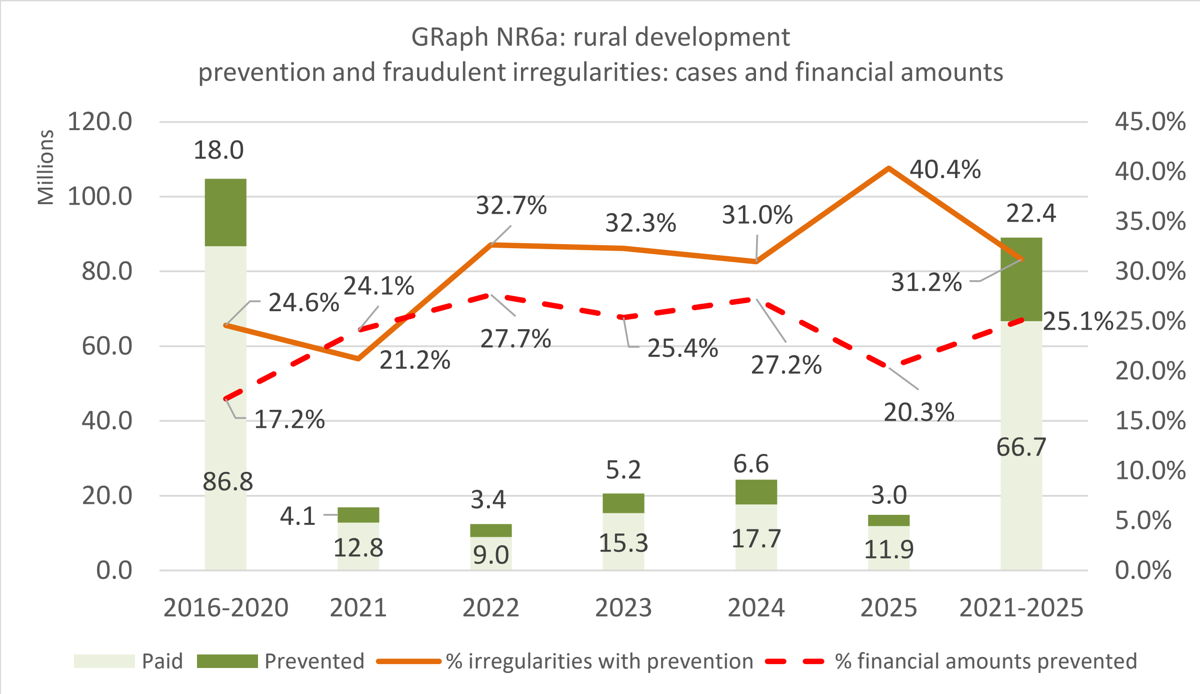
Detection rates for support to agriculture were much lower than for rural development. However, one part of support to agriculture, **interventions in agricultural markets, accounted for a FDR that is similar to rural development and for the highest IDR.**

3.3. Prevention

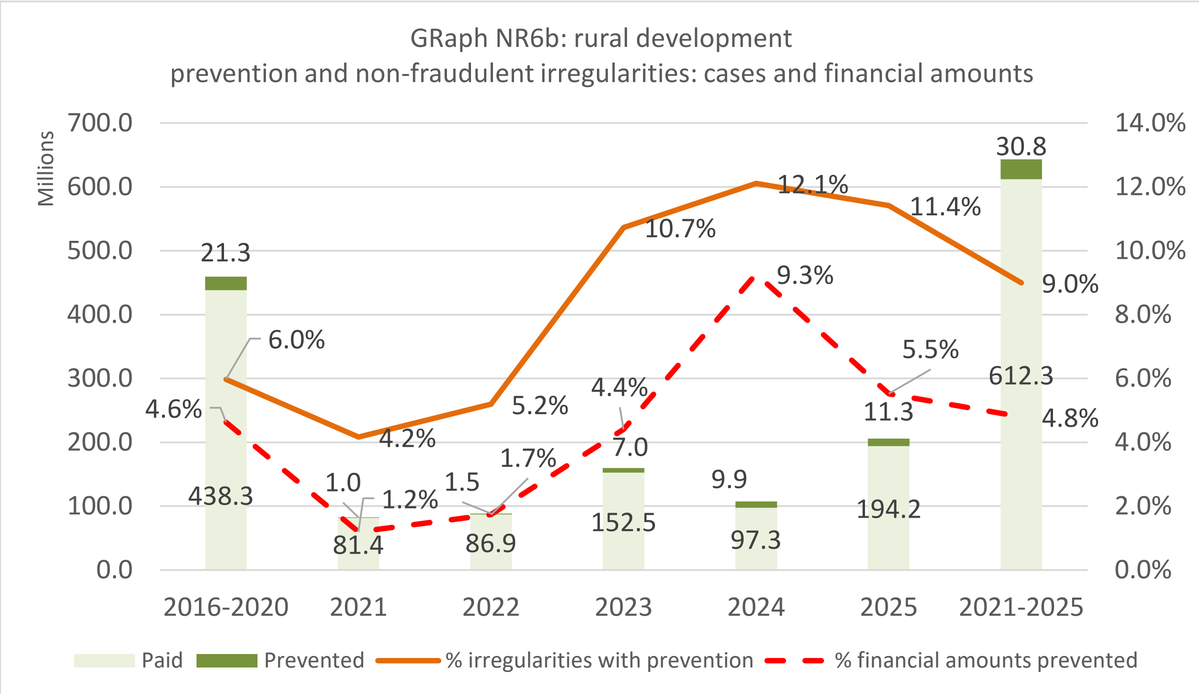
Prevention is the first step of the anti-fraud cycle. This analysis being based on IMS data, prevention means early detection so that financial amounts involved in an irregularity or in a case of fraud are not paid to the beneficiary. Early detection may avoid the payment to the beneficiary of all financial amounts involved (total prevention) or just part of them, because part of the payments related to the irregularity or to the case of fraud have already been made before detection (partial prevention).

For non-fraudulent irregularities, data in IMS cannot be used to capture the full outcome of prevention activities. **This limitation does not apply to fraudulent irregularities.** There is no obligation for the Member States to report non-fraudulent irregularities detected before expenditure has been introduced in a statement submitted to the Commission. In this respect, IMS data can only be used to measure the effect of prevention for irregularities that, at the same time, are related to both (i) items of expenditure that have not been paid (as a consequence of early detection) and (ii) items of expenditure included in a statement to the Commission (which triggers the obligation to report in IMS). The derogation to reporting in IMS is more likely to apply to 'total prevention' non-fraudulent irregularities, but it cannot be excluded that there are 'partial prevention' non-fraudulent irregularities where the expenditure already paid out has not been include in a statement to the Commission yet. This limitation does not apply to fraudulent irregularities, because they must be reported in IMS also where no payments have been made yet. So, for fraudulent irregularities, IMS data can be used to assess the full outcome of prevention activities.

Graph NR6a below shows that, during 2021-2025, the early detection of **fraudulent irregularities** related to **rural development** prevented the disbursement of about EUR 22 million, which is about **25% of the financial amounts involved in fraud** during these 5 years. Graph NR6a also shows that this prevention effect featured **in about 31% of fraudulent irregularities**. During 2021-2025, **for about one fifth of the fraudulent irregularities related to rural development there was total prevention** and the number of fraudulent irregularities with **partial prevention increased** with respect to the years 2016-2020. Consequently, the share of irregularities with **no prevention decreased** from 75% in 2016-2020 to 69% in 2021-2025. **Most of prevention in fraud related to rural development concerned cases where less than EUR 100 000 were involved.** However, with respect to 2016-2020, there was an increasing number of cases above this value, which accounted for most of the financial amounts related to fraud in rural development during 2021-2025. A general distribution of the payments in rural development by value that was skewed toward values below EUR 100 000 may contribute to explain this prevalence of financial amounts below EUR 100 000 involved in detected fraud. However, should the distribution of the amounts involved in reported fraudulent irregularities be significantly more skewed towards values below EUR 100 000 than the general distribution of relevant payments, **this could point to a need for more targeting of larger beneficiaries or larger fraud schemes**. This cannot be tested, because the general distribution of payments was not available for this analysis.



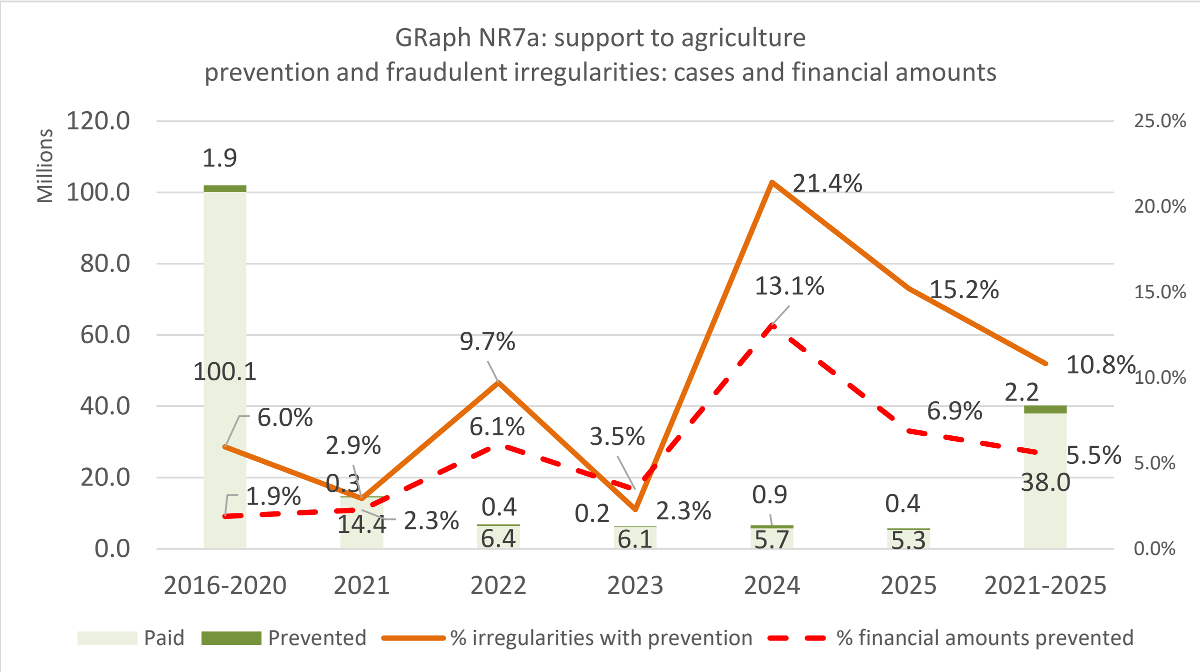
For **non-fraudulent irregularities** related to **rural development**, **prevention measurable through IMS in 2021-2025 was very low** (see Graph NR6b below). During 2021-2025, the number of **'partial prevention' non-fraudulent irregularities related to rural development increased** with respect to 2016-2020, mainly with prevented amounts between 10% and 50% of the total amounts involved in the irregularity. 'Total prevention' irregularities decreased instead, but overall the **number of irregularities with a prevention component increased by about 120%**. As mentioned, data on 'total prevention' is more likely to be incomplete, because of the aforementioned derogation to reporting in IMS. **For nearly all non-fraudulent irregularities featuring prevention, less than EUR 100 000 were involved,** even if there was an increase also for classes above EUR 100 000 from the years 2016-2020 to the years 2021-2025.



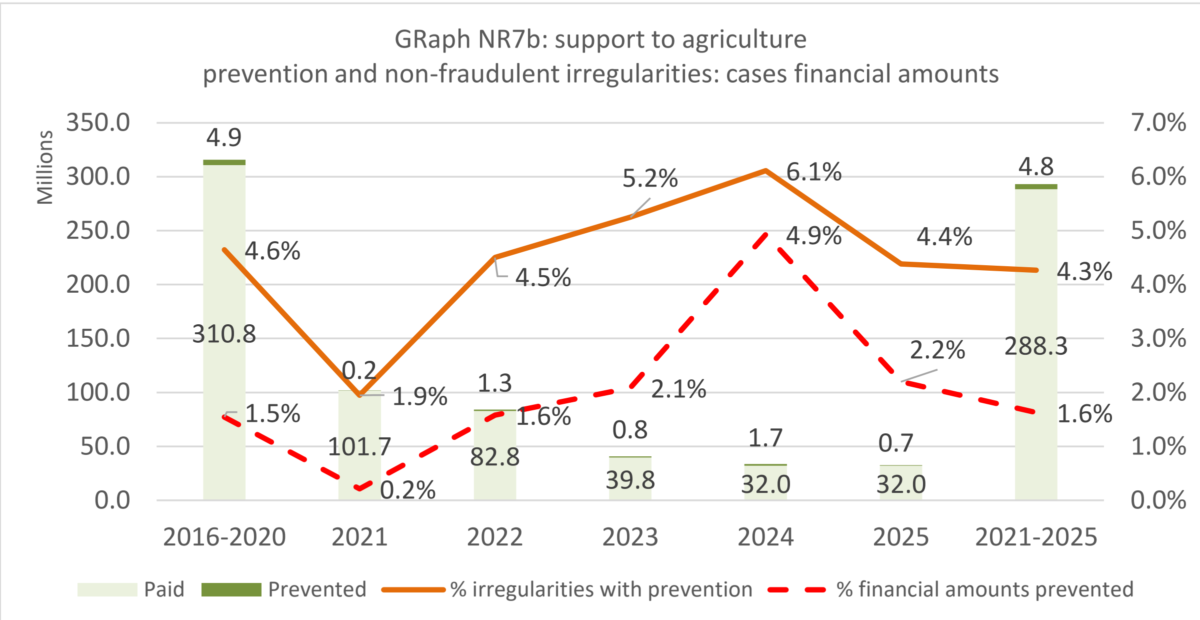
Most of prevention in rural development was based on routine controls. However, where prevention was partial also other factors played a role: (i) for fraudulent irregularities, the few cases that were started because of tips from informants or suspicions accounted for higher shares of the 'partially prevented' amounts; (ii) many non-fraudulent irregularities followed administrative enquiries and they accounted from most of the 'partially prevented' amounts.

Fraud prevention outcomes are much lower for support to agriculture, where just 5% of the fraudulent financial amounts were prevented and prevention concerned just 11% of fraudulent irregularities (see Graph NR7a below)[25]. During 2021-2025, for **about 10% of the fraudulent irregularities there was total prevention**, which represents an increase from the years 2016-2020. Fraudulent irregularities with **partial prevention were rare**. Consequently, the share of irregularities with **no prevention decreased** from the years 2016-2020 to the years 2021-2025 (from 94% to 89%). **Nearly all prevention in fraud related to support to agriculture concerned cases where less than EUR 100 000 were involved** and there is no change from 2016-2020 to 2021-2025. See above about the comparison with the distribution of number of payments by value to test the hypothesis about a need for more targeting of larger beneficiaries or larger fraud schemes.

[25] The significant difference in the amounts already paid out (see Graph NR7a: from about EUR 100 million in 2016-2020 to EUR 38 million in 2021-2025) is due to 2 large 'no prevention' fraudulent irregularities, accounting together for about EUR 50 million. These 2 irregularities concerned market measures.



For **non-fraudulent irregularities** related to **support to agriculture**, prevention measurable through IMS in 2021-2025 was **even lower** (see Graph NR7b below). During 2021-2025, the number of **'no prevention'** and **'total prevention' non-fraudulent irregularities related to support to agriculture decreased** with respect to 2016-2020, while **partial prevention remained stable**. As mentioned, data on 'total prevention' is more likely to be incomplete, because of the derogation to reporting in IMS. **For nearly all non-fraudulent irregularities featuring prevention less than EUR 100 000 were involved.**



Routine checks accounted for most of prevention in support to agriculture, in particular for direct payments to farmers. In relation to market measures (i) also risk analysis played a role in prevention, especially for fraudulent irregularities; (ii) for most of non-fraudulent irregularities with prevention, control had been started because of administrative enquiries.

3.4. Detection and investigation

3.4.1. Types of infringement and modus operandi

3.4.1.1. Direct payments to farmers

During the years 2021-2025, fraudulent irregularities related to direct payments to farmers mainly concerned the falsification of documentary proof or of the request for aid, followed by irregularities concerning the *beneficiary*, most of the time not having the required quality. The Member States detected also a noticeable number of fraudulent cases related to the category '*product, species and/or land*', most of the time concerning overdeclaration and/or declaration of fictitious product, species and/or land.

Focus on payments for agricultural practices beneficial to the climate and the enviroment

Based on IMS data until 2024 included, an analysis was carried out about the types of CAP payments affected by fraud.[26] One of the findings of this analysis was that about 40% of the fraudulent irregularities reported during the years 2020-2024 in relation to direct payments to farmers concerned payments for agricultural practices beneficial to the climate and the environment (APCE).[27]

Under the CAP 2023-2027, risks related to respect of good agricultural and environmental conditions and support to environmental commitments may increase. Certain conditions are more stringent and apply to all payments while there is also increased support for voluntary environmental commitments. In particular, 25% of the direct payments must be allocated to eco-schemes, providing stronger incentives for climate and environment-friendly farming practices. So additional analysis has been carried out on these 2020-2024 irregularities, to better understand the actual reasons behind the reporting of irregularities related to payments for APCE.[28]

The first finding is that the reporting of these irregularities is concentrated in a few Member States. Fraudulent irregularities related to payments for APCE alone or together with other payments have been reported by just 12 Member States, with 4 Member States reporting about 84% of them. Non-fraudulent irregularities related to payments for APCE alone have been reported by 16 Member States. This number raises to 21 if also the irregularities related to APCE payments together with other payments are considered. However, many of these Member States reported just one or two non-fraudulent irregularities.

In addition, this analysis suggests that the majority of these irregularities may not be actually related to non-respect of agricultural practices or, at least, they may have not been reported because of controls on these practices. The reduction of the payments for APCE may be the consequence of ineligibility with respect to other payments, such as the

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[26] The types of CAP payments affected by fraud were identified on the basis of the budget lines associated to each fraudulent irregularity. See 'Statistical Evaluation of irregularities reported for 2024' (SWD(2025)230 final on 25/7/2025) and the report '*Analysis of irregularities reported by the Member States – Common Agricultural Policy 2024*' (ARES(2025)8499414 on 7/10/2025).

[27] For the purpose of that analysis APCE refers both to payment for agricultural practices beneficial for the climate and the environment (referred as 'greening' – CAP programming period 2014-2022) and to schemes for the climate and the environment (referred as 'eco-schemes' – CAP programming period 2023-2027).

[28] The main limitations of this analysis are (i) the actual link with relevant agricultural practices is assessed on the basis of the description of the modus operandi, which is often short and unclear, requiring varying degrees of interpretation; (ii) cases where less than EUR 10 000 were involved cannot be included because of the derogation to reporting these cases in IMS.

Basic Payment System, for example because the beneficiary does not have required qualities, does not have the right to use the land, does not use the land for agricutural purposes at all, because of the splitting of farms, etc. In other words, The high share of reported irregularities related to payments for APCE does not seem to be the result of effective management and control systems focused on the actual agricultural practices of farmers, but mainly the result of other types of controls more focused on detecting non-farmers, applications with no right to use the land, non-respect of eligibility conditions, etc.

This may point to the need for improving national control systems on actual agricultural practices. This is relevant both for the basic payments and for the new eco-schemes. This requires adequate investment in specific methods, resources and skills. Need for controlling these agricultural practices is even higher than before the CAP 2023-2027, because many aspects of the agricultural practices beneficial to the climate and the environment have become compulsory, as part of GAECs and because 25% of the direct payments must be allocated to eco-schemes, providing stronger incentives for climate and environment-friendly farming practices.

The introduction of the CAP Strategic Plans (CSP)

As from the financial year 2024, nearly all expenditure for direct payments to farmers has been claimed under new CAP within CSP. It is important to monitor the capability of national management and control systems to detect fradulent irregularities.

In 2024-2025, the first fraudulent irregularities related to direct payments to farmers under CSP were reported, but only by 7 Member States. During 2024-2025, payments related to CSP were involved in about 21% of the fraudulent irregularities related to direct payments. It may be early for an assessment about this level of fraud detection in relation to CSP, also because there is usually a delay between the irregularity and the detection of the irregularity. However, (i) the cases of fraud have been detected by just 7 Member States and 2 of them accounted for nearly 80% of them; (ii) one third of these fraudulent irregularities were below EUR 10 000. This suggests the need to monitor closely the capability of national management and control systems to detect fradulent irregularities in direct payments.

3.4.1.2.Market measures

Infringements related to the falsification of *documentary proof* or *requests* were the most frequent in relation to market measures. During the years 2021-2025, more than 70% of the fraudulent irregularities related to market measures were just about the documentary proof or the request for aid. Most of them were about false or falsified documentary proof.

Types of market measures

Analysis carried out last year suggests that, during the period 2015-2024, most of the fraudulent irregularities 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’s cooperation, both in the form of aid to investment and aid to formation and administrative operations.[29]

[29] See ‘Statistical Evaluation of irregularities reported for 2024’ (SWD(2025)230 final on 25/7/2025) and the report ‘*Analysis of irregularities reported by the Member States – Common Agricultural Policy 2024*’ (ARES(2025)8499414 on 7/10/2025).

During 2025, fraudulent irregularities related to market measures mainly concerned the wine sector and beekeeping. The wine sector accounted for 10 of the 22 fraudulent irregularities related to market measures. Specific aid for beekeeping was concerned by 6 fraudulent irregularities.

The introduction of the CAP Strategic Plans (CSP)

So far, the Member States have reported just 4 fraudulent irregularities concerning expenditure for market measures under CSP. In the financial year 2023, just about 7% of expenditure for market measures has been claimed under new CAP within CSP. In the financial years 2024 and 2025, this percentage has increased to 34% and 57%, respectively. It may be early for an assessment about this level of fraud detection in relation to CSP, also because there is usually a delay between the irregularity and the detection of the irregularity. However, just 4 fraudulent irregularities detected and 24 Member States without one single detection suggests the need to monitor closely the capability of national management and control systems to detect fradulent irregularities related to market measures.

3.4.1.3.Rural development

During 2021-2025, more than half of the fraudulent irregularities related to rural development concerned the documentary proof or the request, which most of the time were falsified. The category **'*(non-)action*'** accounted for about 16% of the fraudulent irregularities related to rural development, but for 26% of the financial amounts involved. Most of these fraudulent irregularities concerned **action not implemented or not completed**. The category **'*beneficiary*'** accounted for about 20% of the fraudulent irregularities related to rural development, but for just 14% of the financial amounts involved. In particular, they concerned **beneficiaries not having the required quality**, alone or in combination with other infringements, in particular false documentary proof and falsification of the request for aid. During the period 2021-2025, 4 irregularities were reported as **corruption** and 1 as **conflict of interest**.

Types of rural development measures

Analysis carried out last year suggests that, during the period 2020-2024, 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 infrigements 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. [30]

The same analysis suggests also that 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-enviroment payments related to rural development. Most of the remaining condition-based fraudulent irregularities were about payments to farmers in areas facing natural or other constraints.

The introduction of the CAP Strategic Plans (CSP)

So far (in 2024 and 2025), the Member States have reported just 14 fraudulent irregularities concerning expenditure for rural development under CSP. These

[30] See 'Statistical Evaluation of irregularities reported for 2024' (SWD(2025)230 final on 25/7/2025) and the report '*Analysis of irregularities reported by the Member States – Common Agricultural Policy 2024*' (ARES(2025)8499414 on 7/10/2025).

fraudulent irregularities have been reported by 4 Member States. It may be early for any assessment about this level of fraud detection in relation to CAP Strategic Plans, also because projects may still be at an early stage of implementation and because there is usually a delay between the irregularity and the detection of the irregularity. However, just 14 fraudulent irregularities detected and 23 Member States without one single detection suggests the need to monitor closely the capability of national management and control systems to detect fradulent irregularities related to rural development.

3.4.2. Risk analysis and spontaneous reporting

Detection capacity is a key feature of the anti-fraud cycle, which contributes to the effectiveness and efficiency of the system for the protection of the EU budget. In the 2017 PIF Report, to boost the capacity to detect irregularities, the Commission recommended to the Member States to improve risk analysis and the use of spontaneous reporting of potential irregularities and strengthening the protection of whistle-blowers that are also a crucial source for investigative journalism.[31]

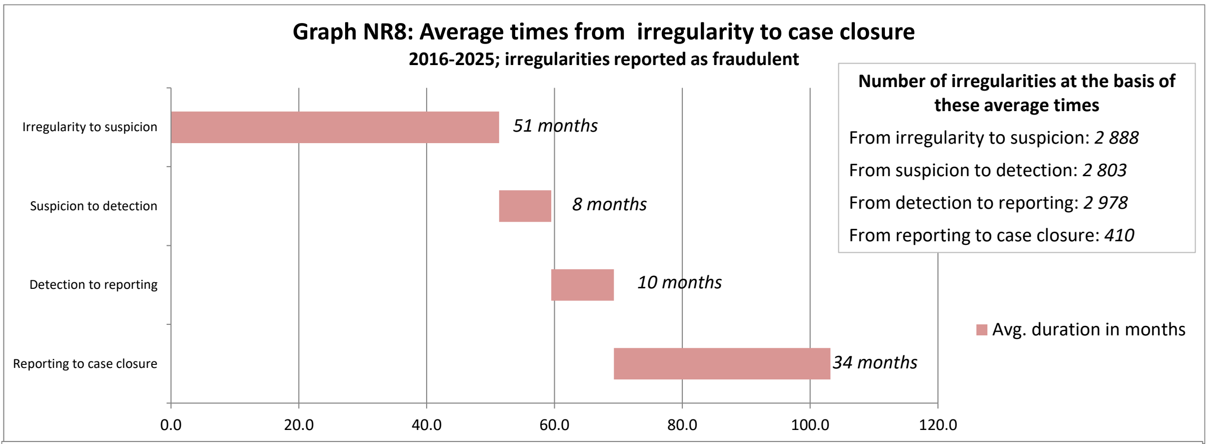
During 2021-2025, **risk analysis still only marginally contributed to detecting fraud** in rural development and direct payments to farmers. In market measures, risk analysis may have played a stronger role, because several irregularities were detected because of the scrutiny of commercial documents. In principle, the selection of the undertakings for scrutiny should be based on risk factors. However, it significantly depends on how the requirement of considering the risk factors has been translated into practice. For example, if the selection for scrutiny is based on criteria such as new beneficiaries, time from previous control, amount of the operation, these checks cannot be considered as based on risk analysis as recommended above. The share of fraud detections based on **tips from informants and whistle-blowers** was low, between 2% for direct payments and 4% for rural development or market measures. Information published in the **media** was never a source of fraud detection, apart from one case related to direct payments to farmers.

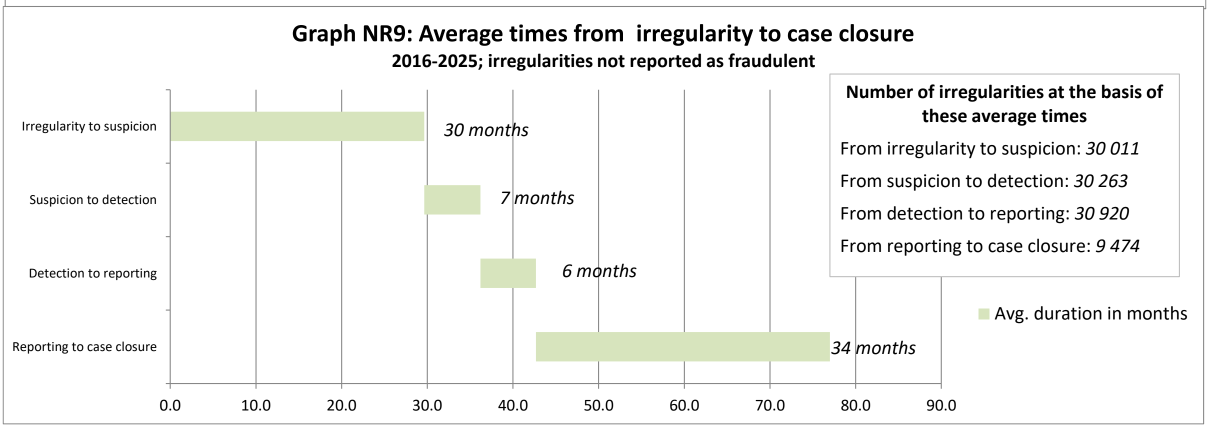
Concerning **non-fraudulent** irregularities **patterns for risk analysis are similar to those mentioned for fraud**. However, for direct payments, the contribution to detection of risk analysis is stronger than for fraudulent irregularities, reaching 3.5% of irregularities detected during 2021-2025 (7.5%, considering also the reason ‘comparison of data’, which is very generic, but might mean some form of risk analysis). The share of detections based on **tips from informants and whistle-blowers** or information published in the **media** was negligible. However, for direct payments, the contribution to detection of tips from informant is about 4%, similar to the highest contribution in relations to fraudulent irregularities for rural development and market measures (see above).

3.4.3. Duration of irregularities

During 2016-2025, 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 committed and **about 3 years to close the case** after reporting to the Commission (see Graph NR8 below). These durations are **shorter for non-fraudulent irregularities** (see Graph NR9**)**. The intentional nature of fraudulent irregularities may contribute to explain the longer duration from perpetration to suspicion. Fraudsters may go to great lenghts to hide their behaviour.

[31] Section 9.2 of ‘*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.





3.4.4. Detections 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 2021-2025: number of irregularities, financial amounts (EU-share) involved and detection rates by Member State [(1)]

Member State	Irregularities reported as fraudulent 2021-25		Irregularities not reported as fraudulent 2021-25		2021-2025		
		Financial amounts involved (EU-share)		Financial amounts involved (EU-share)	Payments	FDR [(3)]	IDR [(3)]
	N	EUR			EUR	%	%
AT	1	188,605	14	832,020	2,895,460,742	0.01	0.03
BE	0	0	58	1,314,226	541,492,480	0.00	0.24
BG	18	2,545,828	406	24,700,351	1,592,945,752	0.16	1.55
CY	3	866,924	0	0	133,129,384	0.65	0.00
CZ	19	2,054,033	211	6,148,761	1,437,258,564	0.14	0.43
DE	16	902,753	292	8,191,378	8,032,211,398	0.01	0.10
DK	69	4,837,823	78	2,536,515	698,295,327	0.69	0.36
EE	121	12,815,008	98	5,197,663	518,006,889	2.47	1.00
ES	15	7,444,565	1,371	138,188,444	6,901,529,502	0.11	2.00
FI	1	33,624	82	3,306,966	1,639,532,581	0.00	0.20
FR	43	640,670	714	24,949,592	10,060,677,014	0.01	0.25
GR	1	1,019,379	1,216	18,704,837	3,883,430,302	0.03	0.48
HR	11	3,190,444	604	43,219,978	1,725,764,717	0.18	2.50
HU	39	12,349,244	1,516	56,319,442	2,937,869,153	0.42	1.92
IE	0	0	0	0	1,627,927,977	0.00	0.00
IT	35	6,528,881	566	33,537,095	8,932,035,393	0.07	0.38
LT	82	4,249,554	385	11,316,427	1,280,512,655	0.33	0.88
LU	0	0	5	79,755	104,867,467	0.00	0.08
LV	23	3,637,489	78	2,704,895	581,441,197	0.63	0.47
MT	4	354,101	31	1,803,250	106,710,697	0.33	1.69
NL	0	0	14	806,588	948,067,543	0.00	0.09
PL	59	2,940,849	2,289	51,253,309	7,331,429,971	0.04	0.70
PT	8	1,297,382	1,166	38,822,307	2,515,938,337	0.05	1.54
RO	230	15,486,875	1,884	141,756,510	5,656,546,973	0.27	2.51
SE	2	1,000,868	68	1,990,791	1,318,718,697	0.08	0.15
SI	3	95,949	43	944,557	699,902,462	0.01	0.13
SK	21	4,590,405	236	24,875,455	1,175,883,111	0.39	2.12
TOTAL EU27	**824**	**89,071,251**	**13,425**	**643,501,114**	**75,277,586,287**	**0.12**	**0.85**
UK [(2)]	12	193,310	181	6,394,709	1,254,364,767	0.02	0.51

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

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

Table NR3: Market measures 2021-2025: number of irregularities, financial amounts (EU-share) involved and detection rates by Member State [(1)]

Member State	Irregularities reported as fraudulent 2021-25		Irregularities not reported as fraudulent 2021-25		2021-2025		
		Financial amounts involved (EU-share)		Financial amounts involved (EU-share)	Payments	FDR [(2)]	IDR [(2)]
	N	EUR			EUR	%	%
AT	4	1,156,097	4	90,769	135,262,836	0.85	0.07
BE	0	0	5	502,884	355,165,104	0.00	0.14
BG	1	17,340	21	5,549,970	162,625,416	0.01	3.41
CY	0	0	1	298,480	31,029,672	0.00	0.96
CZ	0	0	8	352,757	130,597,679	0.00	0.27
DE	1	554,140	22	5,045,416	744,551,993	0.07	0.68
DK	0	0	2	310,901	77,483,977	0.00	0.40
EE	0	0	0	0	14,326,044	0.00	0.00
ES	3	43,731	426	24,385,185	3,206,434,131	0.00	0.76
FI	0	0	0	0	54,993,892	0.00	0.00
FR	14	1,066,539	275	19,823,894	2,953,831,602	0.04	0.67
GR	1	2,543,017	25	781,682	349,779,285	0.73	0.22
HR	1	1,315,455	8	1,242,602	69,555,170	1.89	1.79
HU	1	115,238	43	4,360,370	228,515,666	0.05	1.91
IE	1	29,836	0	0	76,334,048	0.04	0.00
IT	2	625,392	257	23,912,054	3,444,949,023	0.02	0.69
LT	0	0	4	524,944	36,440,225	0.00	1.44
LU	0	0	0	0	3,503,069	0.00	0.00
LV	0	0	0	0	29,944,743	0.00	0.00
MT	0	0	0	0	1,344,066	0.00	0.00
NL	4	44,579	15	383,916	480,552,114	0.01	0.08
PL	6	4,961,404	55	110,506,425	340,317,875	1.46	32.47
PT	5	661,216	129	5,534,629	542,029,475	0.12	1.02
RO	12	586,178	70	7,946,193	375,964,911	0.16	2.11
SE	0	0	3	79,773	83,116,791	0.00	0.10
SI	0	0	5	120,491	45,347,161	0.00	0.27
SK	0	0	1	16,719	71,927,597	0.00	0.02
TOTAL EU27	**56**	**13,720,162**	**1,379**	**211,770,054**	**14,045,923,562**	**0.10**	**1.51**

(1) One fraudulent irregularity concerned also direct payments and rural development. Four non-fraudulent irregularities concerned also direct payments to farmers and three of these four also rural development.
(2) FDR are calculated based on the financial amounts (EU-share) involved in irrregularities reported as fraudulent (third column). IDR are calculated based on the financial amounts (EU-share) involved in irrregularities not reported as fraudulent (fifth column).

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

Table NR4: Direct payments to farmers 2021-2025: number of irregularities, financial amounts (EU-share) involved and detection rates by Member State [(1)]

Member State	Irregularities reported as fraudulent 2021-25		Irregularities not reported as fraudulent 2021-25		2021-2025		
		Financial amounts involved (EU-share)		Financial amounts involved (EU-share)	Payments	FDR [(3)]	IDR [(3)]
	N	EUR			N	%	%
AT	0	0	6	197,719	3,398,318,588	0.00	0.01
BE	0	0	42	966,415	2,411,593,893	0.00	0.04
BG	0	0	6	108,768	4,052,214,048	0.00	0.00
CY	1	3,102	0	0	236,337,615	0.00	0.00
CZ	3	37,547	33	904,708	4,186,472,549	0.00	0.02
DE	12	613,368	188	3,804,889	22,484,721,856	0.00	0.02
DK	0	0	86	2,590,686	4,039,562,060	0.00	0.06
EE	39	739,187	1	14,367	941,406,258	0.08	0.00
ES	13	515,433	605	14,956,868	25,290,732,422	0.00	0.06
FI	0	0	0	0	2,596,981,081	0.00	0.00
FR	158	3,447,777	24	509,239	34,205,824,723	0.01	0.00
GR	7	171,859	418	6,805,061	9,500,677,399	0.00	0.07
HR	3	65,524	32	614,284	1,859,581,849	0.00	0.03
HU	1	0	11	421,956	6,521,656,348	0.00	0.01
IE	1	29,836	0	0	5,887,913,445	0.00	0.00
IT	81	7,084,341	526	35,339,379	17,497,228,225	0.04	0.20
LT	4	77,628	107	2,559,873	2,841,620,795	0.00	0.09
LU	0	0	0	0	163,696,977	0.00	0.00
LV	0	0	14	249,786	1,589,146,716	0.00	0.02
MT	0	0	0	0	34,017,903	0.00	0.00
NL	82	1,227,185	31	538,434	3,093,420,464	0.04	0.02
PL	41	2,246,043	128	8,524,808	16,958,278,071	0.01	0.05
PT	2	6,406	62	1,398,618	3,857,714,529	0.00	0.04
RO	324	12,818,328	186	13,595,661	9,470,287,343	0.14	0.14
SE	1	18,711	7	111,123	3,413,458,285	0.00	0.00
SI	0	0	3	47,535	654,447,317	0.00	0.01
SK	8	147,293	245	6,711,538	1,979,481,224	0.01	0.34
TOTAL EU27	**781**	**29,249,568**	**2,761**	**100,971,715**	**189,166,791,984**	**0.02**	**0.05**
UK [(2)]	0	0	14	340,516			

(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 irrregularities reported as fraudulent (third column). IDR are calculated based on the financial amounts (EU-share) involved in irrregularities 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.[32] 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.

[32] 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.

3.4.5. Follow-up to supected fraud

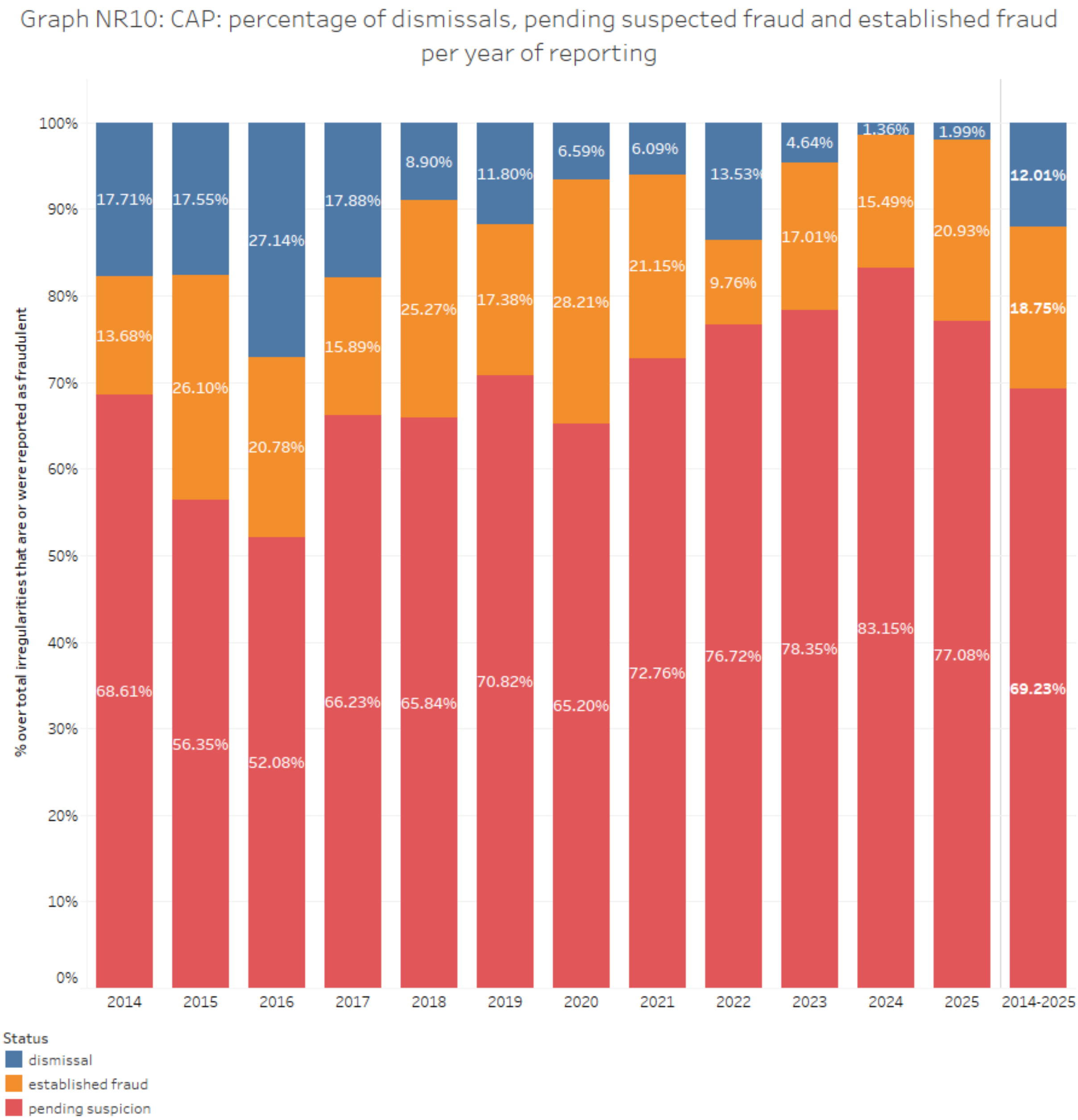
The Member States may report irregularities as non-fraudulent (just administrative irregularities) or as fraudulent (suspected or established fraud) and they may change this classification during the lifetime of the irregularities. The following analysis provides intelligence on how the Member States followed up suspected fraud they detected during the period 2014-2025.[33] **The irregularities that have been cancelled are excluded from this analysis**, because once an irregularity is cancelled the information needed for the analysis is not present in IMS anymore. **This implies an underestimation of dismissals**.

As shown in Graph NR10 below, for about 19% of the irregularities with a suspicion of fraud, the suspicion was then confirmed as established fraud. The best results in terms of established fraud are between 25% and 28% (in 2015, 2018 and 2020), but with no clear pattern, because they are not all related to earlier years. The worst years are 2014 and 2022.

For 12% of the irregularities with a suspicion of fraud, the suspicion was then dismissed (see Graph NR10 below)**.** The dismissal ratio was higher during 2014-2017 than during the following years, 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 NR10 below). This percentage changes year on year, but is very high also for earlier years.

[33] 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 8/3/2026 (date of the download of IMS data for this analysis) are considered.



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 7 and 12 years ago.

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.

Table NR5: CAP: follow-up to suspected fraud by Member State - Irregularities initially reported during 2014-2018 (1)						
Member State	Dismissal		Established fraud		suspected fraud	
	N.	%	N.	%	N.	%
AT	1	50%	0	0%	1	50%
BE	0	0%	1	100%	0	0%
BG	28	37%	16	21%	31	41%
CY	0	0%	0	0%	6	100%
CZ	3	8%	37	93%	0	0%
DE	20	61%	8	24%	5	15%
DK	4	27%	5	33%	6	40%
EE	1	3%	11	38%	17	59%
ES	31	70%	0	0%	13	30%
FI	0	NA	0	NA	0	NA
FR	14	22%	12	19%	38	59%
GR	0	0%	0	0%	17	100%
HR	5	31%	7	44%	4	25%
HU	37	16%	18	8%	174	76%
IE	1	3%	3	9%	31	89%
IT	38	15%	10	4%	205	81%
LT	0	0%	0	0%	40	100%
LU	0	0%	0	0%	1	100%
LV	3	9%	7	22%	22	69%
MT	0	0%	0	0%	1	100%
NL	9	39%	14	61%	0	0%
PL	133	34%	51	13%	210	53%
PT	1	3%	6	21%	22	76%
RO	21	4%	175	35%	300	60%
SE	0	0%	0	0%	2	100%
SI	0	0%	2	18%	9	82%
SK	4	12%	2	6%	28	82%
EU-27	354	18%	385	20%	1,183	62%

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

3.5. Recovery and sanctions

3.5.1. Recovery

Data from IMS can be used to measure certain aspects of recovery. For each irregularity, the Member States are requested to report the financial amounts involved and then split them in amounts prevented and amounts already paid out. The latter are considered financial amounts to be recovered. Then, the Member States can follow up the amounts to be recovered and specify: (i) the amounts that do not have to be recovered due, for instance, to a deduction during interim or final payment or a write off; (ii) the amounts that have been recovered; (iii) the amounts that still need to be recovered (outstanding debt).

The following analysis is based on the above mentioned information and focuses on the irregularities that have been initially reported during 2015-2025 and are now closed, because for them the recovery process should have been finalised. For 13 011 closed irregularities (accounting for about EUR 658 million), there were amounts to be recovered and the Member States provided information about the recovery.[34]

For rural development, the analysis covers 174 closed fraudulent irregularities (accounting for about EUR 14.5 million to recover). As shown in Graph NR11a, in relation to rural development for the years 2015-2025, **closed irregularities considered in this analysis are**

[34] There were amounts to recover for 13 954 closed irregularities (accounting for about EUR 694 million to recover). However, for 943 of these irregularities (accounting for about EUR 36 million), there were amounts to recover, but the Member States have not provided any information about the recovery, so they are not considered in the analysis of the recovery. They are considered in the total number of cases with amounts to be recovered.

a small percentage (14%) of total fraudulent irregularities (open and closed) with amounts to be recovered. This is also due to the fact that closing a fraudulent irregularity takes time. However, a higher percentage of closed irregularities would be expected at least for earlier years, but data do not show such a pattern (see Graph NR11a). **More than 75% of the amounts have actually been recovered, 19% are not recovered and 5% have been deducted or written off** (see Graph NR11b). As shown in Graph NR11c, the recovery percentage is above 70% for all years, with the exception of irregularities reported in 2025 (recent irregularities), 2017, 2019 and 2020. So there is no clear pattern.

For support to agriculture, the analysis covers 100 closed fraudulent irregularities (accounting for about EUR 17.5 million to recover). As shown in Graph NR12a, in relation to support to agriculture for the years 2015-2025, **closed irregularities considered in this analysis are a small percentage (7%) of total fraudulent irregularities (open and closed) with amounts to be recovered**. Less than 30% of the amounts have actually been recovered, more than 65% are not recovered and about 3% have been deducted or written off (see Graph NR12b). As shown in Graph NR12c, **the recovery percentage is above 85% for most years, reaching 100% in 2018-2022. The recovery percentage is lower in 2023 and especially in 2015, when 87% of the relevant amounts are not recovered**. This is the year where most of the amounts to recover were concentrated (see Graph NR12b). **This is due to one single case related to market measures with about EUR 12 million that are not recovered**.

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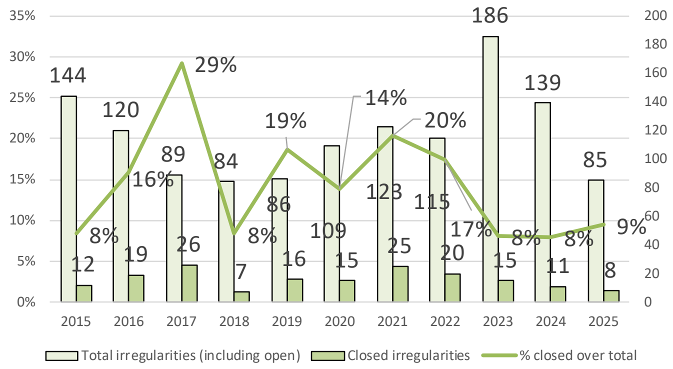
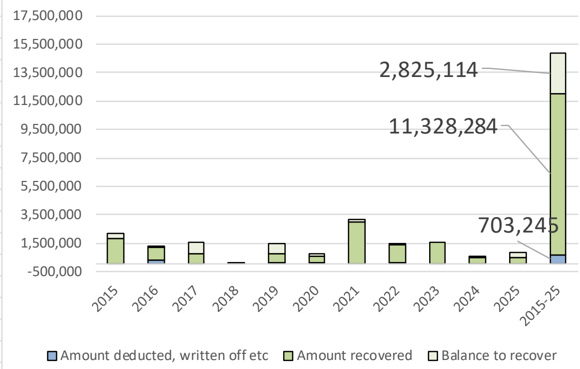
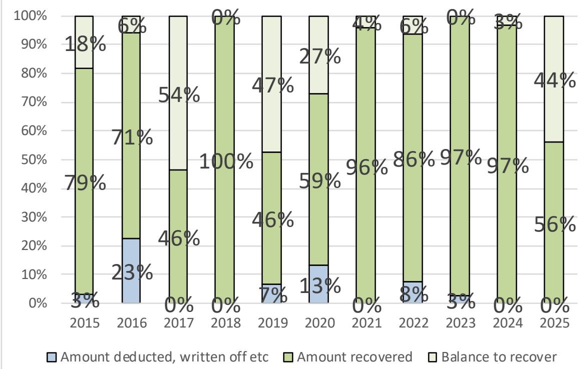
Graph NR11a: Rural Development
fraudulent irregularities
Closed irregularities vs all irregularities (1)



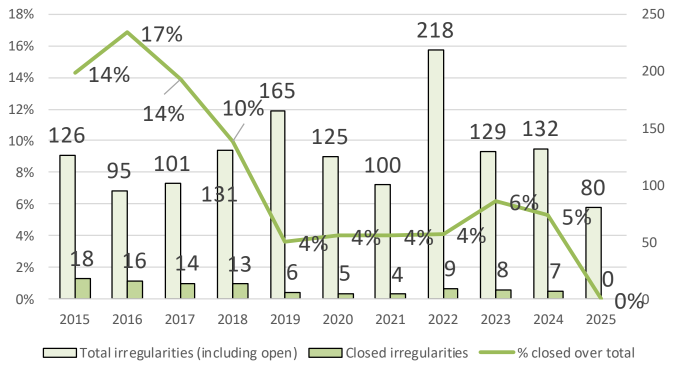
GraphNR11b: Rural Development
fraudulent irregularities
Recovery of paid out irregular amounts



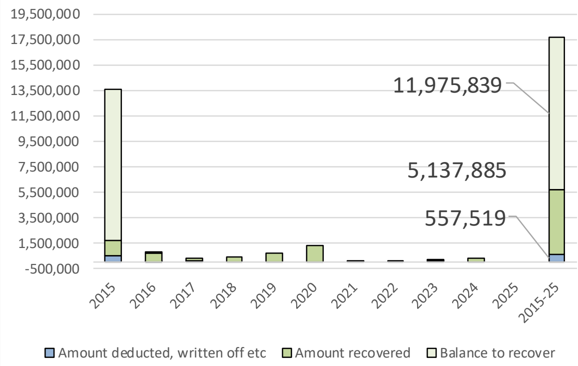
Graph NR11c: Rural Development
fraudulent irregularities
Recovery: year by year distribution



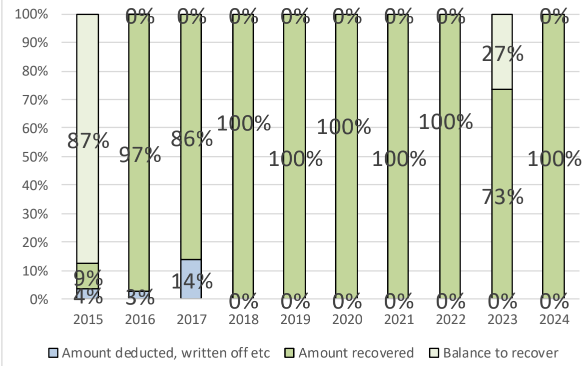
Graph NR12a: Support to agriculture
fraudulent irregularities
Closed irregularities vs all irregularities (1)



Graph NR12b: Support to agriculture
fraudulent irregularities
Recovery of paid out irregular amounts -



Graph NR12c: Support to agriculture
fraudulent irregularities
Recovery: year by year distribution -



(1) Closed irregularities includes irregularities with amounts to be recovered and information about recovery. Total irregularities includes closed and open irregularities with amounts to be recovered.

For rural development, the analysis covers 8 532 closed non-fraudulent irregularities (accounting for about EUR 427 million to recover). As shown in Graph NR13a, in relation to rural development for the years 2015-2025, **closed irregularities considered in this analysis are about one third (35%) of total non-fraudulent irregularities (open and closed) with amounts to be recovered**. **About 75% of the amounts have actually been recovered, 9% are not recovered and 16% have been deducted or written off** (see Graph NR13b). As shown in Graph NR13c, the recovery percentage is above 80% for most years, with the notable exception of irregularities reported in 2025. This is because of an exceptional percentage of amounts deducted or written off (65%), due to 2 large irregularities accounting together for about 50 million.

For support to agriculture, the analysis covers 3 865 closed non-fraudulent irregularities (accounting for about EUR 190 million to recover). As shown in Graph NR14a, in relation to support to agriculture for the years 2015-2025, **closed irregularities considered in this analysis are about 44% of total non-fraudulent irregularities (open and closed) with amounts to be recovered**. **About 80% of the amounts have actually been recovered, 8% are not recovered and 11% have been deducted or written off** (see Graph NR14b). As shown in Graph NR14c, the recovery percentage is above 80% for most years, with the exception of irregularities reported in 2015 and 2020. In 2015, 28% of the relevant amounts are not recovered, mainly because of a large irregularity related to market measures. In 2020, 26% of the relevant amounts were deducted or written off.

For an in-depth analysis of recovery and financial corrections in the CAP, see the DG AGRI's 2025 Annual Activity Report and the 2025 Annual Management and Performance Report for the EU Budget.[35]

[35] See also the Communication from the Commission to the Parliament, the Council and the Court of Auditors on the Protection of the EU budget – COM(2016)486 on 18/7/2016.

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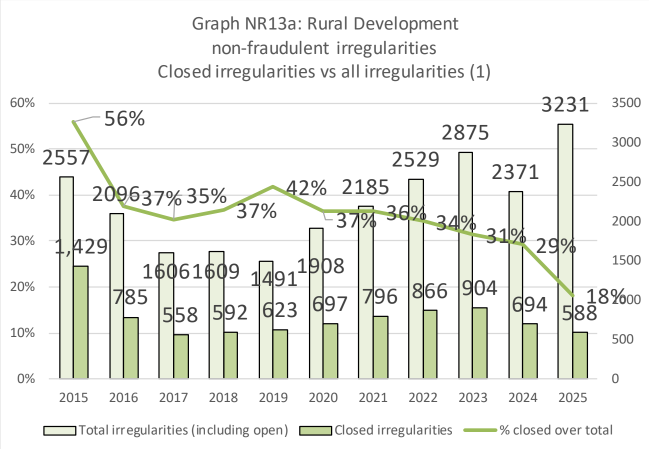
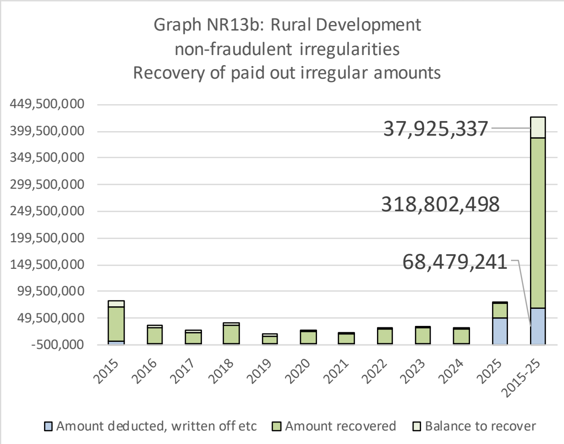
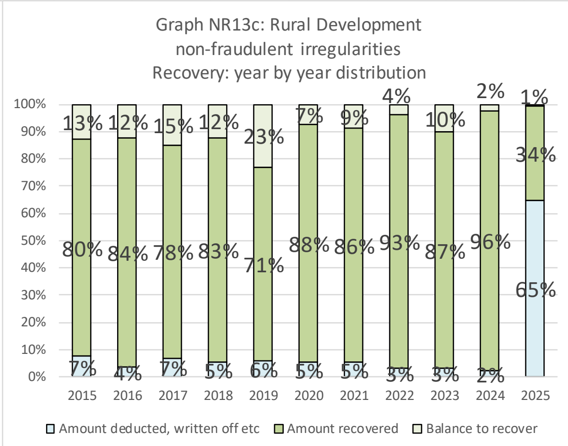
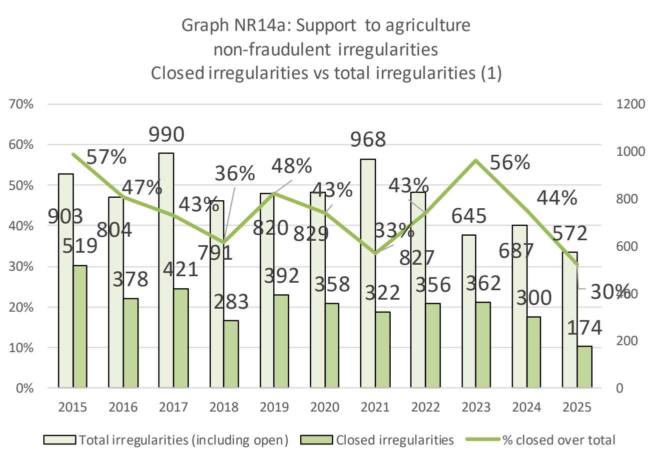
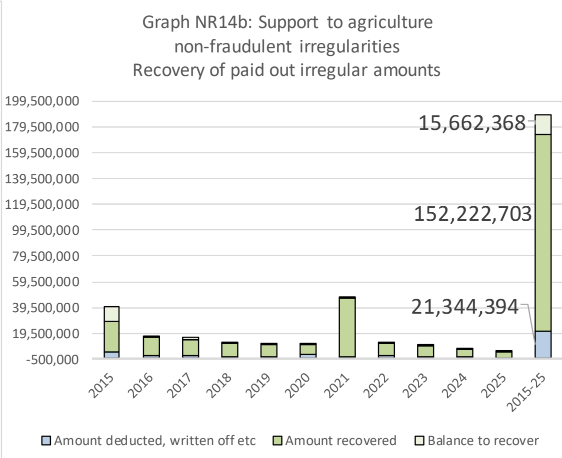
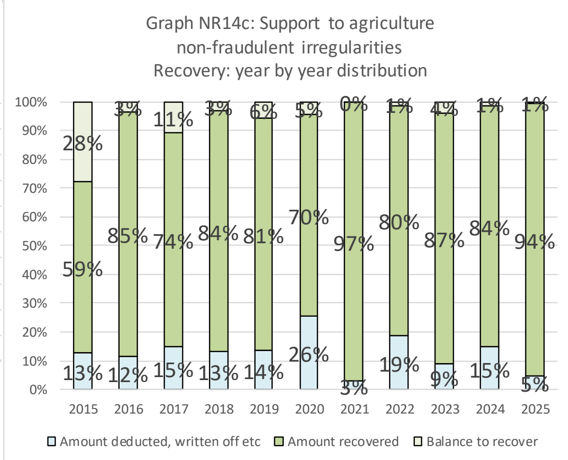












(1) Closed irregularities includes irregularities with amounts to be recovered and information about recovery. Total irregularities includes closed and open irregularities with amounts to be recovered.

3.5.2. Sanctions

For each irregularity, the Member States must specify whether sanctions have actually been imposed. **Sanctions have been imposed for 277 out of the 534 fraudulent irregularities (about 52%) reported during 2015-2025 that are now closed**. As shown in Table NR6 below, **in about 42% of cases, these sactions were just administrative**, which is not expected for fraudulent irregularities. **Sanctions have been applied to 1 275 out of 14 217 closed non-fraudulent irregularities (about 9%)**.[36]

Table NR6: Common Agricultural Policy Irregularities reported during 2015-2025 and closed					
Fraudulent			Non-fraudulent		
Type of sanction applied	N. irregularities	%	Type of sanction applied	N. irregularities	%
admin	115	42%	admin	1,272	100%
admin and penal	39	14%	admin and penal	2	0%
penal	123	44%	penal	1	0%
Grand Total	277		Grand Total	1,275	

Table NR7 below shows the specific type of sanction that has been imposed, separately for fraudulent and non-fraudulent irregularities. Each specific type can be administrative or penal, with the exception of imprisonment, which can be only penal. For each irregularity, more than one specific type of sanction may have been imposed.

Table NR7: Common Agricultural Policy Irregularities reported during 2015-2025 and closed						
	Fraudulent			Non-fraudulent		
Type of sanction	Administrative sanction	Penal sanction	Both administrative and penal	Administrative sanction	Penal sanction	Both administrative and penal
National fine - proportional	25	54	9	291	1	
National fine - non-proportional	8	15		35		
National fine - flat rate	5	19		5		
National subsidies - loss of subsidies				28		
National subsidies - exclusion from future subsidies	14	3		56		
Limitation of access to public procurement		3				
EU-fine - proportional	10	1		371		
EU-fine - non-proportional	8			61		
EU-fine - flat rate	1			11		
EU-subsidies - loss of subsidies	14	3		311		
EU-subsidies - exclusion from future subsidies	69	2		107		
Imprisonment		2				
Imprisonment under 1 year		38			1	
Imprisonment between 1 year and 4 years		35				
Imprisonment over 4 years		4				
Other	3	24		188	1	
More than one type of sanction is possible for one irregularity						

For the purpose of this analysis, the specific types of sanction listed in Table NR7 above have been grouped as the categories fines, imprisonment, exclusion from future subsidies, limitation in access to public procurement, loss of subsidies and other. Table NR8 below shows how these categories were combined. First of all, **the combination of different categories of penalty was not frequent.** For 45 of the 277 fraudulent irregularities where sanctions were applied, imprisonment was imposed together with a fine. **Imprisonment was rarely accompanied by other penalties that may protect future public funding, such as exclusion from future subsidies or limited access to public procurement**. Table NR9 shows that for 55 of the 1 274 non-fraudulent irregularities where sanctions were applied,

[36] There were 6 additional fraudulent and 55 additional non-fraudulent irregularities were the IMS field about sanctions imposed was filled in. However, for these irregularities, the IMS field 'Procedure to impose penalties' was filled in with 'Decision: no sanction' or the IMS 'Status of the procedure' was 'abandoned'. Because of these inconsistencies, these irregularities have not been included as irregularities where a sanction was imposed.

fines were accompanied with exclusion from future subsidies. The latter is also accompanied with other non-specified penalties.

Table NR8: Common Agricultural Policy Fraudulent Irregularities reported during 2015-2025 and closed						
Category of sanction	Prop., non-prop., flat fine	Imprisonment	Exclusion from future subsidies	Limitation access to public procurement	Loss of subsidies	Other
Prop., non-prop., flat fine						
Imprisonment	45					
Exclusion from future subsidies	8	7				
Limitation access to public procurement	1	2	0			
Loss of subsidies	7	2	3	0		
Other	4	1	3	0	1	

Table NR9: Common Agricultural Policy Non-fraudulent Irregularities reported during 2015-2025 and closed						
Category of sanction	Prop., non-prop., flat fine	Imprisonment	Exclusion from future subsidies	Limitation access to public procurement	Loss of subsidies	Other
Prop., non-prop., flat fine						
Imprisonment	0					
Exclusion from future subsidies	55	0				
Limitation access to public procurement	0	0	0			
Loss of subsidies	2	1	1	0		
Other	0	0	20	0	1	

There were just 39 out of 277 fradulent irregularities where penal sanction were accompanied by administrative sanctions (14%). Table NR10 explores the interplay between penal sanctions and administrative sanctions. Most of the time, it is a combination of imprisonment with administrative fines or a combination of penal and administrative fines. There are also a few cases where imprisonment or penal fines were combined with the exclusion from future subsidies as administrative sanction. This means that most of the administrative exclusions reported in Table NR7 above for fraudulent irregularities were not combined with a penal sanction.

Table NR10: Common Agricultural Policy - fraudulent Irregularities reported during 2015-2025 and closed Interplay penal - administrative penalties					
	Administrative Sanctions				
Penal Sanctions	Prop., non-prop., flat fine	Exclusion from future subsidies	Limitation access to public procurement	Loss of subsidies	Other
Prop., non-prop., flat fine	12	5	0	6	1
Imprisonment	12	5	0	1	0
Exclusion from future subsidies	0	0	0	0	0
Limitation access to public procurement	0	0	0	0	0
Loss of subsidies	0	0	0	0	0
Other	1	3	0	1	0

4. COHESION AND FISHERIES POLICIES

4.1. Introduction

This section presents a statistical evaluation of irregularities and fraud reported by the Member States during 2025, 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)**.

In this section, when reference is made to ***fraud***, this includes both *suspected fraud* and *established fraud*[37]. 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. Fraudulent irregularities must always be reported in IMS. Unless specified otherwise, when reference is made to financial amounts involved in irregularities, this means the EU-share of these financial amounts. 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.

4.2. General trend

Table CP1 [38] below provides an overview by programming period and by Fund of the **irregularities reported as fraudulent** in the past 5 years in relation to the cohesion and fisheries policies (years 2021-2025).

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**. The number of fraudulent irregularities related to PP 2014-2020 has been increasing until 2024, then in 2025 it started decreasing.These **trends are in line with known trends and patterns** in the detection and reporting of irregularities and is linked to the implementation cycles of programming periods[39]. The reporting related to **PP 2021-2027** started in 2024.

[37] *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. Then 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. If following a criminal proceeding a guilty verdict is issued and is not appealed against, the case can be considered *established fraud* (IRQ5 in IMS). If following an administrative proceeding, the deciding body establishes the intentionality of the irregular conduct, this can also be considered *established fraud* (IRQ4 in IMS). See '*Handbook on reporting irregularities in shared management*' (2025).

[38] ESF+ is the successor of ESF for the PP 2021-2027. It brings together the ESF, FEAD and YEI. This is why in Table CP1 also FEAD and YEI are reported. This increases comparability. However, FEAD and YEI are covered by Section 4.6, on the other internal policies.

[39] When support is based on multiannual programmes, the number of irregularities can be expected to increase around the end of the eligibility period and decrease afterwards, when routine controls are less intense. In general, increases in the number of reported irregularities can be influenced by Member States' building up their capacity to detect fraudulent irregularities.

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

PROGRAMMING PERIOD / FUND	Irregularities reported as fraudulent					
	2021	2022	2023	2024	2025	2021-2025
	N	N	N	N	N	N
Programming Period 2021-2027	**0**	**0**	**0**	**19**	**37**	**56**
CF	0	0	0	0	1	1
ERDF	0	0	0	15	28	43
ESF+	0	0	0	4	8	12
Programming Period 2014-20	**134**	**163**	**249**	**351**	**282**	**1,179**
CF	1	3	10	26	11	51
ERDF	82	91	139	198	163	673
ESF	47	60	81	115	85	388
EMFF	4	9	2	12	23	50
FEAD	0	0	3	0	0	3
YEI	0	0	14	0	0	14
Programming Period 2007-13	**43**	**20**	**37**	**24**	**15**	**139**
CF	5	0	1	3	1	10
ERDF	25	12	30	17	10	94
ESF	9	0	2	1	3	15
EFF	4	8	4	3	1	20
Programming Period 2000-06	**0**	**1**	**0**	**0**	**0**	**1**
ERDF	0	1	0	0	0	1
TOTAL EU27	**177**	**184**	**286**	**394**	**334**	**1,375**
UK (1)	1	0	1	1	3	6

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

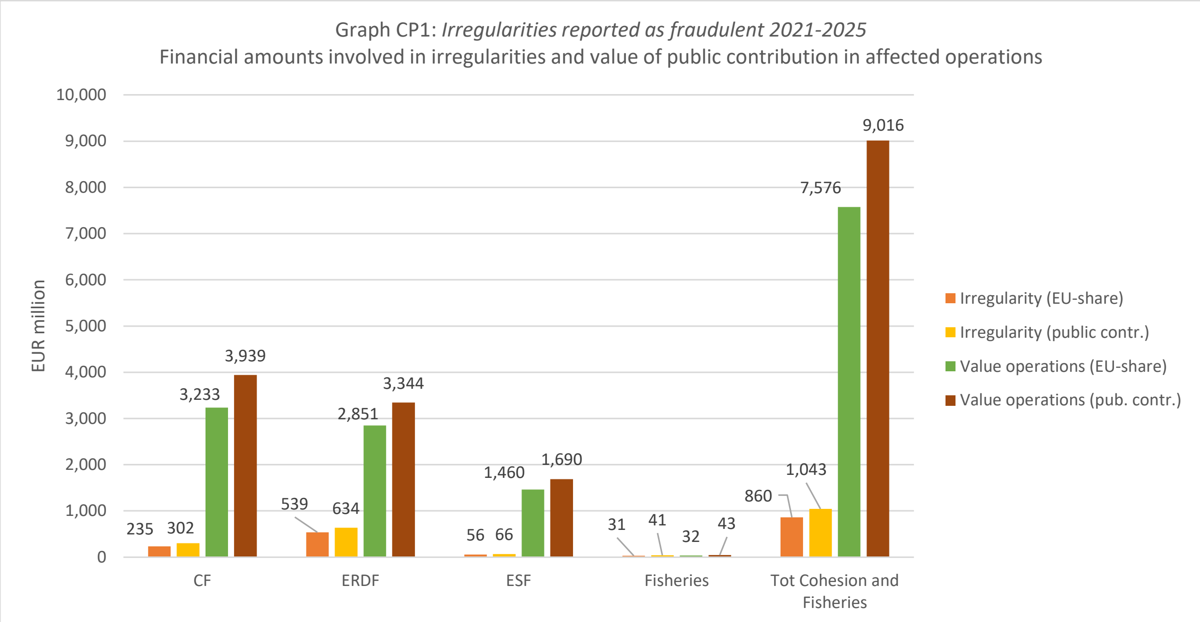
Table CP2 below provides an overview by programming period and by Fund of the **financial amounts involved in cases reported as fraudulent**. The financial amounts involved tend to fluctuate more than the number of irregularities, due to the possibility of individual cases involving extremely high amounts. 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 7 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					
	2021	2022	2023	2024	2025	2021-2025
	EUR	EUR	EUR	EUR	EUR	EUR
Programming Period 2021-2027	**0**	**0**	**0**	**14,943,181**	**10,141,565**	**25,084,746**
CF	0	0	0	0	201,316	201,316
ERDF	0	0	0	14,639,693	9,352,419	23,992,112
ESF+	0	0	0	303,488	587,830	891,318
Programming Period 2014-20	**79,360,562**	**100,819,265**	**101,554,103**	**306,731,884**	**144,407,581**	**732,873,395**
CF	631,978	11,362,815	2,433,780	163,239,216	46,183,300	223,851,089
ERDF	68,412,964	81,607,219	88,732,020	127,793,717	82,258,978	448,804,898
ESF	9,826,026	6,861,871	10,285,618	13,742,958	12,274,525	52,990,998
EMFF	489,594	987,360	64,055	1,955,993	3,690,778	7,187,780
FEAD	0	0	15,808	0	0	15,808
YEI	0	0	22,822	0	0	22,822
Programming Period 2007-13	**25,753,008**	**31,561,611**	**26,772,939**	**12,195,127**	**5,776,623**	**102,059,308**
CF	9,573,878	0	156,732	1,487,277	148,803	11,366,690
ERDF	13,508,626	12,938,366	23,429,630	10,255,546	5,276,612	65,408,780
ESF	1,669,729	0	89,800	3,394	208,189	1,971,112
EFF	1,000,775	18,623,245	3,096,777	448,910	143,019	23,312,726
Programming Period 2000-06	**0**	**455,675**	**0**	**0**	**0**	**455,675**
ERDF	0	455,675	0	0	0	455,675
TOTAL EU27	**105,113,570**	**132,836,551**	**128,327,042**	**333,870,192**	**160,325,769**	**860,473,124**
UK (1)	0	0	133,327	379,418	307,653	820,398

(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, in relation to the cohesion and fisheries policies, the funding (EU-share) granted to projects or operations affected by irregularities reported as fraudulent during the years 2021-2025 is about **EUR 7.6 billion, of which about EUR 0.9 billion were the fraudulent financial amounts** (EU-share) involved in these projects or operations in 2021-2025. In terms of total public contribution, the funding granted to projects or operations affected by irregularities reported as fraudulent during the years 2021-2025 is about **EUR 9 billion, of which about EUR 1 billion were the fraudulent financial amounts** involved in these projects or operations in 2021-2025.[40]



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 is influenced also by few large operations**. 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.[41] Actually, 29

[40] 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.

[41] For example, there may be projects where the beneficiary is the Ministry of Labour, which redistributed the funds to the final recipients. Another similar example may be operations that during the COVID crisis provided financial support for SMEs affected by the pandemic. In such cases, the fraudulent irregularities related to one

operations or projects where the expenditure (EU-share) is more than EUR 50 million each accounted together for EUR 5.6 billion of expenditure, so about 75% of the 'value operations (EU-share)' reported in Graph CP1. For these 29 operations or projects, the ratio between the fraudulent amounts (in Graph CP1, 'irregularity (EU-share)') and their expenditure (in Graph CP1, 'value operations (EU-share)') is just about 2%.

In general, projects or operations where just part of the expenditure is considered as fraudulent may imply risks of persistent funding to fraudsters. Targeted *ex post* controls of other final recipients or other contractors may be warranted once the detected irregularities led to identify risks and vulnerabilities that could apply also to them. In this situation, 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 actually 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).

So far, the Member States reported far less fraudulent irregularities during PP 2021-2027 than during previous programming periods. Table CP3 below compares the number of fraudulent irregularities in the first 12 years from the start of PP 2007-13 (from year 2007 to year 2018) and PP 2014-2020 (from year 2014 to year 2025). Table CP3 compares also the first 5 years of PP 2007-2013, PP 2014-2020 and PP 2021-27.

Table CP3: Irregularities reported as fraudulent: number and financial amounts (EU-share) involved - Cohesion and fisheries policies (EU27) [(1)]

PP	REPORTING YEAR													
2007-13	2007	2008	2009	2010	2011	2007-11	2012	2013	2014	2015	2016	2017	2018	2007-18
N	0	0	42	31	86	159	111	192	145	329	250	147	95	1,428
EUR	0	0	125,369,562	12,880,319	112,533,479	250,783,360	164,331,929	91,992,224	87,393,825	185,867,815	167,311,839	96,849,595	104,819,563	1,149,350,150
2014-20	2014	2015	2016	2017	2018	2014-18	2019	2020	2021	2022	2023	2024	2025	2014-25
N	0	1	1	18	118	138	100	156	134	163	249	351	282	1,573
EUR	0	150,672	368,039	9,504,562	69,896,442	79,919,715	21,445,918	44,274,249	79,360,562	100,819,265	101,554,104	306,731,884	144,407,582	878,513,279
2021-27	2021	2022	2023	2024	2025	2021-25								
N	0	0	0	19	37	56								
EUR	0	0	0	14,943,181	10,141,565	25,084,746								

(1) CF, ERDF, ESF, ESF+, FEAD, YEI, EMFAF, EMFF, EFF

Table CP4 below provides an overview by programming period and by Fund of the irregularities not reported as fraudulent in the past 5 years. Table CP5 below shows the financial amounts involved in these irregularities.

final recipient may be isolated and negligible when compared to the value of the overall operation managed by the public Authority. Another example may concern large infrastructure projects, such as the development of water and wastewater infrastructure in a County. Fraud may affect just one of the many contracts to implement the project in the County, but the Member State may have indicated to whole expenditure involved in the project.

Table CP4: Number of irregularities not reported as fraudulent by programming period and Fund - Cohesion and Fisheries Policies

PROGRAMMING PERIOD/ FUND	Irregularities not reported as fraudulent					
	2021	2022	2023	2024	2025	2021-2025
	N	N	N	N	N	N
Programming Period 2021-27	0	0	0	87	285	372
CF	0	0	0	1	21	22
ERDF	0	0	0	78	197	275
ESF+	0	0	0	8	64	72
EMFAF	0	0	0	0	1	1
FEAD	0	0	0	0	2	2
Programming Period 2014-20	2,058	2,300	2,476	2,927	2,758	12,519
CF	120	157	211	258	125	871
ERDF	1,269	1,531	1,595	1,885	2,041	8,321
ESF	575	509	538	694	495	2,811
EMFF	61	83	100	77	84	405
FEAD	26	19	14	8	2	69
YEI	7	1	18	5	11	42
Programming Period 2007-13	178	92	63	60	39	432
CF	24	17	9	13	9	72
ERDF	130	60	44	24	27	285
ESF	13	8	6	3	0	30
EFF	11	7	4	20	3	45
Programming Period 2000-06	5	2	4	11	0	22
CF	0	0	1	0	0	1
ERDF	3	0	2	9	0	14
ESF	2	1	1	0	0	4
GUID	0	1	0	2	0	3
TOTAL EU27	2,241	2,394	2,543	3,085	3,082	13,345
UK (1)	349	29	63	65	85	591

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

Table CP5: 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					
	2021	2022	2023	2024	2025	2021-2025
	N	N	N	N	N	N
Programming Period 2021-27	0	0	0	6,213,508	41,097,406	47,310,914
CF	0	0	0	11,424	4,149,975	4,161,399
ERDF	0	0	0	6,055,683	32,241,838	38,297,521
ESF+	0	0	0	146,401	4,576,957	4,723,358
EMFAF	0	0	0	0	12,476	12,476
FEAD	0	0	0	0	116,160	116,160
Programming Period 2014-20	436,761,120	417,503,111	521,581,008	576,933,251	643,968,411	2,596,746,901
CF	45,948,846	101,016,683	119,057,288	101,593,592	54,939,993	422,556,402
ERDF	195,510,107	268,715,348	296,588,422	391,306,490	514,717,572	1,666,837,939
ESF	185,342,977	36,377,755	77,173,393	72,696,983	63,352,264	434,943,372
EMFF	6,283,451	8,172,318	6,374,926	8,751,540	6,789,640	36,371,875
FEAD	1,927,324	3,201,108	7,553,814	711,562	2,273,495	15,667,304
YEI	1,748,415	19,899	14,833,165	1,873,084	1,895,447	20,370,009
Programming Period 2007-13	157,930,831	15,821,322	26,630,974	37,052,300	6,876,704	244,312,132
CF	90,924,446	1,439,212	3,142,819	6,403,125	2,255,743	104,165,345
ERDF	61,961,713	12,831,588	22,096,528	25,245,631	4,329,502	126,464,963
ESF	4,014,145	776,602	143,943	624,066	0	5,558,756
EFF	1,030,527	773,920	1,247,684	4,779,478	291,459	8,123,068
Programming Period 2000-06	1,209,531	214,964	4,870,647	3,625,298	0	9,920,441
CF	0	0	4,268,125	0	0	4,268,125
ERDF	178,596	0	564,488	3,174,603	0	3,917,688
ESF	1,030,935	125,000	38,034	0	0	1,193,969
GUID	0	89,964	0	450,695	0	540,659
TOTAL EU27	595,901,482	433,539,397	553,082,629	623,824,357	691,942,521	2,898,290,388
UK (1)	10,547,345	1,605,559	5,409,455	14,065,953	50,899,683	82,527,995

In practice, reporting related to **PP 2014-2020** began in 2016. Since then, these detections and irregular financial amounts **have been increasing until 2024. Year 2025 is the first year with a decrease.** Table CP6 below compares the number of non-fraudulent irregularities in the first 12 years from the start of PP 2007-13 (from year 2007 to year 2018) and PP 2014-2020 (from year 2014 to year 2025). **This comparison shows the drop in the number of non-fraudulent irregularities from PP 2007-2023 to PP 2014-2020 (-52%).** Already based on data until 2020 included, a specific analysis had showed that this strong decrease was building up. This analysis was disseminated to all Member States[42], with a recommendation to assess the extent to which the potential explanations identified by that analysis and other possible explanations actually applied to their operational programmes, with the aim of implementing corrective measures in case the decrease could be due to less effective detection or reporting. Table CP6 compares also the first 5 years of PP 2007-2013, PP 2014-2020 and PP 2021-27. **The decrease of reported non-fraudulent irregularities seems to continue: during PP 2021-27 there is a decrease of 65% from PP 2014-2020 and of 87% from 2007-2013.** Based on the amounts of payments received so far by the Member States, Table CP6 shows that the implementation of PP 2021-2027 seems to be lagging behind when compared with PP 2014-2020. This might temporarily contribute to explain part of the decrease. However, this happened also for PP 2014-2020 and later the gap was not filled in. Once again, the Member States are invited to analyse this decrease and to implement corrective measures in case the decrease is due to less effective detection or reporting of irregularities.

Table CP6: Irregularities not reported as fraudulent: number and financial amounts (EU-share) involved - Cohesion and fisheries policies (EU27)

PP	REPORTING YEAR						
2007-13	2007	2008	2009	2010	2011	2007-11	2007-18
N	0	7	108	933	1,831	2,879	35,389
Amounts of irregularities	0	96,615	30,708,297	113,323,876	334,580,882	478,709,670	7,845,862,266
2014-20	2014	2015	2016	2017	2018	2014-18	2014-25
N	0	1	17	200	850	1,068	16,843
Amounts of irregularities	0	15,872	4,818,315	66,692,453	223,679,313	295,205,953	3,515,274,047
Cumulative Net payments	1,281,029,503	8,101,007,212	25,448,981,175	46,665,542,867	82,589,438,330		
2021-27	2021	2022	2023	2024	2025	2021-25	
N	0	0	0	87	285	372	
Amounts of irregularities	0	0	0	6,213,508	41,097,406	47,310,914	
Cumulative Net payments	0	5,498,573,458	10,924,371,323	19,596,984,924	53,463,984,615		

4.3. Prevention

Prevention is the first step of the anti-fraud cycle. This analysis being based on IMS data, prevention means early detection so that financial amounts involved in an irregularity or in a case of fraud are not paid to the beneficiary. Early detection may avoid the payment to the beneficiary of all financial amounts involved (total prevention) or just part of them, because part of the payments related to the irregularity or to the case of fraud have already been made before detection (partial prevention).

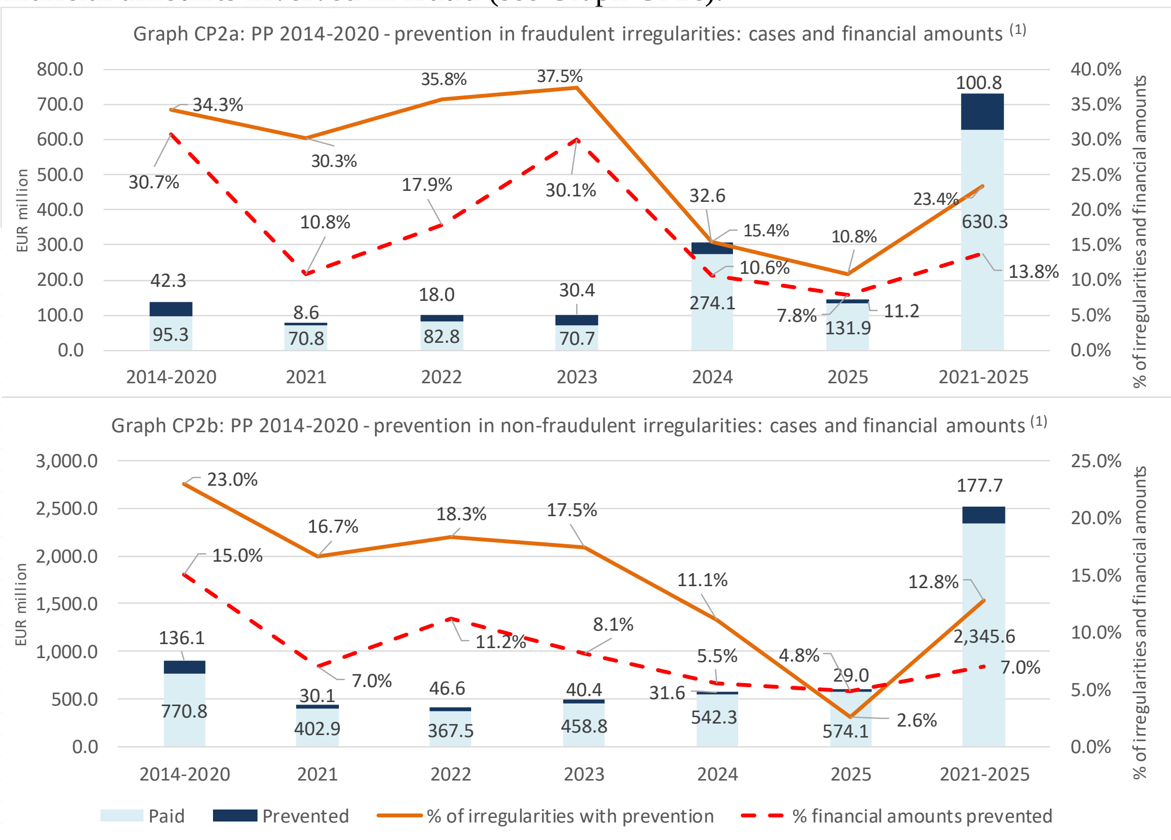
For non-fraudulent irregularities, data in IMS cannot be used to capture the full outcome of these prevention activities. **This limitation does not apply to fraudulent irregularities.** There is no obligation for the Member States to report non-fraudulent irregularities detected before expenditure has been introduced in a statement submitted to the Commission. In this respect, IMS data can only be used to measure the effect of prevention for irregularities that, at the same time, are related to both (i) items of expenditure that have not been paid (as a consequence of early detection) and (ii) items of expenditure included in a statement to the Commission (which trigger the obligation to report in IMS). The derogation to reporting in IMS is more likely to apply to 'total prevention' non-fraudulent irregularities, but it cannot be excluded that there are 'partial prevention' non-fraudulent irregularities

[42] '*Analysis of the decline in non-fraudulent irregularities from programming period 2007-2013 to programming period 2014-2020*' (OLAF, May 2022). The resulting hypotheses have been mentioned also in the 2021 report on the protection of the EU financial interests.

where the expenditure already paid out has not been include in a statement to the Commission yet. This limitation does not apply to fraudulent irregularities, because they must be reported in IMS also where no payments have been made yet. So, for fraudulent irregularities, IMS data can be used to assess the full outcome of prevention activities.

Fraud prevention can play a role during the whole programming period and cycle, even if it can be expected to decrease as the operations approach finalisation and most of the support has already been paid out. Fraud can hit at different stages of the implementation, such as the selection of projects that are going to get support, procedures to procure goods, works or services, interim and final requests for reimbursement, actual use of funded assets after reimbursement. In addition, not all operations start at the beginning of the programming period.

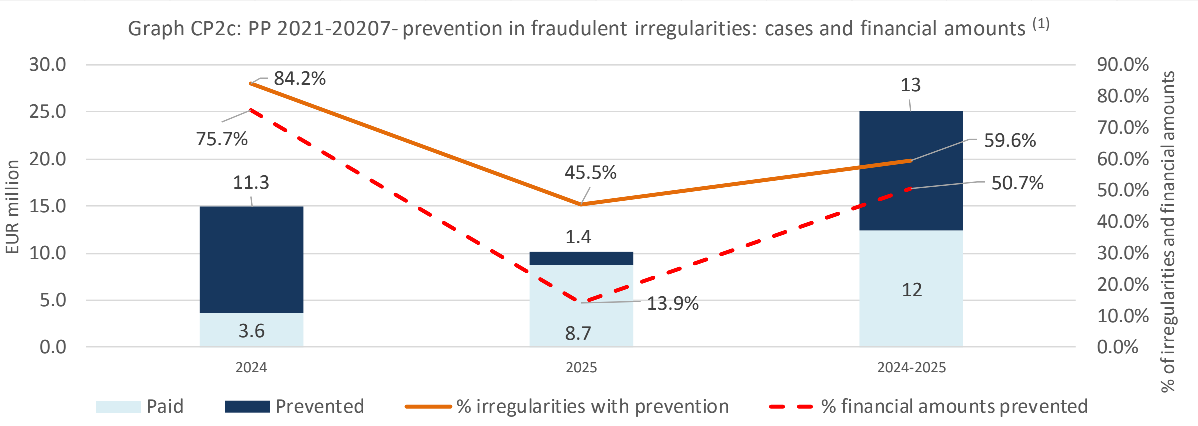
Focusing on **PP 2014-2020**, Graph CP2a shows that, during the **years 2021-2025**, the early detection of **fraudulent** irregularities prevented the disbursement of about EUR 101 million, which is about **14% of the financial amounts** involved in fraud during the same 5 years. Graph CP2a also shows that this prevention effect featured in about **23.5% of fraudulent irregularities**. The comparison between the years 2014-2020 and the years 2021-2025 highlights the decrease in the percentage related to the financial amounts (from 31% during the years 2014-2020 to the aforementioned 14% in the years 2021-2025) and to the share of cases (from 34% to the aforementioned 23.5%). This trend may be linked to the fact that during the years 2014-2020, more projects related to PP 2014-2020 could be just starting and the detection of fraud at an early stage may have allowed preventing a significant share of the expenditure. Actually, for **PP 2021-2027**, for which detection of fraud has recently started, **prevention features in about 60% of cases of fraud and represents about half of the financial amounts involved in fraud** (see Graph CP2c).

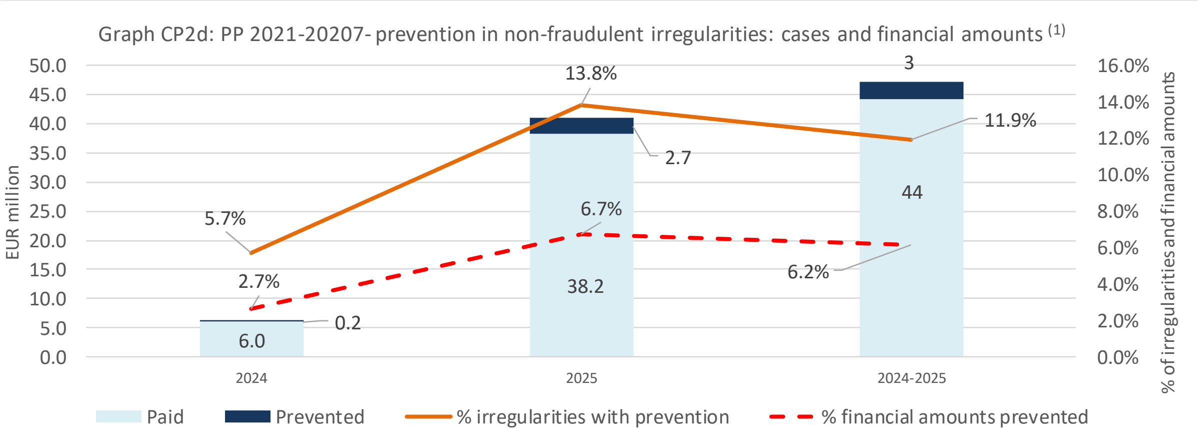


Graph CP2a: PP 2014-2020 - prevention in fraudulent irregularities: cases and financial amounts (1)

Graph CP2b: PP 2014-2020 - prevention in non-fraudulent irregularities: cases and financial amounts (1)

(1) CF, ERDF, ESF, EMFF



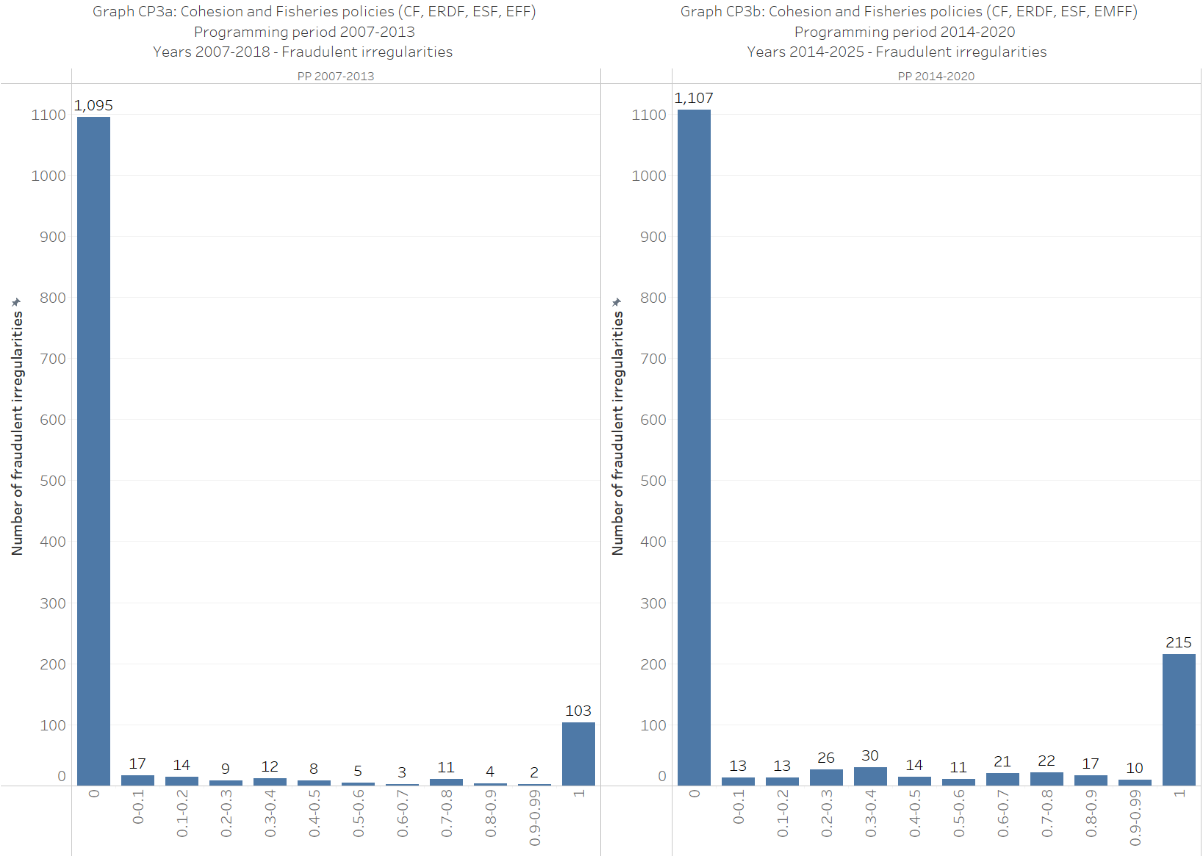


(1) CF, ERDF, ESF+, EMFAF

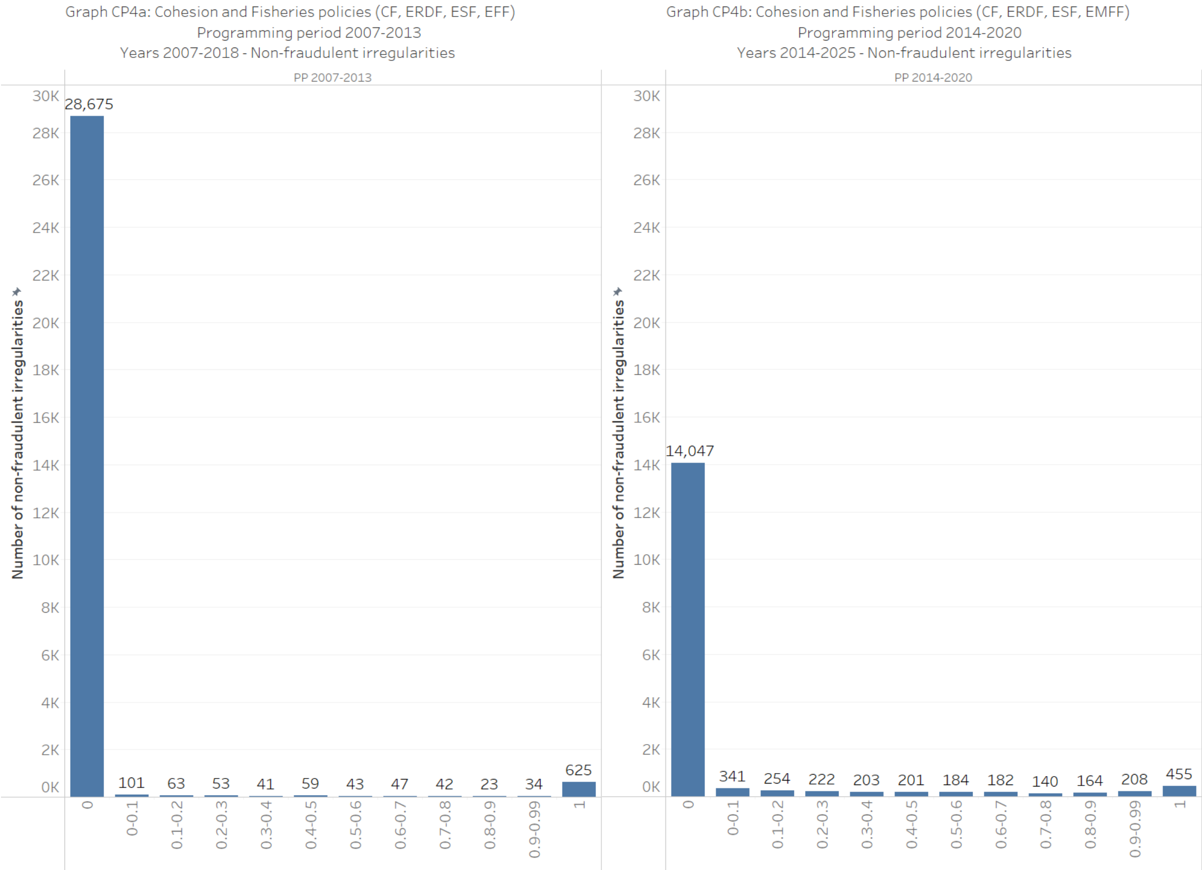
Graph CP2b focuses on non-fraudulent irregularities related to **PP 2014-2020**. During the **years 2021-2025**, the early detection of non-fraudulent irregularities prevented the disbursement of about EUR 178 million, which is **7% of the financial amounts** involved in non-fraudulent irregularities during the same 5 years. This prevention effect featured in about **13% of non-fraudulent irregularities**. The comparison between the years 2014-2020 and the years 2021-2025 highlights a **decrease in the share of cases with prevention** (from 23% during the years 2014-2020 to the aforementioned 13% in the years 2021-2025) and a similar decrease in the percentage related to the financial amounts (from 15% to the aforementioned 7%). For **PP 2021-2027**, for the first 2 years of reporting (years 2024-2025), prevention features in about **12% of non-fraudulent irregularities** and represents **about 6% of the financial amounts involved** (see Graph CP2d).

In relation to PP 2014-2020, during the years 2014-2025, for about 23% of the fraudulent irregularities with partial or total prevention (accounting for about 19% of the prevented amounts) the control had been started because of routine. For non-fraudulent irregularities, this percentage increases to about 66% (accounting for about 51% of the prevented amounts). **This stronger role of routine in prevention for non-fraudulent irregularities may contribute to explain the flatter trend** highlighted in Graph CP2b above, in comparison to fraudulent irregularities (Graph CP2a above). **Fraud prevention relied on a wider range of sources.** For fraudulent irregularities, the reasons ‘tips from informants’ and ‘existing doubts’ both accounted for about 15% of cases and the reason ‘suspicious conduct’ for about 14% of the prevented amounts. Information published in the media contributed to the start of the control for just few cases (3%), but these cases accounted for about 9% of the prevented amounts. Information published in the media contributed to about 11% of prevented amounts also in relation to non-fraudulent irregularities, mainly due to 2 cases where all amounts were prevented, accounting together for EUR 33 million.

For fraudulent irregularities, from PP 2007-2013 to PP 2014-2020, analysis suggests that prevention in terms of early detection has improved. Graph CP3 below shows the distribution of fraudulent irregularities by the ratio between prevented amount and total amount involved in the irregularity, separately for the first 12 years of PP 2014-2020 (years 2014-2025) and the same number of years after the start of PP 2007-2013 (years 2007-2018). Graphs CP3a and CP3b shows that the number of fraudulent irregularities where all irregular amounts had been paid out (‘no prevention’ irregularities) was remarkably stable from PP 2007-2013 to PP 2014-2020. Many more irregularities where all fraudulent disbursements have been prevented (‘total prevention’ irregularities) were instead reported during PP 2014-2020 (+109%). There was also a significant increase in the number of irregularities where the disbursement of more than half of the fraudulent amounts were prevented (see Graphs CP3a and CP3b below).



While the strong decrease in the detection and reporting of non-fraudulent irregularities raises concerns, there are elements supporting the hypothesis that this may be partly due to some improvement of prevention. As already mentioned, the total number of the non-fraudulent irregularities detected during the first 12 years of the 2 programming periods strongly decreased from PP 2007-2013 to PP 2014-2020. The hypothesis may be made that this may partly be due to improvements in detecting non-fraudulent irregularities before irregular expenditure is sent to the Commission (because then these irregularities are not reported in IMS). On the one hand, the evolution across time of the error rates, as estimated by the European Court of Auditors, does not show a clear pattern supporting this hypothesis.[43] On the other hand, as shown by Graphs CP4a and CP4b below: (i) the decrease was stronger in terms of 'no prevention' irregularities (-51%) and less strong for the 'total prevention' irregularities (-27%); (ii) there was a significant increase in the number of non-fraudulent irregularities where more than half of the amounts were prevented. These can be taken as elements supporting the hypothesis that prevention may have improved.



However, there are also signs that the analysis for *ex-post* detection of irregularities should be strengthened. Actually, the overall drop in the detection and reporting of non-fraudulent irregularities is due to the decrease of 'no prevention' irregularities (which halved from PP 2007-2013 to PP 2014-2020), while non-fraudulent irregularities where there was at least partial prevention have more than doubled from PP 2007-2013 to PP 2014-2020 (see Table CP7 below and Graphs CP4a and CP4b above). The hypothesis can be made that the 'no prevention' irregularities are irregularities that have not been detected while processing a request for payment, but thanks to controls that took place at a later stage. From PP 2007-2013 to PP 2014-2020, the national management and control systems may have excessively shifted focus away from this type of controls that cover past transactions. **Another**

[43] Most likely error rate in 'Cohesion', from 2007 to 2009: **>5%**. Most likely error rate in 'Cohesion, energy and transport' in 2010: **7.7%**. Most likely error in 'Regional policy, transport and energy' and 'Employment and social affair', respectively, from 2011 to 2013: **6%, 2.2%** (2011), **6.8%, 3.2%** (2012), **6.9%, 3.1%** (2013). Estimated level of error of 'economic, social and territorial cohesion', from 2014 to 2019: **5.7%, 5.2%, 4.8%, 3%, 5%, 4.4%**. Estimated level of error of 'cohesion, resilience and values', from 2020 to 2024: **3.5%, 3.6%, 6.4%, 9.3%, 5.7%** (Source: European Court of Auditors: Annual reports on the implementation of the EU budget for the 2007-2024 financial years).

explanation might be shortcomings in the reporting of irregularities detected in relation to expenditure that was excluded from the annual accounts due to an ongoing assessment about legality and regularity. These irregularities are not covered by any derogation for reporting in IMS. Even if expenditure was excluded from the annual accounts, the irregularity should be reported, because it was detected after previous inclusion of the expenditure concerned in a payment application to the Commission (*i.e.* the original application for interim payment).

Table CP7

Irregularities not reported as fraudulent (1)			
		N.	EUR
PP 2007-2023 until 2018	where all financial amounts involved were already paid out	28,675	7,112,585,667
	where at least part of the financial amounts were prevented	1,131	303,372,640
PP 2014-2020 until 2025	where all financial amounts involved were already paid out	14,047	2,869,896,221
	where at least part of the financial amounts were prevented	2,554	560,398,116

(1) CF, ERDF, ESF, EFF, EMFF

Most of prevention concerned cases where less than EUR 1 million were involved. A general distribution of the number of grants that was skewed toward values below EUR 1 million might contribute to explain this prevalence of financial amounts below EUR 1 million involved in detected fraud and irregularities. However, should the distributions in terms of value of the amounts involved in fraud or irregularities be significantly more skewed towards values below EUR 1 million than the general distribution of grants, this could point to the need for more targeting of larger projects or larger fraud schemes. This cannot be tested, because the general distribution of grants is not available for this analysis.

4.4. Detection and Investigation

4.4.1. Irregularities by area of the cohesion policy

The operational programmes financed under the EU cohesion policy are implemented along identified intervention fields. In relation to PP 2014-2020, an analysis of the irregularities by intervention field has been carried out during 2024, based on data until 2023 included.[44]

The first detections related to PP 2021-2027 seem to confirm previous findings. It is early to attempt a similar analysis with reference to PP 2021-2027. However, Table CP8 below already shows the number of fraudulents irregularities (at the level of priority – higher level - and theme – lower level) and non-fraudulent irregularities (at the level of priority only) that have been reported so far in relation to PP 2021-2027. A noticeable share of the reported fraudulent irregularities concerned the digitalisation of SMEs (16 fraudulent irregularities), investment in energy efficiency (7), research and innovation (4). In terms of financial amounts involved in fraudulent irregularities, also the business development and internationalisation of SMEs and the provision of water for human consumption come to notice.

[44] OLAF, '*Fraud and irregularities by areas of the cohesion policy – comparing risks - 2023*', 24 July 2024. A summary of the findings has been published also under 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.

Table CP8: *Categories of irregularity - Cohesion policy (PP 2021-2027 - CF, ERDF, ESF+) (1)*

Priorities (2)	Irregularities not reported as fraudulent	Irregularities not reported as fraudulent: Financial amounts	Irregularities reported as fraudulent		Irregularities reported as fraudulent: Financial amounts	Detail about the themes only related to the irregularities reported as fraudulent (3)
	N	EUR	N	N	EUR	
A more competitive and smarter Europe by promoting innovative and smart economic transformation and regional ICT connectivity	47	6,710,270	20	16	1,461,717	Digitising SMEs (including e-Commerce, e-Business and networked business processes, digital innovation hubs, living labs, web entrepreneurs and ICT start-ups, B2B)
				2	264,710	Investment in fixed assets, including research infrastructure, in micro enterprises directly linked to research and innovation activities
				2	7,535,680	SME business development and internationalisation, including productive investments
A greener, low-carbon transitioning towards a net zero carbon economy and resilient Europe by promoting clean and fair energy transition, green and blue investment, the circular economy, climate change mitigation and adaptation, risk prevention and management, and sustainable urban mobility	57	9,621,596	11	4	2,989,027	Energy efficiency renovation of existing housing stock, demonstration projects and supporting measures compliant with energy efficiency criteria
				2	920,048	Energy efficiency renovation or energy efficiency measures regarding public infrastructure, demonstration projects and supporting measures compliant with energy efficiency criteria
				1	4,312,020	Energy efficiency and demonstration projects in SMEs and supporting measures
				2	2,826,413	Provision of water for human consumption (extraction, treatment, storage and distribution infrastructure, efficiency measures, drinking water supply)
				1	0	Provision of water for human consumption (extraction, treatment, storage and distribution infrastructure, efficiency measures, drinking water supply) compliant with efficiency criteria
				1	201,316	Waste water collection and treatment
A more connected Europe by enhancing mobility	17	10,331,092				
A more social and inclusive Europe implementing the European Pillar of Social Rights	86	5,145,642	12	1	218,482	Infrastructure for tertiary education
				1	54,772	Infrastructure for vocational education and training and adult learning
				2	24,033	Measures to improve access to employment
				2	9,370	Support for adult education (excluding infrastructure)
				1	422,721	Measures to promote equal opportunities and active participation in society
				1	217,825	Pathways to integration and re-entry into employment for disadvantaged people
				1	61,354	Measures to enhancing the equal and timely access to quality, sustainable and affordable services
				3	65,177	undefined
A Europe closer to citizens by fostering the sustainable and integrated development of all types of territories and local initiatives	6	119,226	3	3	2,557,267	Protection, development and promotion of cultural heritage and cultural services
Technical assistance	11	2,388,831				
Research and technological development (R&TD), innovation and entrepreneurship (4)	138	12,329,061	2	2	128,363	Other measures to stimulate research and innovation and entrepreneurship in SMEs (6)
Productive investment (5)	1	14,449				
Development of endogenous potential (5)	1	137,499				
Energy			1	1	16,585	Renewable energy: wind (6)
undefined	5	384,613	7	7	797,865	Undefined
Total number of irregularities EU 27	**369**	**47,182,279**		**56**	**25,084,745**	

(1) This Table provides information at the level of priority for the non-fradulent irregularities and both at the level of priority and at the level of theme for the fraudulent irregularities. While the themes for which fraudulent irregularities have been reported sofar are 19, those related to non-fraudulent irregularities are already 74.

(2) In this Table, the priorities refer to both fraudulent and non-fraudulent irregularities

(3) The themes in this colums refer only to the fraudulent irregularities. The themes related to the non-fraudulent are not specified and could be other themes included in the same priority

(4) This is a priority related to PP 2007-2013 that has been wrongly used for PP 2021-2027.

(5) This is a priority related to PP 2014-2020 that has been wrongly used for PP 2021-2027.

(6) This is a theme related to PP 2007-2013 that has been wrongly used for PP 2021-2027.

A closer look at European territorial cooperation

An analysis has been carried out of the irregularities reported until 2024 under PP 2014-2020 concerning **ERDF** funding in relation to **European Territorial Cooperation** (ETC) programmes. The EU promotes cooperation between regions and countries to help their economic and social development and tackle the obstacle of borders. Under PP 2014-2020, this European Territorial Cooperation (Interreg V) was organised under multiple strands: (i) **cross-border** cooperation in the EU (Interreg V-A); (ii) cross-border cooperation at EU external borders, including candidate and neighbouring countries; (ii) **trans-national** cooperation (Interreg V-B), covering larger areas; (iii) **interregional** cooperation and networking programmes (Interreg V-C).[45] The analysis focused on Interreg V-A, Interreg V-B and Interreg V-C.

[45] Inforegio - Interreg : European Territorial Co-operation ; Inforegio - 2014-2020 period – Interreg V

Thirteen out of the 76 territorial cooperation programmes (17%) were affected by **fraudulent irregularities**. The overall financial impact of reported fraud over the payments received by these 76 programmes (the FDR[46]) was lower than for other operational programmes. The overall frequency of fraud among the irregularities reported for territorial cooperation in general (the FFL [47]) was also lower than for other operational programmes. However, this frequency of fraud was high when focusing just on trans-national and interregional cooperation. Actually, **this frequency was high for almost all programmes affected by fraud, meaning that, when fraudulent irregularities were detected in relation to an ETC programme, they represented a significant share of all irregularities detected for that programme**.

Sixty-two of the 76 programmes (82%) were affected by **non-fraudulent irregularities**. The overall financial impact of these irregularities (the IDR[48]) was lower than for other operational programmes. It was very low for trans-national and interregional cooperation. On average, ETC programmes were eight times smaller than the other operational programmes, which could lead to higher frequency of irregularities below the reporting threshold (EUR 10 000). Because of their smaller size, these programmes might also be easier to manage and control and so less at risk of unintentional irregularities. **However, for several territorial cooperation programmes, analysis suggested that this could also be due to low performance in detection and reporting of irregularities through the IMS**.

The majority of the irregularities were related to violations of the **public procurement** rules, but they were rarely reported as fraudulent. The few fraudulent irregularities reported in relation to public procurement concerned conflict of interest, artificial splitting, discriminatory selection criteria and modification of the contract elements specified in the tender documents. Most of non-fraudulent irregularities in public procurement concerned the pre-tendering phase, but also the evaluation of tenders and the post-tendering phase were affected.

For fraudulent irregularities, the most frequent type of violation was **conflict of interest**. Both for fraudulent and non-fraudulent irregularities, the second most reported category of violations was that related to the **supporting documents**.

4.4.2. Types of infringement and modus operandi

Table CP9 below provides an overview of the categories of irregularities reported in connection with the cohesion policy during PP 2014-2020. Table CP10 shows the same information in relation to PP 2021-2027.[49] The same irregularity may be associated to several categories of infringement. That is why the row of totals does not result from summing up the figures in the respective columns of Tables CP9 and CP10: it would result in multiple counting of the same notification of irregularity.

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[46] FDR is the ratio between the amounts involved in cases reported as fraudulent during a certain period in relation to one or more operational programmes and the payments received by the same operational programmes during the same period.

[47] FFL 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.

[48] IDR is the ratio between the amounts involved in irregularities not reported as fraudulent during a certain period in relation to one or more operational programmes and the payments received by the same operational programmes during the same period.

[49] For details about the content of the categories of irregularities listed in Tables CP9 and CP10, 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 CP9: Categories of irregularity - Cohesion policy (PP 2014-2020)

Categories of irregularities	Irregularities reported as fraudulent - Financial amounts					Irregularities not reported as fraudulent - Financial amounts		
	N	EUR	EUR/avg	FFL (2) %	FAL (3) %	N	EUR	EUR/avg
Incorrect, missing, false or falsified supporting documents	651	251,543,932	386,396	23	41	2,140	358,050,700	167,313
Infringement of contract provisions/rules	368	126,307,563	343,227	7	13	5,223	852,880,645	163,293
Infringement of public procurement rules	196	187,972,302	959,042	4	12	5,030	1,342,758,821	266,950
Ethics and integrity	136	170,620,529	1,254,563	36	74	244	59,269,198	242,907
Eligibility / Legitimacy of expenditure/measure	43	44,770,273	1,041,169	4	20	1,181	184,594,571	156,304
Infringements concerning the request	130	36,850,319	283,464	34	33	257	76,111,046	296,152
Violations/breaches by the operator	80	23,241,699	290,521	15	18	468	104,224,488	222,702
Incorrect, absent, falsified accounts	73	22,260,801	304,942	8	15	833	126,894,255	152,334
Product, species and/or land	54	12,467,463	230,879	13	19	363	51,495,650	141,861
Multiple financing	16	3,126,543	195,409	29	44	39	3,944,292	101,136
Bankruptcy	18	5,645,280	313,627	11	16	151	29,768,364	197,141
State aid	16	2,554,615	159,663	3	5	489	47,266,143	96,659
Movement	1	4,612	4,612	4	0	22	1,557,878	70,813
Money laundering	1	188,149	188,149	50	27	1	501,483	501,483
Other	198	248,364,999	1,254,369	11	29	1,587	595,964,972	375,529
blank	19	5,597,915	294,627	5	6	369	83,389,162	225,987
Total number of irregularities EU 27 (1)	**1,480**	**861,837,498**	**582,323**	**8**	**20**	**16,180**	**3,423,444,944**	**211,585**

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

(2) FFL (Fraud Fequency level): ratio between the number of fraudulent irregularities and the total number of irregularities (fraudulent and non-fraudulent)

(3) FAL: ratio between the amounts involved in fraudulent irregularities and the total amounts involved in irregularities (fraudulent and non-fraudulent)

Table CP10: Categories of irregularity - Cohesion policy (PP 2021-2027)

Categories of irregularities	Irregularities reported as fraudulent Financial amounts					Irregularities not reported as Financial amounts (EU-share)		
	N	EUR	EUR/avg	FFL (2) %	FAL (3) %	N	EUR	EUR/avg
Incorrect, missing, false or falsified supporting documents	15	5,476,502	365,100	17	45	73	6,763,901	92,656
Infringement of contract provisions/rules	5	148,172	29,634	3	1	139	16,399,406	117,981
Infringement of public procurement rules	19	2,980,202	156,853	18	13	87	20,112,451	231,178
Ethics and integrity	11	10,810,708	982,792	73	99	4	78,649	19,662
Eligibility / Legitimacy of expenditure/measure	2	119,285	59,643	4	3	50	3,819,121	76,382
Infringements concerning the request	4	83,510	20,878	11	2	31	3,724,707	120,152
Violations/breaches by the operator	3	72,035	24,012	15	2	17	4,572,032	268,943
Incorrect, absent, falsified accounts	2	61,354	30,677	8	7	23	817,700	35,552
Product, species and/or land	2	59,997	29,999	29	3	5	2,106,074	421,215
Multiple financing	0	0		0	0	1	81,208	81,208
State aid	1	583,047	583,047	33	94	2	40,487	20,244
Other	8	5,816,417	727,052	53	95	7	301,756	43,108
blank	1	33,347	33,347	100	100	0	0	
Total number of irregularities EU 27 (1)	**56**	**25,084,746**	**447,942**	**13**	**35**	**369**	**47,182,278**	**127,865**

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

(2) FFL (Fraud Fequency level): ratio between the number of fraudulent irregularities and the total number of irregularities (fraudulent and non-fraudulent)

(3) FAL: ratio between the amounts involved in fraudulent irregularities and the total amounts involved in irregularities (fraudulent and non-fraudulent)

With regard to **fraudulent irregularities**, during PP 2014-2020 the most frequent **infringements concerned the supporting documents**. Most of the time, false or falsified documents were used.

Fraudulent infringements of contract provisions/rules ranked second during PP 2014-2020 and often consisted in non-implementation of the funded action. Considering both fraudulent and non-fraudulent irregularities related to PP 2021-2027, the infringement of contract provisions is again the most reported violation (see Table CP10). Most of the time, it was about failure to respect deadlines, but 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.

In relation to PP 2014-2020, despite in **only 4% of the public procurement infringements fraud was suspected**, these cases represent 12% of the financial amounts involved in public procurement infringements (see Table CP9). Analysis based on data until 2024 related to

PP 2014-2020 [50] suggested that, where the suspicion of fraud was specified, the most reported infringements were (i) bid-rigging; (ii) conflict of interests (iii) 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. Fraud detection seems to be improving with the start of reporting related to PP 2021-2027, as in about 18% of the public procurement infringements a suspicion of fraud was reported (see Table CP10). However, this is mainly due to reporting by one Member State. So far, for PP 2021-2027 the most reported fraudulent public procurement infringements were conflict of interest, lack of transparency or equal treatment during the evaluation, bid rigging and illegal prior involvement.

In relation to PP 2014-2020, about four out of ten infringements and seven out of ten Euro concerning ethics and integrity were fraudulent. For reporting related to PP 2021-2027, these values are even higher (see Table CP10). About two third of the fraudulent ethics and integrity infringements related to PP 2014-2020 concerned conflict of interest [51] and less than 20% corruption or bribery. An analysis has been recently carried out of the cases of corruption perpetrated by public officials reported between the years 2007 and 2023 in relation to PP 2007-2013 and PP 2014-2020 (see Box CP1).

Box CP1: 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 from 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**

[50] '*Statistical evaluation of irregularities reported for 2024: own resources, agriculture, cohesion and fisheries policies, pre-accession and direct expenditure*', SWD(2025) 230final, 25/7/2025.

[51] 59 additional fraudulent irregularities concerned conflict of interest in public procurement. They are considered under infringements of public procurement rules.

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.

4.4.3. 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 journalism[52].

The percentage of **fraudulent** irregularities detected following **risk analysis during the past 5 years was still very low with no improvement** from the previous years 2016-2020 (see Table CP11 below). During the past 5 years, **about 12% of the irregularities have been detected following tips from informants**, but there was a decreased from previous 5 years. **Only a few detections followed information published in the media** (1%).

Table CP11 - Reasons for performing the controls that led to detection of irregularities reported as fraudulent (Cohesion policy - EU27) (1)

Reason for performing control	Irregularities reported as fraudulent - Cohesion policy Programming periods 2007-2013, 2014-2020 and 2021-2027					
	2016-2020			2021-2025		
	N.	%	EUR (2)	N.	%	EUR (2)
Risk analysis	18	1.9	7,198,123	16	1.2	2,751,888
Comparison of data	16	1.7	4,576,276	28	2.2	8,677,159
Probability checks	8	0.8	2,984,414	7	0.5	397,913
Statistical analysis				1	0.1	218,482
Tip from informant, whistle-blower etc.	176	18.5	103,727,761	154	12.0	87,991,444
Information published in the media	26	2.7	40,037,297	15	1.2	11,770,184
Total	951		543,647,648	1,287		829,478,313

(1) CF, ERDF, ESF, ESF+

(2) Financial amounts (EU-share) involved in irregularities

On **non-fraudulent** irregularities, there may have been **an improvement in risk analysis**, if the Member States that reported 'comparison of data' meant some form of risk analysis. **Information from civil society continued to provide a negligible contribution to detection** (see Table CP12 below**).**

Table CP12 - Reasons for performing the controls that led to detection of irregularities not reported as fraudulent (Cohesion policy - EU27) (1)

Reason for performing control	Irregularities not reported as fraudulent - Cohesion policy Programming periods 2007-2013, 2014-2020 and 2021-2027					
	2016-2020			2020-2024		
	N.	%	EUR (2)	N.	%	EUR (2)
Risk analysis	400	2.3	61,629,031	477	3.7	60,247,612
Comparison of data	116	0.7	22,122,746	823	6.5	130,590,401
Probability checks	84	0.5	15,555,502	291	2.3	55,131,435
Statistical analysis	16	0.1	3,995,169	17	0.1	1,980,746
Tip from informant, whistle-blower etc.	259	1.5	40,640,941	153	1.2	44,962,126
Information published in the media	68	0.4	65,661,302	43	0.3	11,658,194
Total	17,524		3,962,605,512	12,759		2,807,709,056

(1) CF, ERDF, ESF, ESF+

(2) Financial amounts (EU-share) involved in irregularities

[52] 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.

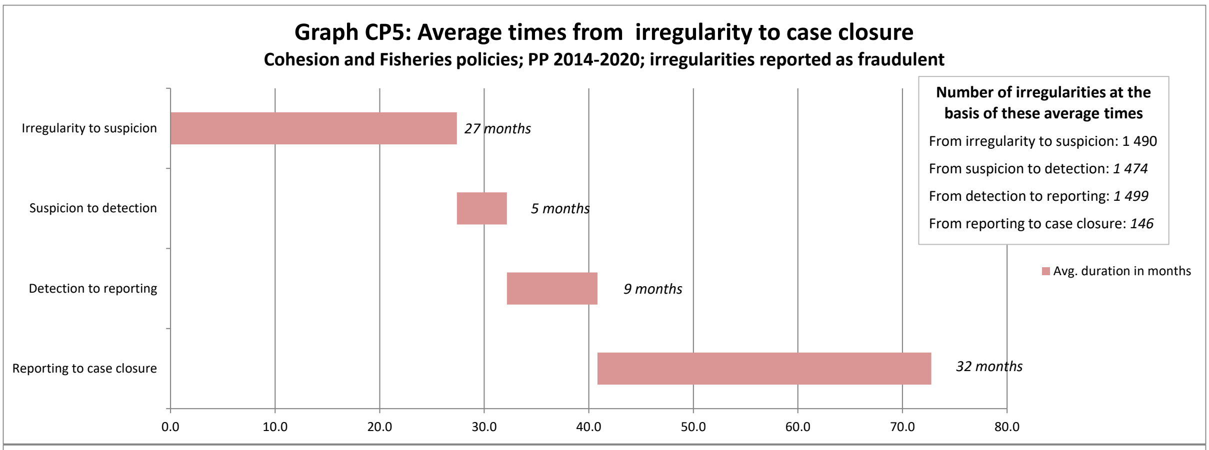
The low share of irregularities detected following risk analysis suggests room for improvement in this domain. It is true that risk analysis might have had a more important role in detecting irregularities before expenditure is introduced in a request for reimbursement to the Commission. These detections, 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**.

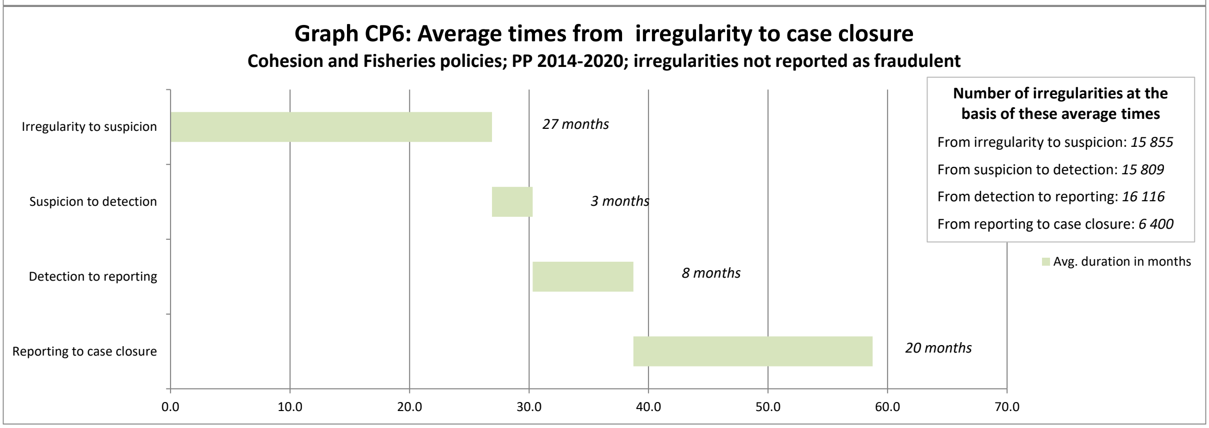
During the programming period 2021-2027, management verifications are risk-based and proportionate to the risks identified. Until PP 2014-2020 included, administrative verifications covered instead 100% of the payment applications for reimbursement by beneficiaries. In this new context, it is even more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

4.4.4. Duration of irregularities

With regard to PP 2014-2020, for fraudulent irregularities, on average**, it took 27 months to suspect** that an irregularity had been or was being perpetrated. Once the suspicion arose, the Member States detected the fraudulent irregularity in 5 months. Then the fraudulent irregularity was reported to the Commission 9 months after detection. **The average time from the reporting to the Commission to the case closure was more than 2 years and a half. For the non-fraudulent irregularities this took 20 months** (see Graphs CP5 and CP6 below). This 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.





4.4.5. Detection and reporting by Member State

Given the multiannual nature of cohesion and fisheries programmes, focus is on the whole programming periods. The fraud detection rate (FDR) and the irregularities detection rate (IDR) compare the results obtained by Member States in the fight against fraud and irregularities with the payments they received.[53]

Tables CP13 and CP14 below show data on fraud detection in the Member States in relation to PP 2014-2020 and PP 2021-2027, respectively. Tables CP15 and CP16 below show the financial amounts involved in the irregularities included in Tables CP13 and CP14.

[53] FDR is the ratio between the amounts involved in cases reported as fraudulent and the payments received by the Member State. The Member States have the obligation to report also irregularities for which payment and inclusion of the expenditure concerned in a statement of expenditure submitted to the European Commission did not occur yet. As a consequence, the FDR covers both the ‘preventive’ and the 'repressive' side of the anti-fraud cycle. IDR is a similar ratio, but based on the amounts involved in cases not reported as fraudulent.

Table CP13: Number of fraudulent irregularities by Member State - Cohesion and Fisheries policies - Programming period 2014-20

Member State	Irregularities reported as fraudulent PP 2014-20				
	CF	ERDF	ESF	EMFF	CF, ERDF, ESF, EMFF
	N	N	N	N	N
AT	0	3	4	0	7
BE	1	7	10	0	18
BG	0	6	22	0	28
CY	0	4	0	0	4
CZ	3	107	149	5	264
DE	0	65	55	0	120
DK	0	4	0	0	4
EE	2	25	2	10	39
ES	0	11	0	0	11
FI	0	0	0	1	1
FR	0	20	4	1	25
GR	3	8	1	0	12
HR	2	15	3	0	20
HU	1	198	14	1	214
IE	0	0	0	0	0
IT	0	18	0	1	19
LT	0	5	7	3	15
LU	0	0	0	0	0
LV	5	53	6	4	68
MT	1	1	0	0	2
NL	0	0	1	0	1
PL	3	67	96	4	170
PT	1	53	44	3	101
RO	28	167	73	24	292
SE	0	1	4	6	11
SI	6	10	6	0	22
SK	14	47	14	0	75
TOTAL EU27	70	895	515	63	1543
UK (1)	0	5	9	1	15

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

Table CP14: Number of fraudulent irregularities by Member State - Cohesion and Fisheries policies - Programming period 2021-27

Member State	Programming period 2021-2027 - Cohesion and Fisheries policies				
	Irregularities reported as fraudulent PP 2021-27				
	CF	ERDF	ESF+	EMFAF	CF, ERDF, ESF, EMFAF
	N	N	N	N	N
BE		1			1
CZ	1		3		4
DE		5	5		10
DK		1			1
EE		5			5
FI		2			2
FR		1			1
HU		2			2
LV			3		3
PT		2			2
RO		23	1		24
SK		1			1
TOTAL EU27	1	43	12	0	56

In relation to PP 2014-2020, the FDR is 0.22% (see Table CP15 below), which is lower than the FDR recorded for the PP 2007-2013 (0.42%).[54] The highest FDRs were recorded by **Romania** (about 1.43%) and **Slovakia** (about 0.78%). Besides these 2 Member States, the FDR exceeded 0.2% only in Austria, Czechia, Hungary, Latvia and Portugal. In the **other Member States, the FDR was still lower, often close to zero** (see Table CP15 below).

Table CP15: Financial amounts (EU-share) involved in fraudulent irregularities and fraud detection rate by Member State - Cohesion and Fisheries policies - Programming period 2014-20

Member State	Financial amounts (EU-share) involved in Irregularities reported as fraudulent PP 2014-2020						
	CF	ERDF	ESF	EMFF	CF, ERDF, ESF, EMFF		
	EUR	EUR	EUR	EUR	EUR	EU payments (1)	FDR %
AT	0	2,953,835	88,432	0	3,042,267	1,256,195,869	0.24
BE	44,302	2,645,873	320,412	0	3,010,586	2,201,514,084	0.14
BG	0	377,410	1,202,400	0	1,579,810	7,851,590,505	0.02
CY	0	414,860	0	0	414,860	884,394,023	0.05
CZ	23,273,327	55,086,087	8,895,080	507,237	87,761,731	22,677,889,855	0.39
DE	0	8,211,406	7,265,031	0	15,476,437	20,653,910,304	0.07
DK	0	245,655	0	0	245,655	832,837,850	0.03
EE	616,103	6,203,180	74,970	493,589	7,387,843	3,799,288,397	0.19
ES	0	2,024,341	0	0	2,024,341	42,716,563,565	0.00
FI	0	0	0	132,888	132,888	1,555,315,766	0.01
FR	0	11,304,602	575,163	56,250	11,936,015	18,081,335,009	0.07
GR	6,117,703	960,069	41,400	0	7,119,171	18,217,220,299	0.04
HR	10,470,966	6,469,895	236,661	0	17,177,522	9,131,616,100	0.19
HU	1,288,808	49,650,854	1,574,345	876,859	53,390,866	22,401,868,380	0.24
IE	0	0	0	0	0	1,173,538,294	0.00
IT	0	5,127,636	0	82,293	5,209,929	46,363,619,109	0.01
LT	0	3,784,500	471,904	98,618	4,355,023	7,029,259,206	0.06
LU	0	0	0	0	0	182,134,134	0.00
LV	1,654,048	23,902,427	545,166	654,879	26,756,519	4,721,225,328	0.57
MT	214,695	60,149	0	0	274,844	844,499,141	0.03
NL	0	0	0	0	0	1,670,720,952	0.00
PL	4,062,402	42,715,171	17,831,778	955,789	65,565,139	78,750,001,135	0.08
PT	192,549	89,670,556	10,035,333	490,574	100,389,012	23,458,738,646	0.43
RO	167,804,558	154,817,074	15,576,734	3,380,997	341,579,363	23,920,112,200	1.43
SE	0	21,659	437,134	875,622	1,334,415	1,985,539,636	0.07
SI	756,731	2,712,553	733,576	0	4,202,859	3,338,781,398	0.13
SK	33,660,122	71,099,277	5,316,601	0	110,076,000	14,099,394,590	0.78
EU27	250,156,313	540,459,068	71,222,117	8,605,596	870,443,094	389,094,368,214	0.22
UK (2)	0	803,074	1,811,028	17,324	2,631,426	10,717,216,336	0.02

(1) Net payments until 2025 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

For PP 2021-2027, the FDR is still just 0.05% (see Table CP16 below). This is very low, even considering that pre-financing is frontloaded. During a comparable period of time after the start of the programming period, during PP 2014-2020, the FDR was about 0.86%. This was heavily influenced by 2 large irregularities. Even without these outliers, the FDR would have been about three times the FDR during PP 2021-2027.

[54] Considering data until 2021 included (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)

Table CP16: Financial amounts (EU-share) involved in fraudulent irregularities and fraud detection rate by Member State - Cohesion and Fisheries policies - Programming period 2021-27

Member State	Programming period 2021-2027 - Cohesion and Fisheries policies						
	Financial amounts (EU-share) involved in Irregularities reported as fraudulent						
	CF	ERDF	ESF+	EMFAF	CF, ERDF, ESF, EMFAF		
	EUR	EUR	EUR	EUR	EUR	EU payments (1)	FDR %
BE	0	16,585	0		16,585	200,197,891	0.01
CZ	201,316	0	94,757		296,073	4,824,483,643	0.01
DE	0	115,497	676,611		792,108	2,087,489,666	0.04
DK	0	33,347	0		33,347	98,820,628	0.03
EE	0	2,989,027	0		2,989,027	580,248,927	0.52
FI	0	46,112	0		46,112	277,258,591	0.02
FR	0	583,047	0		583,047	2,643,934,243	0.02
HU	0	128,363	0		128,363	3,241,463,959	0.00
LV	0	0	65,177		65,177	856,517,863	0.01
PT	0	7,535,680	0		7,535,680	2,752,838,600	0.27
RO	0	12,452,270	54,772		12,507,042	6,487,641,289	0.19
SK	0	92,185	0		92,185	1,544,986,494	0.01
EU27	**201,316**	**23,992,113**	**891,317**	**0**	**25,084,746**	**53,463,984,614**	**0.05**

(1) Net payments until 2025 from CF, ERDF, ESF+, EMFAF. Total includes payments related to cross border cooperation

Tables CP17-20 below show data on irregularity detection in the Member States for PP 2014-2020 and PP 2021-2027. **In relation to PP 2014-2020, the IDR is 0.89%, which is much lower than the IDR recorded for the PP 2007-2013 (2.5%)[55].** This is not surprising, given the striking drop in the number of non-fraudulent irregularities reported by the Member States (see Section 4.2)

[55] Considering data until 2021 included (Section 4.5.4 of '*Statistical evaluation of irregularities reported for 2021: own resources, agriculture, cohesion and fisheries policies, pre-accession and direct expenditure*', SWD(2022)307 final)

Table CP17: Number of irregularities not reported as fraudulent by Member State - Cohesion and Fisheries policies - Programming period 2014-20

Member State	Irregularities not reported as fraudulent PP 2014-20				
	CF	ERDF	ESF	EMFF	CF, ERDF, ESF, EMFF
	N	N	N	N	N
AT	0	125	20	1	146
BE	0	75	39	0	114
BG	71	410	66	43	590
CY	10	6	6	3	25
CZ	229	1,047	277	20	1,573
DE	0	510	202	10	722
DK	0	9	8	21	38
EE	172	377	29	7	585
ES	0	1,031	192	46	1,269
FI	0	45	16	8	69
FR	0	370	132	30	532
GR	41	441	206	8	696
HR	23	82	136	26	267
HU	46	878	297	15	1,236
IE	0	19	47	0	66
IT	0	666	160	2	828
LT	110	468	33	5	616
LU	0	1	0	0	1
LV	20	101	17	10	148
MT	2	17	7	4	30
NL	1	77	4	3	85
PL	185	2,661	1,221	22	4,089
PT	44	241	124	79	488
RO	169	745	554	73	1,541
SE	0	41	32	47	120
SI	7	48	19	0	74
SK	136	474	105	7	722
TOTAL EU27	**1,266**	**10,965**	**3,949**	**490**	**16,670**
UK (1)	0	918	687	30	1,635

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

Table CP18: Number of irregularities not reported as fraudulent by Member State - Cohesion and Fisheries policies - Programming period 2021-27

Member State	Programming period 2021-2027 - Cohesion and Fisheries policies				
	Irregularities not reported as fraudulent PP 2021-27				
	CF	ERDF	ESF+	EMFAF	CF, ERDF, ESF+, EMFAF
	N	N	N	N	N
BG	0	2	4	0	6
CZ	14	22	10	0	46
DE	0	3	6	0	9
EE	3	11	5	0	19
FI	0	0	0	1	1
GR	0	5	0	0	5
HR	0	0	1	0	1
HU	1	145	2	0	148
IE	0	0	4	0	4
IT	0	4	0	0	4
LV	1	0	0	0	1
MT	1	0	0	0	1
PL	0	44	28	0	72
PT	0	0	1	0	1
RO	0	26	6	0	32
SE	0	3	1	0	4
SI	0	1	0	0	1
SK	2	9	4	0	15
TOTAL EU27	**22**	**275**	**72**	**1**	**370**

For PP 2014-2020, Slovakia recorded the highest IDR, at 3.72%. **In line with the general significant decrease in non-fraudulent irregularities reported**, the IDR is above 1% only in Austria, Bulgaria, Estonia, Greece and Romania. **In many Member States, IDR is below 0.5%** (see Table CP19 below).

Table CP19: Financial amounts (EU-share) involved in irregularities not reported as fraudulent and irregularity detection rate by Member State - Cohesion and Fisheries policies - Programming period 2014-20

Member State	Irregularities not reported as fraudulent PP 2014-20						
	CF	ERDF	ESF	EMFF	CF, ERDF, ESF, EMFF		
	EUR	EUR	EUR	EUR	EUR	EU payments (1)	IDR %
AT	0	12,959,841	885,743	81,943	13,927,527	1,256,195,869	1.11
BE	0	4,223,153	3,472,292	0	7,695,445	2,201,514,084	0.35
BG	66,996,695	59,501,066	4,097,042	3,249,188	133,843,991	7,851,590,505	1.70
CY	4,150,336	407,308	351,439	243,857	5,152,940	884,394,023	0.58
CZ	55,186,621	123,055,808	20,769,659	1,295,978	200,308,066	22,677,889,855	0.88
DE	0	66,571,163	14,284,953	1,676,115	82,532,231	20,653,910,304	0.40
DK	0	407,464	615,060	933,450	1,955,974	832,837,850	0.23
EE	23,080,415	26,898,109	2,852,566	268,831	53,099,921	3,799,288,397	1.40
ES	0	241,461,607	50,894,152	3,432,569	295,788,328	42,716,563,565	0.69
FI	0	2,794,914	344,685	310,026	3,449,625	1,555,315,766	0.22
FR	0	49,463,549	11,137,833	3,413,312	64,014,694	18,081,335,009	0.35
GR	43,723,659	137,032,313	165,544,858	567,696	346,868,526	18,217,220,299	1.90
HR	9,234,625	16,901,034	24,029,691	2,321,226	52,486,576	9,131,616,100	0.57
HU	18,203,122	130,011,974	35,962,523	3,040,989	187,218,608	22,401,868,380	0.84
IE	0	549,853	6,381,221	0	6,931,074	1,173,538,294	0.59
IT	0	132,131,038	19,379,696	49,220	151,559,954	46,363,619,109	0.33
LT	14,865,238	48,347,086	2,195,471	93,614	65,501,409	7,029,259,206	0.93
LU	0	14,259	0	0	14,259	182,134,134	0.01
LV	7,051,764	21,359,428	822,671	766,664	30,000,527	4,721,225,328	0.64
MT	913,518	1,462,529	616,772	96,710	3,089,529	844,499,141	0.37
NL	42,275	4,831,393	199,164	40,426	5,113,258	1,670,720,952	0.31
PL	34,842,724	536,176,846	112,845,699	2,710,182	686,575,451	78,750,001,135	0.87
PT	5,929,683	28,228,684	7,493,558	5,903,548	47,555,473	23,458,738,646	0.20
RO	169,985,927	262,996,340	40,632,032	8,243,616	481,857,915	23,920,112,200	2.01
SE	0	1,499,039	1,321,315	4,324,452	7,144,806	1,985,539,636	0.36
SI	1,954,807	6,521,539	1,251,627	0	9,727,973	3,338,781,398	0.29
SK	237,046,556	254,564,224	31,483,697	1,141,465	524,235,942	14,099,394,590	3.72
TOTAL EU27	693,207,965	2,170,371,561	559,865,419	44,205,077	3,467,650,022	389,094,368,214	0.89
UK (2)	0	72,769,427	31,134,941	3,088,969	106,993,337	10,717,216,336	1.00

(1) Net payments until 2025 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

For PP 2021-2027, the IDR is still just 0.09%. This is very low, even considering that pre-financing is frontloaded. During a comparable period of time after the start of the programming period, during PP 2014-2020, the IDR was about 0.34%.

Table CP20: Financial amounts (EU-share) involved in irregularities not reported as fraudulent and irregularity detection rate by Member State - Cohesion and Fisheries policies - Programming period 2021-27

Member State	Programming period 2021-2027 - Cohesion and Fisheries policies						
	Irregularities not reported as fraudulent PP 2021-27						
	CF	ERDF	ESF+	EMFAF	CF, ERDF, ESF, EMFAF		
	EUR	EUR	EUR	EUR	EUR	EU payments (1)	IDR %
BG	0	25,930	0	144,629	170,559	1,186,125,903	0.01
CZ	941,699	830,127	0	508,054	2,279,880	4,824,483,643	0.05
DE	0	217,803	0	190,456	408,259	2,087,489,666	0.02
EE	89,276	246,875	0	114,380	450,531	580,248,927	0.08
FI	0	0	12,476	0	12,476	277,258,591	0.00
GR	0	1,946,963	0	0	1,946,963	3,809,621,467	0.05
HR	0	0	0	23,265	23,265	989,877,535	0.00
HU	951,191	12,666,396	0	1,258,509	14,876,096	3,241,463,959	0.46
IE	0	0	0	159,536	159,536	142,979,328	0.11
IT	0	150,417	0	0	150,417	4,937,849,902	0.00
LV	32,874	0	0	0	32,874	856,517,863	0.00
MT	23,274	0	0	0	23,274	84,994,086	0.03
PL	0	10,127,544	0	1,684,375	11,811,919	10,372,289,099	0.11
PT	0	0	0	48,069	48,069	2,752,838,600	0.00
RO	0	6,793,111	0	243,500	7,036,611	6,487,641,289	0.11
SE	0	60,885	0	24,360	85,245	341,546,043	0.02
SI	0	19,872	0	0	19,872	300,449,092	0.01
SK	2,123,085	5,211,598	0	324,225	7,658,908	1,544,986,494	0.50
TOTAL EU27	4,161,399	38,297,521	12,476	4,723,358	47,194,754	53,463,984,614	0.09

(1) Net payments until 2025 from CF, ERDF, ESF+, EMFAF. Total includes payments related to cross border cooperation

Past analysis based on PP 2007-2013 suggested that **the concentration of detections is not fully explained by the concentration of payments** [56]. There was little correlation between the amounts paid and the number of detections. This analysis was quite solid, as it was based on operational programmes closed several years before. This finding seems to be confirmed by the differences in fraud detection related to PP 2014-2020 (see above, Tables CP13, CP15, CP17, CP19). The outcome of that analysis based on PP 2007-2013 could be due to many different factors, including different underlying levels of irregularities and fraud, differences in the quality of prevention or detection work, different approaches to criminal investigation and prosecution to protect the EU budget or to the classification of irregularities as suspected fraud in IMS.

4.4.6. 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 years 2014-2025.[57] The irregularities that have been cancelled are excluded from this analysis, because once an irregularity is cancelled the information needed for the analysis is not present in IMS anymore. **This implies an underestimation of dismissals**.

As shown in Graph CP7 below, for about 17% of the irregularities with a suspicion of fraud, the suspicion was then confirmed as established fraud. The best results in terms of established fraud are around 20%, with a peak at 33% in 2019. This is no clear pattern across time, because these best results are not all related to earlier years. The worst years include also 2015, 2017 and 2018.

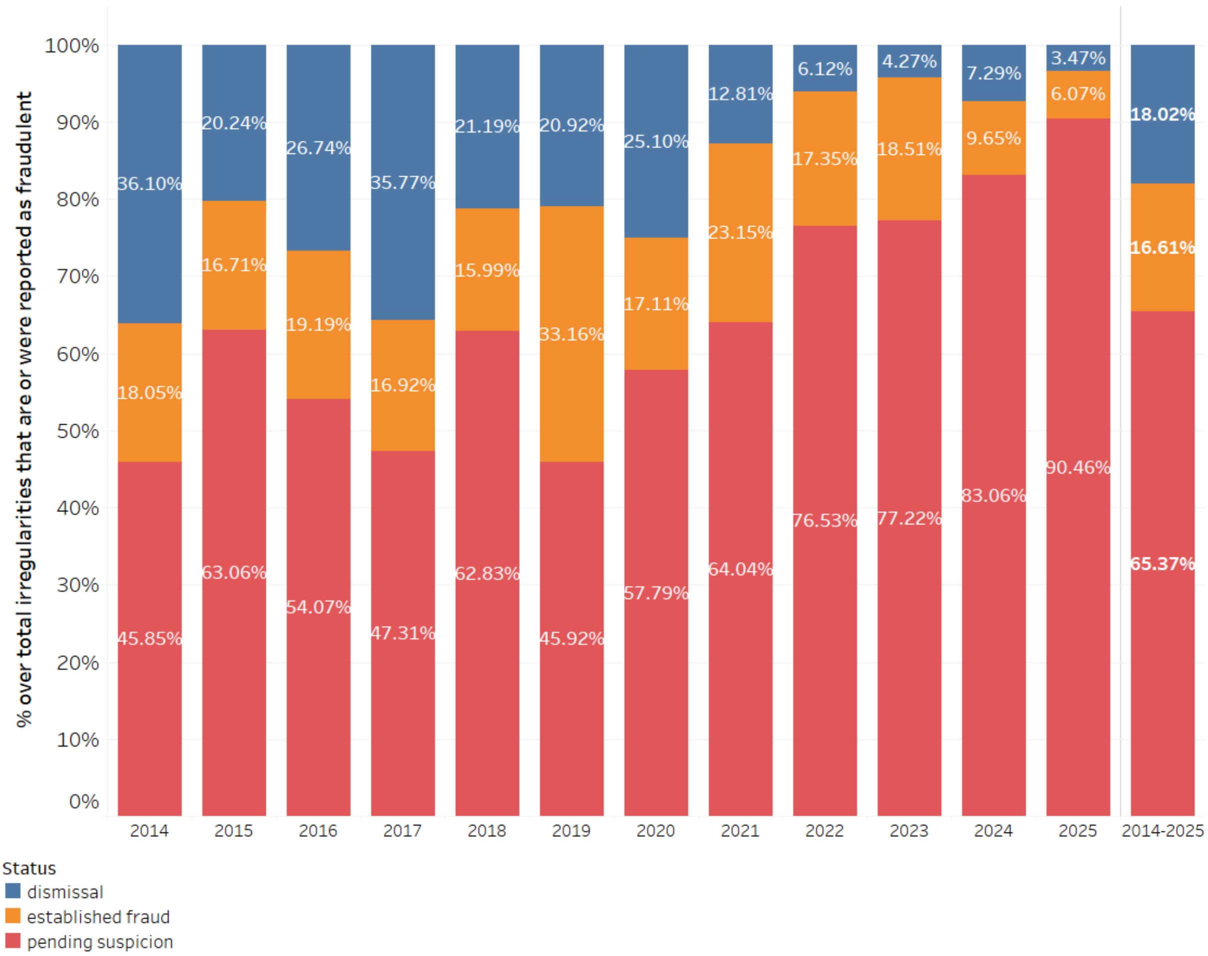
For 18% of the irregularities with a suspicion of fraud, the suspicion was then dismissed (see Graph CP7 below)**.** The dismissal ratio was higher during 2014-2020 than during the following years, in line with expectations.

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 CP7 below).

[56] Section 4.4.2 of '*Statistical evaluation of irregularities reported for 2018: own resources, agriculture, cohesion and fisheries policies, pre-accession and direct expenditure*', SWD(2019)365 final

[57] 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 8/3/2026 (date of the download of IMS data for this analysis) are considered.

Graph CP7: 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 CP21 below). Focusing on this period means focusing on irregularities that have been reported between 7 and 12 years ago.

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 national authorities, while criminal proceedings were not started, were prevented by the statute of limitations or did not lead to enough evidence about fraud.

Table CP21: Cohesion and Fisheries policies Follow-up to suspected fraud by Member State - Irregularities initially reported during 2014-2018 (1)						
Member State	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
AT	1	33%	0	0%	2	67%
BE	0	0%	0	0%	6	100%
BG	6	50%	2	17%	4	33%
CY	0	0%	1	20%	4	80%
CZ	42	27%	80	51%	34	22%
DE	63	35%	39	22%	77	43%
DK	2	33%	1	17%	3	50%
EE	0	0%	10	45%	12	55%
ES	25	18%	0	0%	112	82%
FI	1	25%	0	0%	3	75%
FR	0	0%	0	0%	12	100%
GR	7	12%	1	2%	49	86%
HR	0	0%	2	50%	2	50%
HU	51	38%	5	4%	77	58%
IE	0	NA	0	NA	0	NA
IT	18	31%	5	8%	36	61%
LT	1	13%	5	63%	2	25%
LU	0	NA	0	NA	0	NA
LV	9	24%	13	34%	16	42%
MT	0	0%	0	0%	2	100%
NL	5	31%	7	44%	4	25%
PL	97	31%	60	19%	159	50%
PT	0	0%	0	0%	49	100%
RO	73	37%	8	4%	118	59%
SE	1	20%	0	0%	4	80%
SI	7	41%	2	12%	8	47%
SK	19	15%	33	25%	78	60%
EU-27	428	27%	274	17%	873	55%

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

4.5. Recovery and Sanctions

4.5.1. Recovery

Data from IMS can be used to measure certain aspects of recovery. For each irregularity, the Member States are requested to report the financial amounts involved and then split them in amounts prevented and amounts already paid out. The latter are considered financial amounts to be recovered. Then, the Member States can follow up the amounts to be recovered and specify: (i) the amounts that do not have to be recovered due, for instance, to a deduction during interim or final payment or a write off; (ii) the amounts that have been recovered; (iii) the amounts that still need to be recovered (outstanding debt).

The following analysis is based on the above mentioned information and focuses on the irregularities that have been initially reported during 2015-2025 and are now closed, because for them the recovery process should have been finalised. In relation to the cohesion and fisheries policies at EU 27 level, for 25 156 closed irregularities (accounting for about EUR 4.5 billion), there were amounts to recover.[58]

[58] There were amounts to recover (IMS field 9.3) for 27 822 closed irregularities (accounting for about EUR 5 billion to recover). However, for 2 666 of these irregularities (about 10%, accounting for about EUR 570 million), the Member States have not reported any follow-up, so they have been excluded from this analysis. However, they are considered in the total number of cases with amounts to be recovered (see below). These 2 666 irregularities were fraudulent (55) and non-fraudulent (2 611). About 75% and 16% of the excluded irregularities have been reported by 2 Member States. About 81% concerned decertified expenditure. With specific reference to the excluded fraudulent irregularities, about 87% are reported as established fraud.

The analysis covers 430 fraudulent irregularities (accounting for about EUR 169 million to be recovered). [59] As shown in Graph NR8a, in relation to cohesion and fisheries for the years 2015-2025, **closed irregularities considered in this analysis are a small percentage (19%) of total fraudulent irregularities** (open and closed) with amounts to be recovered[60]. As mentioned, closing a fraudulent irregularity takes time (see Section 4.4.4). However, there is no clear pattern with significantly higher percentages of closed irregularities for earlier years (see Graph CP8a). **About 69% of the amounts to recover have been deducted or written off, 27% have been actually recovered and 4% are not recovered.** As shown in Graph CP8c, there were years where most of the amounts were deducted or written off, such as 2015, 2016, 2021 and 2024, and years where most of the amounts have been actually recovered, such as 2019, 2020, 2023 and 2025. In 2020 and 2022, percentages of the amounts not recovered were higher, around 30%. This is mostly due to 2 irregularities accounting together for more that 95% of the EUR 5 million not recovered in 2020 and 2022.

In relation to fraudulent irregularities, nearly all the amounts deducted or written off are related to irregularities where this was the only form of recovery, with nearly all amounts fully charged to national budget[61]. **The fraudulent irregularities with actual recovery and no amounts deducted or written off were smaller**[62] **and for them 87% of the amounts were actually recovered**. Fraudulent irregularities with both amounts deducted or written off and amounts actually recovered or fraudulent irregularities with neither of them were rare.

The analysis covers 24 726 non-fraudulent irregularities (accounting for about EUR 4.3 billion to recover).[63] As shown in Graph NR9a below, in relation to cohesion and fisheries for the years 2015-2025, **closed irregularities considered in this analysis are 62% of total non-fraudulent irregularities** (open and closed) with amounts to be recovered[64]. **More than 70% of the amounts to recover have been actually recovered, 28% have been deducted or written off and 1% are not recovered.** As shown in Graph CP9c, for most of the years, about 75% of the amounts to recover have been actually recovered. In 2018, the percentage of amounts deducted or written off was particularly high, at 53%.

Nearly all the amounts actually recovered are related to non-fraudulent irregularities where there are no amounts deducted or written off. For these irregularities, the average amount to recover is about EUR 172 000. **Most of the amounts deducted or written off are related to irregularities where this was the only form of recovery, with most of the**

[59] About 40% of them have been reported in 2015. The majority of these fraudulent irregularities reported in 2015 were from Spain and related to PP 2007-2013.

[60] As mentioned, closed cases considered in the analysis does not include irregularities with amounts to recover, but for which the Member States have not provided any information about the recovery. However, these irregularities are included in the total. The percentage would be 16%, considering in the total also the irregularities without amounts to be recovered.

[61] Based on the value of the IMS field ‘Financial status’.

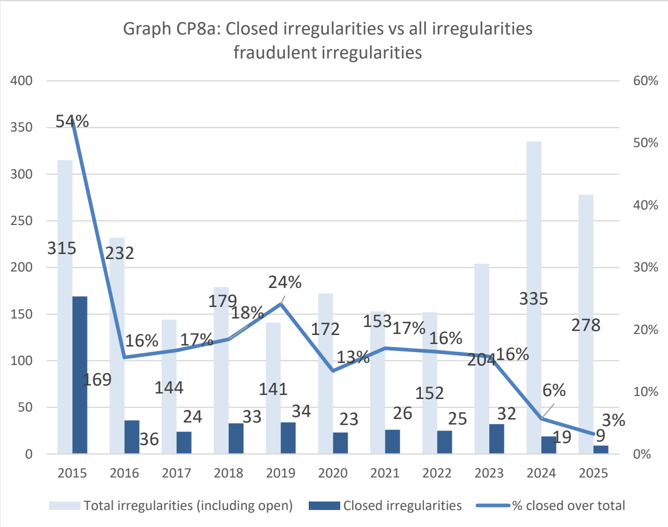
[62] The average amounts to recover for these fraudulent irregularities (about EUR 184 000) is much lower than the average related to the above mentioned fraudulent irregularities with just amounts deducted or written off (EUR 820 000).

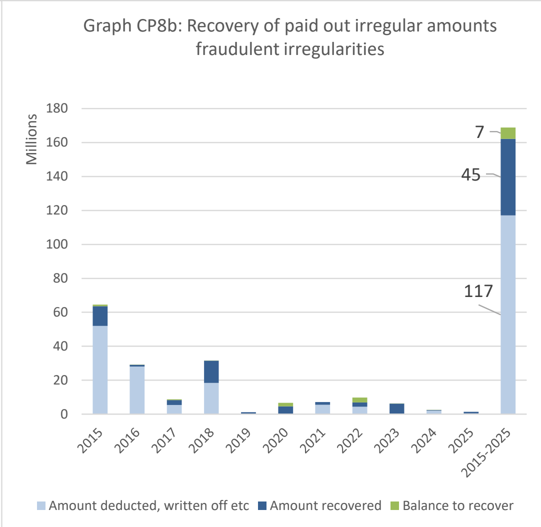
[63] About 31% of them have been reported in 2015. The majority of these fraudulent irregularities reported in 2015 are related to PP 2007-2013 and are due to Spain that at that time cleared a significant reporting backlog.

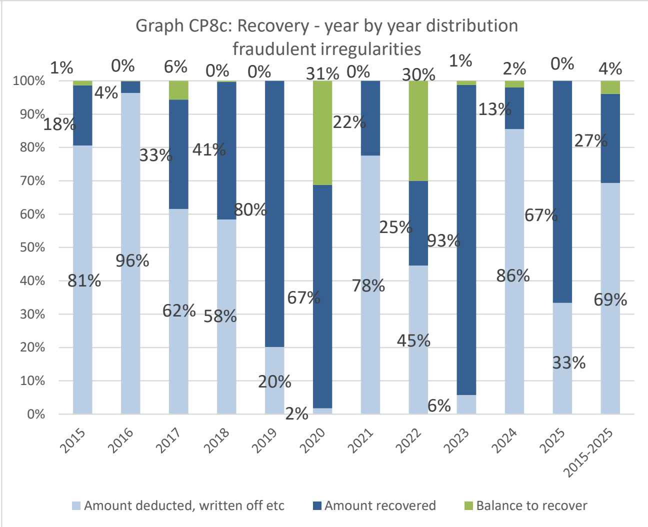
[64] As mentioned, closed cases considered in the analysis does not include irregularities with amounts to recover, but for which the Member States have not provided any information about the recovery. However, these irregularities are included in the total and they are about 7% of it. The percentage of closed irregularities considered in this analysis would be 60%, considering in the total also the irregularities without amounts to be recovered.

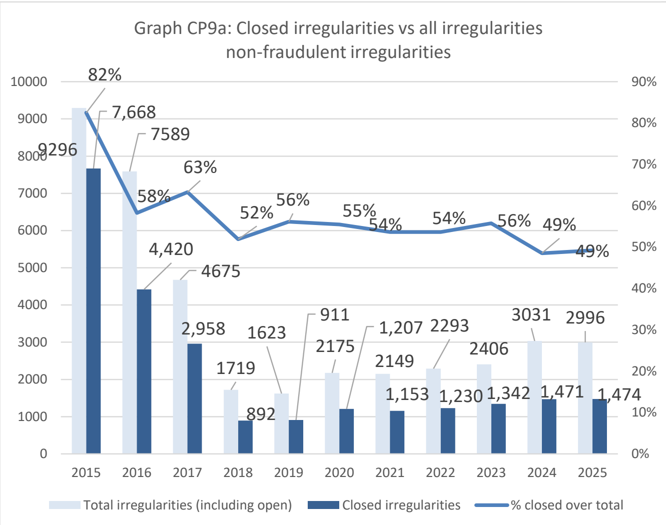
expenditure fully charged to national budget[65]. For these irregularities, the average amount to recover is about EUR 178 000. Non-fraudulent irregularities with both amounts deducted or written off and amounts actually recovered or non-fraudulent irregularities with neither of them were rare.

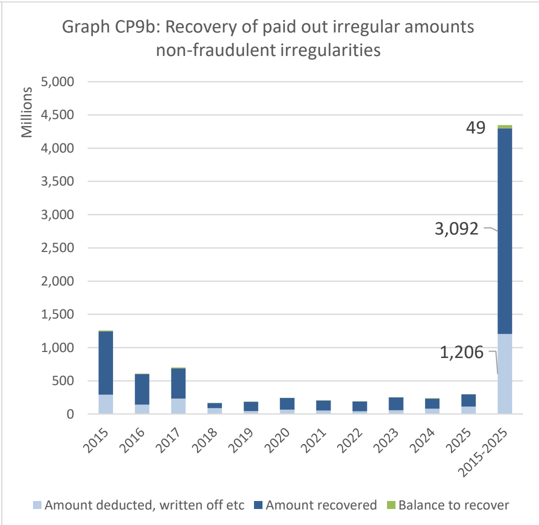
[65] Based on the value of the IMS field 'Financial status'.

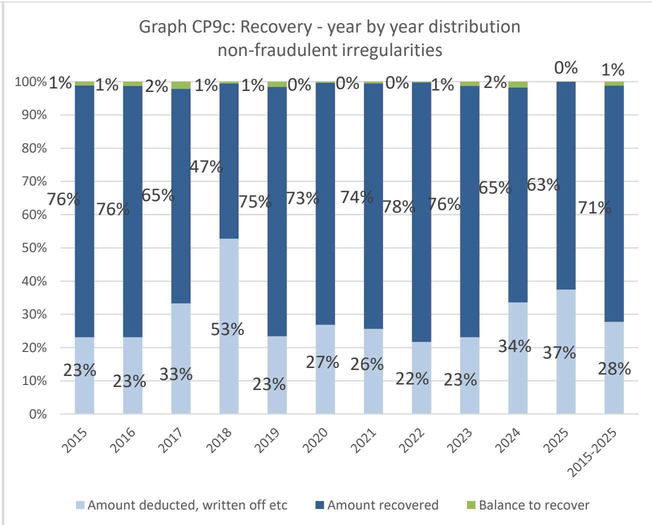

Graph CP8a: Closed irregularities vs all irregularities
fraudulent irregularities
Total irregularities (including open)
Closed irregularities
% closed over total


Graph CP8b: Recovery of paid out irregular amounts
fraudulent irregularities
Millions
Amount deducted, written off etc
Amount recovered
Balance to recover


Graph CP8c: Recovery - year by year distribution
fraudulent irregularities
Amount deducted, written off etc
Amount recovered
Balance to recover


Graph CP9a: Closed irregularities vs all irregularities
non-fraudulent irregularities
Total irregularities (including open)
Closed irregularities
% closed over total


Graph CP9b: Recovery of paid out irregular amounts
non-fraudulent irregularities
Millions
Amount deducted, written off etc
Amount recovered
Balance to recover


Graph CP9c: Recovery - year by year distribution
non-fraudulent irregularities
Amount deducted, written off etc
Amount recovered
Balance to recover

4.5.2. Sanctions

For each irregularity, the Member States must specify whether sanctions have actually been imposed. **Sanctions have been imposed for 291 out of the 556 fraudulent irregularities reported during 2015-2025 that are now closed (about 52%).** As shown in Table CP22 below, in about 9% of cases, these sactions were just administrative, which is not expected for fraudulent irregularities. **Sanctions have been applied to 896 out of 28 094 closed non-fraudulent irregularities (about 3%).**[66]

Table CP22: Cohesion and Fisheries policies (1) Irregularities reported during 2015-2025 and closed					
Fraudulent			Non-fraudulent		
Type of sanction applied	N. irregularities	%	Type of sanction applied	N. irregularities	%
admin	26	9%	admin	878	98%
admin and penal	16	5%	admin and penal	1	0%
penal	249	86%	penal	17	2%
Grand Total	291		Grand Total	896	

(1) CF, ERDF, ESF, ESF+, EFF, EMFF, EMFAF, FIFG, GUID

Table CP23 below shows the specific type of sanction that has been imposed, separately for fraudulent and non-fraudulent irregularities. Each specific type can be administrative or penal, with the exception of imprisonment, which can be only penal. For each irregularity, more than one specific type of sanction may have been imposed.

Table CP23: Cohesion and Fisheries policies (1) Irregularities reported during 2015-2025 and closed						
	Fraudulent			Non-fraudulent		
Type of sanction	Administrative sanction	Penal sanction	Both administrative and penal	Administrative sanction	Penal sanction	Both administrative and penal
National fine - proportional	9	67	1	323	2	
National fine - non-proportional	1	18		10	1	
National fine - flat rate	1	23		41		
National subsidies - loss of subsidies	4			67	1	
National subsidies - exclusion from future subsidies	11	8		55		
Limitation of access to public procurement						
EU-fine - proportional	1	4		21		
EU-fine - non-proportional		6				
EU-fine - flat rate				1		
EU-subsidies - loss of subsidies	4	6		204		
EU-subsidies - exclusion from future subsidies	11	17		137		
Imprisonment		8				
Imprisonment under 1 year		33				
Imprisonment between 1 year and 4 years		70			1	
Imprisonment over 4 years		14				
Other	7	94		58	13	

More than one type of sanction is possible for one irregularity

(1) CF, ERDF, ESF, ESF+, EFF, EMFF, EMFAF, FIFG, GUID

The combination of different categories of sanctions was not frequent. Imprisonment was rarely accompanied with other penalties to protect the EU financial interests, such as exclusion from future subsidies. For the purpose of this analysis, the specific types of sanction listed in Table CP23 above have been grouped as the categories fines, imprisonment, exclusion from future subsidies, limitation in access to public procurement, loss of subsidies and other. Table CP24 below shows how these categories were combined in the same irregularities. For 46 and 19 of the 291 fraudulent irregularities where sanctions were applied,

[66] There were 2 additional fraudulent and 697 additional non-fraudulent irregularities were the IMS field about sanctions imposed was fill in. However, for these irregularities, the IMS field 'Procedure to impose penalties' was filled in with 'Decision: no sanction' or the IMS 'Status of the procedure' was 'abandoned'. Because of these inconsistencies, these irregularities have been excluded from the analysis. In particular, one Member State reported sanctions for 666 non-fraudulent irregularities where the IMS field 'Procedure to impose penalties' was filled in with 'Decision: no sanction'. For all of these 666 irregularities, there are just proportional national fines mentioned, which are then not included in the analysis. For 570 of these 666 irregularities, there is no information about type and status of procedure.

imprisonment was imposed together with, respectively, a fine or exclusion from future subsidies. In 16 fraudulent irregularities, fines and exclusion from future subsidies were combined. **For non-fraudulent irregularities different categories of sanctions were basically never combined**.

Table CP24 Cohesion and Fisheries policies [1] Fraudulent Irregularities reported during 2015-2025 and closed						
Category of sanction	Prop., non-prop., flat fine	Imprisonment	Exclusion from future subsidies	Limitation access to public procurement	Loss of subsidies	Other
Prop., non-prop., flat fine						
Imprisonment	46					
Exclusion from future subsidies	16	19				
Limitation access to public procurement	0	0	0			
Loss of subsidies	7	6	0	0		
Other	10	14	14	0	2	

(1) CF, ERDF, ESF, ESF+, EFF, EMFF, EMFAF, FIFG, GUID

For fraudulent irregularities, penal and administrative penalties were rarely combined. Table CP25 below explores the interplay between penal sanctions and administrative sanctions. Most of the time, for the very few cases where administrative sanctions were added to the penal sanctions, it was (i) a combination of imprisonment with administrative exclusion from future subsidies or (ii) a combination of penal fines with administrative exclusion from future subsidies.

Table CP25: Cohesion and Fisheries policies [1] fraudulent Irregularities reported during 2015-2025 and closed Interplay penal - administrative penalties					
	Administrative Sanctions				
Penal Sanctions	Prop., non-prop., flat fine	Exclusion from future subsidies	Limitation access to public procurement	Loss of subsidies	Other
Prop., non-prop., flat fine	2	7	0	2	0
Imprisonment	4	7	0	1	0
Exclusion from future subsidies	0	0	0	0	0
Limitation access to public procurement	0	0	0	0	0
Loss of subsidies	0	0	0	0	0
Other	1	0	0	1	0

(1) CF, ERDF, ESF, ESF+, EFF, EMFF, EMFAF, FIFG, GUID

4.6. Other internal policies

Other funds are used under shared management to finance other internal policies. Tables CP26 and CP27 show the number of and financial amounts involved in fraudulent and non-fraudulent irregularities concerning AMIF, FEAD, EGF, JTF, ISF, BMVI and YEI.

Table CP26: Number of irregularities and financial amounts (EU-share) reported as fraudulent by the Member States - AMIF, FEAD, EGF, JTF, ISF, BMVI and YEI

FUND	REPORTING YEAR													
	2016-2020		2021		2022		2023		2024		2025		2021-2025	
	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR
AMIF	1	42,455	0	0	2	120,149	0	0	1	98,086	4	326,004	7	544,239
FEAD	8	7,915,225	0	0	0	0	3	15,808	0	0	0	0	3	15,808
ISF	0	0	0	0	0	0	0	0	1	73,521	0	0	1	73,521
JTF	0	0	0	0	0	0	0	0	0	0	4	0	4	0
YEI	5	116,329			0	0	14	22,822	0	0	0	0	14	22,822
TOTAL EU27	**14**	**8,074,009**	**0**	**0**	**2**	**120,149**	**17**	**38,630**	**2**	**171,607**	**8**	**326,004**	**29**	**656,390**

Most of the fraudulent irregularities reported during the years 2021-2025 concerned PP 2014-2020, but during 2025 the first irregularities concerning PP 2021-2027 have been reported (7 fraudulent irregularities, related to AMIF and JTF) (see Table CP26 above). During 2023, an outstanding number of YEI irregularities with small but interlinked financial amounts involved were reported by Czechia as fraudulent. In relation to FEAD, financial amounts involved in fraudulent irregularities before the year 2021 tend to be high and represented nearly 98% of the total financial amounts involved in fraud under these internal policies. This pattern is not replicating during the years 2021-2025, when the financial amounts involved in the FEAD fraudulent irregularities are small. During the years 2021-2025, more than 80% of the financial amounts are involved in AMIF cases.

Table CP27: Number of irregularities and financial amounts (EU-share) not reported as fraudulent by the Member States - AMIF, FEAD, EGF, ISF and YEI

FUND	REPORTING YEAR													
	2016-2020		2021		2022		2023		2024		2025		2021-2025	
	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR
AMIF	74	3,312,640	5	114,258	13	357,375	2	51,549	18	608,873	8	191,917	46	1,323,972
FEAD	36	4,217,837	26	1,927,324	19	3,201,108	14	7,553,814	8	711,562	4	2,389,655	71	15,783,463
EGF	1	47,124	0	0	0	0	0	0	0	0	0	0	0	0
JTF	0	0	0	0	0	0	0	0	2	67,124	24	836,035	26	903,159
ISF	8	902,012	8	462,535	2	88,377	2	100,210	6	402,627	3	4,388,047	21	5,441,796
BMVI	0	0	0	0	0	0	0	0	1	39,728	2	60,097	3	99,825
YEI	26	7,368,876	7	1,748,415	1	19,899	18	14,833,165	5	1,873,084	11	1,895,447	42	20,370,010
TOTAL EU27	**145**	**15,848,489**	**46**	**4,252,532**	**35**	**3,666,759**	**36**	**22,538,738**	**40**	**3,702,998**	**52**	**9,761,198**	**209**	**43,922,225**
UK (1)					3	62,060	4	181,222	3	175,285			3	62,060

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

The reporting of non-fraudulent irregularities related to PP 2021-2027 started in 2024 and accelerated in 2025, especially for JTF (see Table CP27 above)**.** During the years 2021-2025, non-fraudulent irregularities related to FEAD were the most frequent and accounted for most of the financial amounts involved in fraud. This is different from previous years, when the highest number of non-fraudulent irregularities concerned AMIF. AMIF still ranks second in terms of number of non-fraudulent irregularities during the years 2021-2025. During this period, the highest financial amounts are involved in non-fraudulent irregularities related to YEI, also because of an irregularity accounting for about EUR 8 million.

5. NEIGHBOURHOOD POLICY

5.1. Introduction

This section presents a statistical evaluation of irregularities and fraud reported by the beneficiary countries during 2025 with reference to the **pre-accession policy**, the **cross-border cooperation under the European Neighbourhood Instrument (CBC-ENI)** and the **Ukraine Facility**.[67] It places these detections in the context of past years and relevant multiannual financial frameworks.

The beneficiary countries must report fraudulent and non-fraudulent irregularities to the Commission through the **Irregularity Management System (IMS)**[68]. When reference is made to fraud or fraudulent, this includes both suspected and established fraud.[69] 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 section, when reference is made to the financial amounts involved in irregularities, it is always the EU-share of these financial amounts. [70]

5.1.1. Instruments for Pre-accession Assistance

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 multiannual financial framework period 2014-2020, IPA II was allocated EUR 12.8 billion. For the following period 2021-2027, the IPA III budgetary envelope is EUR 14.2 billion. The current beneficiaries are: Albania, Bosnia and Herzegovina, Kosovo[71], Montenegro, North Macedonia, Serbia, and Türkiye. Assistance is also provided through multi-country/regional programmes.[72]

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[67] Reporting in relation to the Reform and Growth Facility and the Moldova Facility has not started yet (see below).

[68] Mandatory reporting covers pre-accession assistance, CBC-ENI, the Reform and Growth Facility, the Moldova Facility and the Ukraine Facility. In relation to pre-accession assistance and CBC-ENI, Bosnia Herzegovina and Kosovo are not using IMS. In relation to the three facilities, preparations for reporting have only been completed by Ukraine that is successfully using the system since September 2025.

[69] *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. Then 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. If following a criminal proceeding a guilty verdict is issued and is not appealed against, the case can be considered *established fraud* (IRQ5 in IMS). If following an administrative proceeding, the deciding body establishes the intentionality of the irregular conduct, this can also be considered *established fraud* (IRQ4 in IMS).

[70] Data for this analysis have been download from IMS on 8/3/2026.

[71] 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.

[72] https://ec.europa.eu/neighbourhood-enlargement/instruments/overview_en

IPA II (2014-2020) built on the results achieved under IPA I (2007-2013) and set a new framework for providing pre-accession assistance. The primary innovation of IPA II was its strategic focus on specific objectives.[73] The IPA II Regulation limits financial assistance to five policy areas: (i) reforms in preparation for EU membership and related **institution- and capacity-building**; (ii) **socio-economic and regional development**; (iii) employment, social policies, education, promotion of gender equality, and **human resources development**; (iv) **agriculture and rural development**; and (v) **regional and territorial cooperation**.[74]

The general objective of the **IPA III** instrument (2021-2027) 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 Framework [75] represents the overarching European Commission's strategic document for the use of EU funds assisting the IPA III beneficiaries. This document identifies five thematic windows, which mirror the clusters of negotiating chapters as per the revised enlargement methodology:[76]

- *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**.

5.1.2. Cross-border cooperation under European Neighbourhood Instrument

For the multiannual financial framework period 2014-2020, the **European Neighbourhood Instrument (ENI)** was established through Regulation 232/2014 of 11 March 2021, with a view to advancing further towards an area of shared prosperity and good neighbourliness involving the Union and a number of countries and territories.[77]

Funding for **cross-border cooperation** under ENI (**CBC-ENI**) follows five main priorities: (i) **CBC-ENI-A**: to promote economic and social development in regions on both sides of common borders; (ii) **CBC-ENI-B**: to address common challenges in environment, public health, safety and security; (iii) **CBC-ENI-C**: for promotion of better conditions and modalities for ensuring the mobility of persons, goods and capital; **CBC-ENI-D**: cross-cutting areas; **CBC-ENI-E**: other.

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[73] 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.

[74] 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)

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

[76] https://ec.europa.eu/neighbourhood-enlargement/instruments/overview_en

[77] See Inforegio - European Neighbourhood Instrument CBC programmes (ENI CBC) 2014-2020

5.1.3. Ukraine facility

The Ukraine Facility provides up to **EUR 50 billion in grants and loans for the period 2024-2027** to support Ukraine's efforts to sustain macro-financial stability, promote short-term recovery as well as rebuild and modernise the country whilst implementing key reforms on its EU accession track. It supports the transition towards green, digital and inclusive economy that is progressively aligned with EU rules and standards.[78]

5.2. Pre-accession Assistance

5.2.1. General analysis

Table NE1 below (and related graph) shows all fraudulent and non-fraudulent irregularities reported by the beneficiary countries during the years 2021-2025 under pre-accession programmes. These irregularities mostly occurred in connection with funds distributed under **IPA I**, **IPA II and IPA III**.[79]

From 2021 to 2022, while the number of fraudulent irregularities decreased, the number of non-fraudulent irregularities experienced an exceptional increase. However, the average financial amounts involved in the latter dropped (see Table NE1). While the number of non-fraudulent irregularities increased by 180%, the financial amounts involved increased by just 80%, translating in a significantly lower average amount in 2022 (about EUR 29 000) than in 2021 (about EUR 46 000). This trend continued in 2023, when the average amount involved in non-fraudulent irregularities decreased further to about EUR 26 000.

In 2024, both fraudulent and non-fraudulent irregularities significantly increased. Also the average financial amounts involved in non-fraudulent irregularities increased to about EUR 68 000 in 2024. The average financial amounts involved in fraudulent irregularities were higher and increasing, from about EUR 55 000 in 2021 to about EUR 154 000 in 2024. The peak of the financial amounts in 2023 was due to one large fraudulent irregularity reported by Türkiye in relation to IPA II (socio-economic and regional development). Without this large irregularity, the average financial amounts for 2023 would have been about EUR 154 000, similar to 2024.

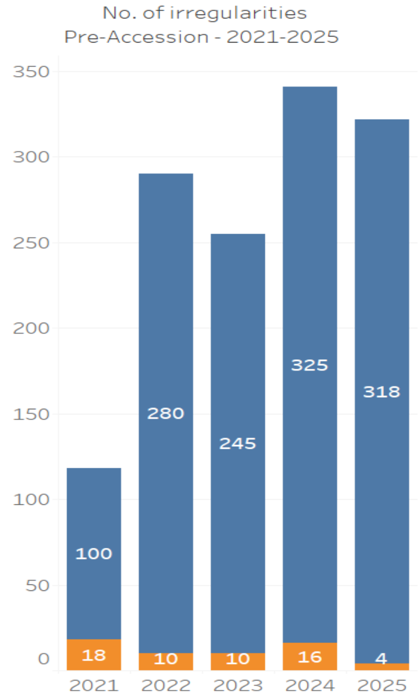
About 4% of the irregularities were reported as fraudulent. This percentage (the fraud frequency level – FFL) changed over time, being higher in 2021 (15%), lower in 2022-2024 (around 3-5%) and very low in 2025 (about 1%).

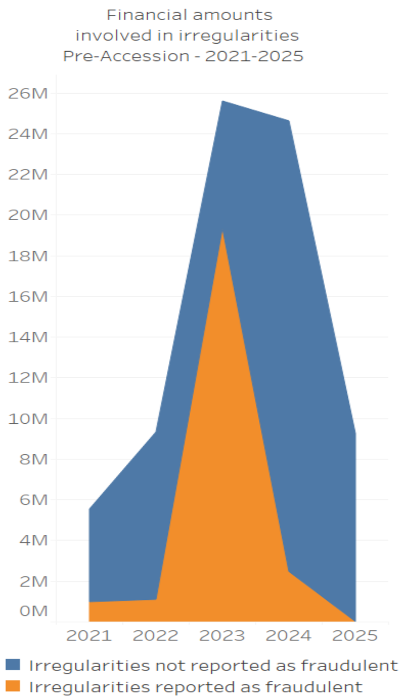
[78] Ukraine - Enlargement and Eastern Neighbourhood - European Commission

[79] Just 3 non-fraudulent irregularities (with about EUR 0.5 million involved) concerned instead pre-accession related to the programming period 2000-2006: 2 TIPAA irregularities and 1 PHARE irregularity. Türkiye received assistance under the specific pre-accession-oriented framework of the Pre accession Financial Assistance for Türkiye (TIPAA). 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.

Table NE1 - Pre-accession: reported irregularities, 2021-2025

Year	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		TOTAL	
	N	EUR	N	EUR	N	EUR
2021	18	984,442	100	4,562,517	118	5,546,959
2022	10	1,087,805	280	8,227,992	290	9,315,797
2023	10	19,345,977	245	6,260,376	255	25,606,353
2024	16	2,465,481	325	22,151,202	341	24,616,683
2025	4	15,515	318	9,227,260	322	9,242,775
TOTAL	**58**	**23,899,220**	**1,268**	**50,429,347**	**1,326**	**74,328,567**





As the irregularities reported during 2025 mostly refer to IPA II and IPA III, this is separately analysed in the following sections.[80]

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

5.2.2.1. Recent trends

Table NE2 below (and related graph) shows all fraudulent and non-fraudulent irregularities reported by the beneficiary countries during the years 2021-2025 under IPA II.

The number of non-fraudulent irregularities increased markedly in 2022 and since then it has been fluctuating around an average of about 270 irregularities per year. The

[80] In 2025, in relation to IPA I, the beneficiary countries reported just 3 irregularities (with about EUR 155 000 involved) concerning IPARD (1 fraudulent irregularity) and TAIB (2 non-fraudulent irregularities). TAIB concerns transition assistance and institution building. IPARD concerns rural development.

For an exhaustive analysis of irregularities under IPA I, see '*Statistical Evaluation of irregularities report in 2024*', SWD(2025)230 final, on 25/7/2025 average financial amounts involved in the non-fraudulent irregularities reported during the years 2021-2025 ranged between EUR 25 000 and EUR 29 000, with the exception of 2024 when it peaked to about EUR 60 000.

The reporting of fraud dropped in 2025. **Just 2 fraudulent irregularities were reported, with just EUR 5 000 involved.** The number of fraudulent irregularities ranged between 9 and 16, during 2021-2024. The total financial amounts fluctuated around EUR 1 million, with the exception of 2024. However, net of one large fraudulent irregularity reported by Türkiye in relation to IPA II also the financial amounts reported in 2024 were about EUR 0.8 million. This translates into average financial amounts ranging from EUR 92 000 to EUR 109 000 during 2022-2024 (excluding the aforementioned outlier). Fraud reporting in 2025 is out of this pattern.

During the years 2021-2025, the **FFL was 4%, but in 2025 it dropped below 1%.** FFL was very high in 2021 (19%) and then it was around 4% during 2022-2024. In 2025, FFL was just 0.7%.

Table NE2 - Pre-accession: reported irregularities (IPA II), 2021-2025

Year	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		TOTAL	
	N	EUR	N	EUR	N	EUR
2021	16	900,791	68	1,847,405	84	2,748,196
2022	10	1,087,805	273	7,973,991	283	9,061,797
2023	9	18,745,318	241	6,017,148	250	24,762,466
2024	13	1,192,895	291	17,411,785	304	18,604,680
2025	2	5,260	270	7,272,232	272	7,277,492
TOTAL	**50**	**21,932,069**	**1,143**	**40,522,561**	**1,193**	**62,454,631**

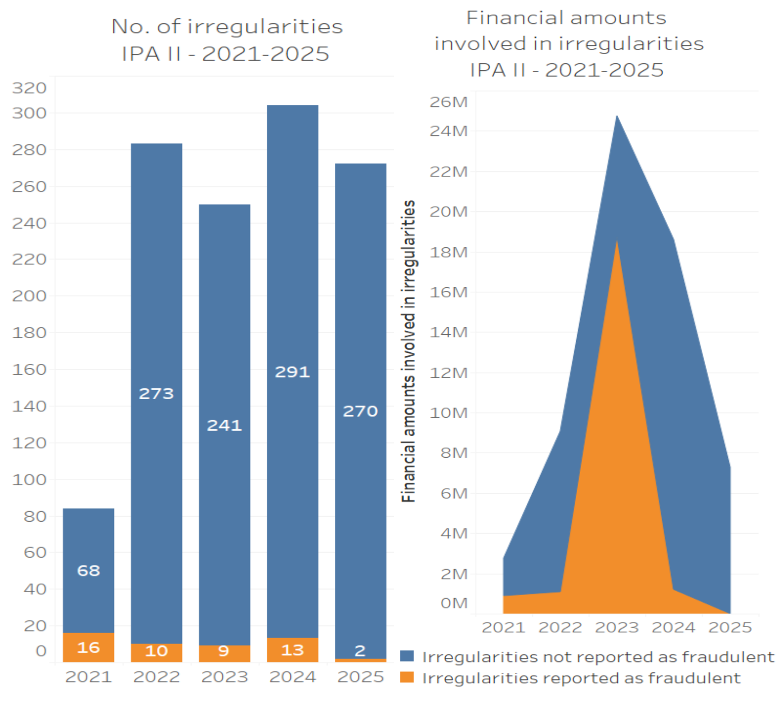


Table NE3 below shows that irregularities related to IPA II concerned **all policy areas**. The **highest number of cases and the highest financial amounts concerned agriculture and rural development**. The financial amounts involved in irregularities related to this policy area increased significantly in 2024, also because of irregularities related to an OLAF investigation in Albania (see Box NE1 below). The same investigation is linked also to 7 of the 18 irregularities (and most of the financial amounts) reported in 2024, for which the beneficiary countries did not specify the policy area (see 'Not specified' in Table NE3).

Box NE1: 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', 'Socio-economic and regional development' and 'Institution- and capacity-building' recorded similar reporting. However, the financial amounts involved in 'Socio-economic and regional development' were lower than those involved in the other areas. The number of irregularities ranged from 76 to 87 and the average financial amounts involved from EUR 35 000 to EUR 50 000. The financial amounts involved in 'Socio-economic and regional development' were apparently higher, but this was because of the aforementioned irregularity reported by Türkiye. Net of this outlier, the average financial amounts would be just EUR 9 000.

Table NE3 - Pre-accession: reported irregularities (IPA II) by component, 2021-2025

Year	Policy area (1)											
	Institution anc 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
2021	11	377,972	6	8,998	0	0	56	1,942,391	11	418,835	0	0
2022	30	428,912	25	225,892	1	255,000	215	7,130,769	12	1,021,224	0	0
2023	28	880,151	10	18,044,156	14	175,892	163	4,548,109	35	1,114,158	0	0
2024	3	12,230	20	211,970	15	679,486	223	14,797,653	25	1,671,351	18	1,231,990
2025	4	1,514,665	16	135,529	16	483,628	217	4,677,928	4	159,586	15	306,156
TOTAL	76	3,213,929	77	18,626,545	46	1,594,006	874	33,096,849	87	4,385,155	33	1,538,146

(1) For the full description of the policy areas, see Section 5.1.1.

Table NE4 below shows that irregularities related to IPA II were reported by **9 countries**. The main contributor to detection was **Türkiye, which reported about 58% of irregularities, followed by Albania (17%) and North Macedonia (11%)**. Most of the financial amounts were involved in irregularities reported by Türkiye, also because of the aforementioned large irregularity. In relation to non-EU beneficiary countries, the average financial amounts ranged from about EUR 31 000 in Montenegro[81] to EUR 76 000 in Serbia.

[81] Net of the aforementioned large irregularity, the average financial amount for Türkiye would be lower, at about EUR 22 000.

Table NE4 - Pre-accession: reported irregularities (IPA II) by country, 2021-2025 (1)

Year	AL		ME		MK		RS		TR		BG		GR		IT		RO	
	N	EUR	N	EUR	N	EUR	N	EUR			N	EUR	N	EUR	N	EUR	N	EUR
2021	8	42,811	6	324,548	13	38,468	14	731,132	41	1,532,472	1	14,863	0	0	0	0	1	63,902
2022	58	581,589	5	324,838	82	2,732,297	14	1,975,925	121	3,361,088	3	86,058	0	0	0	0	0	0
2023	54	1,444,411	11	199,657	3	57,702	23	1,809,117	141	20,768,673	15	428,557	2	42,810	1	11,539	0	0
2024	64	7,250,840	14	312,475	32	6,041,245	23	1,483,588	165	3,292,507	1	32,003	5	192,020	0	0	0	0
2025	14	1,082,468	9	233,438	2	90,016	21	1,266,843	222	4,415,418	0	0	4	189,308	0	0	0	0
TOTAL	**198**	**10,402,119**	**45**	**1,394,956**	**132**	**8,959,728**	**95**	**7,266,605**	**690**	**33,370,158**	**20**	**561,481**	**11**	**424,138**	**1**	**11,539**	**1**	**63,902**

(1) The irregularities reported by the Member States mentioned in this table are related to IPA cross-border programmes and they may also be related to operations taking place in the cooperating non-Member State

5.2.2.2. Trends since the start of IPA II, by beneficiary country and policy area

Table NE5 below (and related graph) shows the number of irregularities and related financial amounts concerning IPA II since 2014, by beneficiary country and component.

Since 2014, the same 9 beneficiary countries reported 1 338 irregularities related to 5 policy areas (see Table NE5 and related graph). **The highest number of irregularities concerned agriculture and rural development,** mostly reported by **Türkiye** (63%), **North Macedonia** (18%) **and Albania** (13%). 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**. Most of the cooperation irregularities were reported by **Serbia** and **Bulgaria (75%)**.

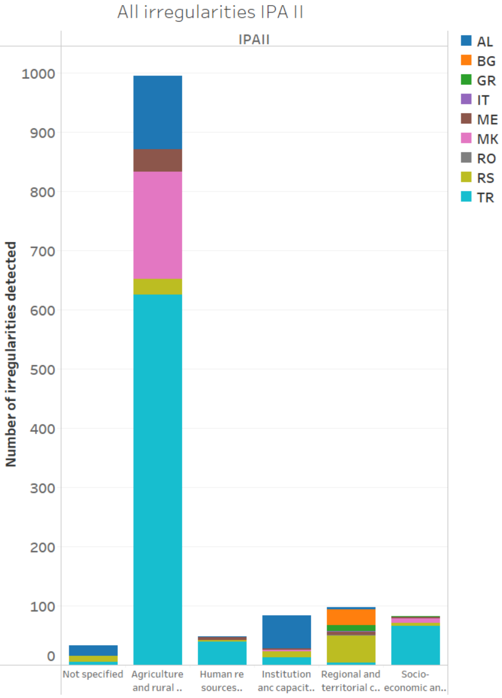
The third highest number of irregularities concerned 'Institution- and capacity-building' and reporting was mostly from **Albania** (66%).

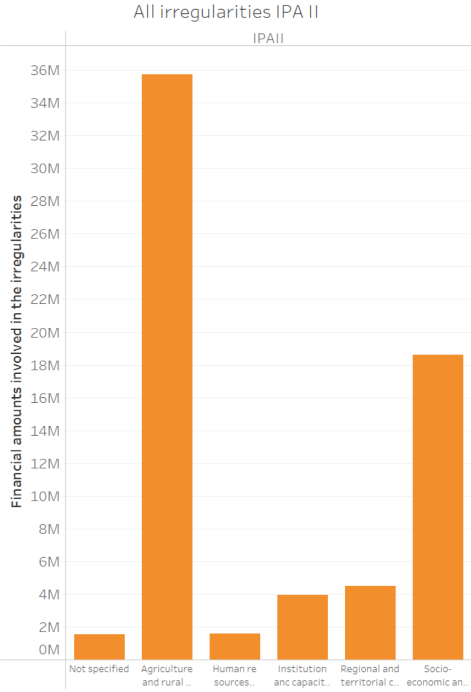
The fourth highest number of irregularities concerned 'socio-economic and regional development' and reporting was mostly from **Türkiye** (80%). **Türkiye** reported also 81% **of** irregularities concerning **'Human resources development'.**

Table NE5 - Pre-accession: irregularities reported under IPA II components since 2014

	Policy area [1]											
	Agriculture and rural development		Regional and territorial cooperation		Institution anc 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	125	7,524,818	3	1,283,333	55	369,824	0	0	1	15,263	18	1,267,849
BG	0	0	27	679,075	0	0	0	0	0	0	0	0
GR	0	0	10	394,389	0	0	1	29,750	0	0	0	0
IT	0	0	1	11,539	0	0	0	0	0	0	0	0
ME	37	1,069,817	5	16,884	3	4,900	2	9,117	5	345,224	0	0
MK	182	9,390,853	0	0	2	3,312	8	1,093	0	0	0	0
RO	0	0	1	63,902	0	0	0	0	0	0	0	0
RS	26	3,769,401	46	2,046,570	10	1,226,809	5	13,260	3	3,527	10	233,279
TR	625	13,962,165	4	7,058	13	2,325,177	66	18,573,324	39	1,229,992	5	37,017
TOTAL	995	35,717,054	97	4,502,750	83	3,930,022	82	18,626,544	48	1,594,006	33	1,538,145

(1) For the full description of the policy areas, see Section 5.1.1.





5.2.3. *Instrument for Pre-accession Assistance III (IPA III 2021-2027)*

Table NE6 below (and related graph) shows all fraudulent and non-fraudulent irregularities reported by the beneficiary countries during the years 2021-2025 under IPA III, meaning since the start of the programming period.

The number of non-fraudulent irregularities accelerated in 2025. Reporting started in 2023, but it was negligible until 2024. The average financial amounts involved in the non-fraudulent irregularities is about EUR 38 000. **The reporting of fraud is still rare, with just 3 cases communicated so far.**

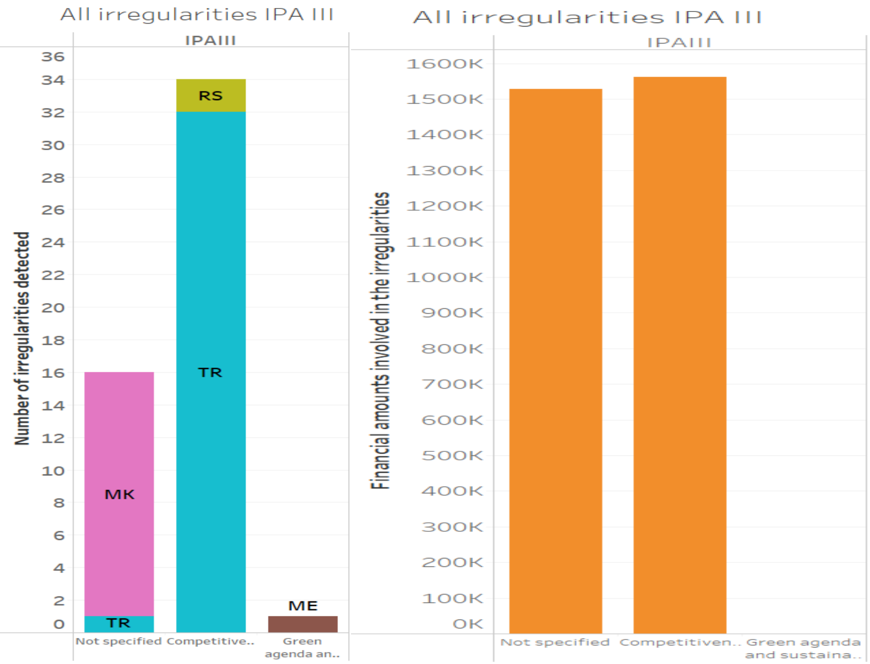
Table NE6 - Pre-accession: reported irregularities (IPA III), 2021-2025

Year	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		TOTAL	
	N	EUR	N	EUR	N	EUR
2023	0	0	1	0	1	0
2024	2	1,272,163	1	5,737	3	1,277,900
2025	1	0	46	1,810,186	47	1,810,186
TOTAL	3	1,272,163	48	1,815,924	51	3,088,087

Four beneficiary countries reported 51 irregularities related to two thematic windows (see Table NE7 and related graph). **The highest number of irregularities concerned competitiveness and inclusive growth,** mostly reported by **Türkiye** (94%). Just one irregularity was reported in relation to the green agenda and sustainable connectivity by Montenegro. For the rest of the reported irregularities, the window was not specified.

Table NE7 - Pre-accession: irregularities reported under IPA III components since 2021

	Thematic window					
	Competitiveness and inclusive growth		Green agenda and sustainable connectivity		Not specified	
	N	EUR	N	EUR	N	EUR
ME	0	0	1	0	0	0
MK	0	0	0	0	15	1,521,562
RS	2	1,272,163	0	0	0	0
TR	32	288,624	0	0	1	5,737
TOTAL	34	1,560,787	1	0	16	1,527,299



5.3. Cross-border Cooperation under ENI

Table NE8 below (and related graph) shows all fraudulent and non-fraudulent irregularities reported by the beneficiary countries during the years 2021-2025 in relation to cross-border cooperation under ENI.

After nearly no reporting during 2021-2022, a few irregularities started being communicated from 2023. However, since 2024, the number of these irregularities has been decreasing. The FFL is 24%, but this is based on few irregularities. All irregularities were related to the multiannual financial framework 2014-2020.[82]

[82] However, for one irregularity, a priority related to the financial framework 2021-2027 has been indicated. See also Table NE9

Table NE8 - Cross-border cooperation under European Neighbourhood Instrument (CBC-ENI), 2021-2025

Year	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		TOTAL	
	N	EUR	N	EUR	N	EUR
2021	0	0	1	35,527	1	35,527
2022	0	0	0	0	0	0
2023	3	13,214	5	622,145	8	635,359
2024	1	48,490	6	207,271	7	255,762
2025	1	23,771	4	389,631	5	413,402
TOTAL	5	85,475	16	1,254,574	21	1,340,050

Irregularities concerning CBC-ENI were reported only by Romania, Poland and Estonia. The highest number of irregularities concerned expenditure to address common challenges in environment, public health, safety and security (CBC-ENI-B). This is due to reporting by Romania and Poland. The other priorities were affected by the same lower number of irregularities. Expenditure for cross-cutting areas was the least affected, with just one irregularity reported by Romania.

Table NE9 - CBC-ENI 2021-2025 - Irregularities by reporting beneficiary country and priority

	Priority									
	promote economic and social development in regions on both sides of common borders CBC-ENI-A		address common challenges in environment, public health, safety and security CBC-ENI-B (1)		promotion of better conditions and modalities for ensuring the mobility of persons, goods and capital CBC-ENI-C		cross-cutting areas CBC-ENI-D		Other CBC-ENI-E	
	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR
EE	1	35,527	0	0	0	0	0	0	0	0
PL	0	0	4	180,826	2	100,836	0	0	4	524,647
RO	3	152,046	4	84,659	2	132,693	1	128,817	0	0
TOTAL	4	187,573	8	265,485	4	233,529	1	128,817	4	524,647

(1) It includes 1 irregularity related to the programming period 2014-2020, but with priority CBC-ENI-B related to prpgramming period 2021-2027

5.4. Ukraine Facility

In 2025, Ukraine got access to IMS and reported the first irregularities concerning the Ukraine Facility, most of them as suspected fraud. Ukraine reported 24 irregularities as fraudulent (with about EUR 550 000 involved) and 7 irregularities as not fraudulent (with about EUR 800 000 involved).

More than 75% of these irregularities concerned the provision of access to safe and quality education. Most of the time, these irregularities about education concerned expenditure for quality nutrition or, to a lesser extent, shelters and safe conditions in educational establishments. The remaining irregularities concerned investments in healthcare or the provision of housing for vulnerable groups of the population.

Detection always followed routine controls. The method for the detection was always ex post control.

Most of these irregularities concerned false or falsified documents. Most of the time, falsification was about inaccurate information reported in certificates of completion of the works, which led to excessive payments or the overstatement of the cost of works. In some of these cases, it is also specified that works had not actually been performed. In one case, falsification concerned the purchase of equipment that did not meet the requirements.

6. DIRECT MANAGEMENT

6.1. Introduction

This section contains a descriptive analysis of the 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 156, 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 69[83].

6.2. General overview

In the 2025 financial year, a total of EUR 89 103 million[84] was disbursed under direct management[85].

Table DM1 below presents the actual payments by budget heading[86]. Compared to previous years, the actual payments are lower.

Table DM1 – Payments made in the 2025 financial year by budget heading

Multiannual financial framework (MFF) heading	Payments in 2025	
	Million EUR	%
1. Single market, innovation and digital	20 252	41.3
2. Cohesion, resilience and values	7 289	14.9
3. Natural resources and environment	355	0.7
4. Migration and border management	208	0.4
5. Security and defence	872	1.8
6. Neighbourhood and the world	11 163	22.8
7. European public administration	8 887	18.1
Total direct management (DM) excluding RRF	**49 025**	**100.0**

Table DM2 below presents RRF grants paid per country in 2025[87]. These grants accounted for EUR 40 078 million[88], which is smaller than the rest of direct management spending (EUR 49 025 million)[89].

Overall, 24 Member States received RRF grants[90]. Italy received the biggest amount (over EUR 7 638 million), followed by Spain and Greece with EUR 7 129 million and

[83] Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast) PE/99/2023/REV/1 *OJ L, 2024/2509*.

[84] Calculation based on SUMMA data extracted in March and reassessed in April 2026.

[85] This amount includes RRF grants.

[86] For the RRF, see Table DM2.

[87] Data provided by DG ECFIN at the end of March 2026.

[88] The total amount of EUR 40 078 million in grants, corresponds to the 2025 payments from two budget items: 'Recovery and Resilience Facility - Non-repayable support' [06 02 01] and 'Contribution from the Brexit Adjustment Reserve' [16 02 04].

[89] As no single irregularity related to the RRF was reported until the end of 2025 in SUMMA and the presence of RRF payments in the analysis would significantly distort the percentages, RRF has been excluded from this analysis.

EUR 3 455 million, respectively. Germany, Hungary and Lithuania did not receive any RRF grants.

Table DM2 – RRF payments per Member State made in the 2025 financial year

Country	Grants paid out in 2025	
	Million EUR	%
Austria	2 138	5.3
Belgium	1 463	3.7
Bulgaria	1 904	4.8
Croatia	1 041	2.6
Cyprus	190	0.5
Czechia	1 751	4.4
Denmark	128	0.3
Estonia	122	0.3
Finland	623	1.6
France	3 262	8.1
Germany	0	0.0
Greece	3 455	8.6
Hungary	0	0.0
Ireland	356	0.9
Italy	7 638	19.1
Latvia	293	0.7
Lithuania	0	0.0
Luxembourg	58	0.1
Malta	49	0.1
Netherlands	1 185	3.0
Poland	2 216	5.5
Portugal	1 916	4.8
Romania	622	1.6
Slovakia	492	1.2
Slovenia	400	1.0
Spain	7 129	17.8
Sweden	1 646	4.1
Total RRF grants	**40 078**	**100.0**

6.3. General five-year analysis for 2021-2025

In the 2025 financial year, the Commission recorded 441 recovery items[91] in the SUMMA system[92] that were qualified as irregularities, which amounted to EUR 86.34 million. Among these recovery items, 32 were reported as fraudulent, involving a total of EUR 5.52 million.

The following analysis gives an overview of recovery data recorded by the Commission in ABAC and SUMMA in the last five years.

On average, between 2021 and 2025, there were 41 recovery items per year qualified as fraudulent irregularities. The ratio of financial amounts involved in these irregularities to total

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[90] Apart from grants, the RRF consists of loans, which in 2025 accounted for EUR 47 218 million. RRF loans are not part of direct management; therefore, they are not part of this analysis.

[91] Recovery items mean 'recovery context' elements in SUMMA. There can be more recovery context elements associated to one recovery order issued. As of 2023, they also include cancellations.

[92] SUMMA is the European Commission's new corporate financial and accounting system, launched on January 1, 2025, to replace the outdated ABAC system. It 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.

expenditure under direct management in 2021-2025 was very low (0.04%). Figures are presented in Table DM3 below.

Table DM3 – Irregularities reported as fraudulent and related amounts, 2021-2025 financial years

Year	Payments	Irregularities reported as fraudulent		Irregular amounts/ payments
	Million EUR	No	Million EUR	%
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
2025	49 025	32	5.52	0.01
Total	**196 140**	**206**	**82.54**	**0.04**

During 2021-2025, there were a total of 3 816 recovery items registered as non-fraudulent irregularities (on average 763 items per year), with a total recovery amount of EUR 295.92 million. The ratio of these aggregate irregular amounts to payments in 2021-2025 was 0.15% and remained very stable in the last five years. Figures are presented in Table DM4 below.

Table DM4 – Irregularities reported as non-fraudulent and related amounts, 2021-2025 financial years

Year	Payments	Irregularities not reported as fraudulent		Irregular amounts/ Payments
	Million EUR	No	Million EUR	%
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
2025	49 025	409	80.82	0.16
Total	**196 140**	**3 816**	**295.92**	**0.15**

6.4. Specific analysis

6.4.1. Recoveries by budget headings

Table DM5 below provides an overview of irregularities by budget heading in 2025.[93]

In 2025, the highest number of recovery items qualified as non-fraudulent irregularities was recorded in the '*Single market, innovation and digital*' budget heading (269 items). The highest irregular amounts registered (EUR 76.35 million) were also in this heading.

In the same year, 32 recovery items were registered as fraudulent irregularities. The two budget headings with the highest number of reported fraudulent irregularities were '*Single market, innovation and digital*' and '*Neighbourhood and the world*', with 17 and 9 items, respectively. The total value of fraudulent irregularities was EUR 5.52 million, out of which 58.5% (EUR 3.23 million) was related to the '*Single market, innovation and digital*' budget heading.

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[93] In the case of MFF heading '*Cohesion, resilience and values*', the reported fraudulent amount is slightly negative, due to two cancellations recovery orders (RO type IC), which exceeded the other recovery orders issued in 2025.

Table DM5 – Irregularities reported by budget heading and related amounts, 2025

MFF heading	Payments 2025	Irregularities not reported as fraudulent		Irregularities reported as fraudulent	
	Million EUR	Million EUR	No	Million EUR	No
1. Single market, innovation and digital	20 252	76.35	269	3.23	17
2. Cohesion, resilience and values	7 289	2.03	70	-0.01	5
3. Natural resources and environment	355	0.00	0	0.00	0
4. Migration and border management	208	0.02	3	0.00	0
5. Security and defence	872	0.00	0	0.00	0
6. Neighbourhood and the world	11 163	2.28	62	2.30	9
7. European public administration	8 887	0.14	5	0.01	1
Total DM excluding RRF	**49 025**	**80.82**	**409**	**5.52**	**32**

6.4.2. Recoveries by legal entity residence

Table DM6 below summarises the total recoveries made in the past five years according to the country of residence of the legal entity, to which the payment was unduly made.

During 2021-2025, 75.5% of non-fraudulent irregularities and 81.9% of the related recovery amounts concerned legal entities that were resident in the EU-27[94]. For fraudulent irregularities, this percentage is slightly higher for the number of items (77.7%) and much higher for the related recovery amounts (91%).

Table DM6 – Recoveries per country of residence of the legal entity, 2021-2025

LE country	Irregularities not reported as fraudulent		Irregularities reported as fraudulent	
	No	Million EUR	No	Million EUR
Austria	81	4.91	1	0.15
Belgium	331	11.00	10	1.46
Bulgaria	37	3.28	5	0.83
Croatia	24	3.59	0	0.00
Cyprus	13	68.20	2	0.04
Czechia	21	0.26	1	0.02
Denmark	101	4.47	4	0.10
Estonia	16	1.09	3	0.16
Finland	53	6.79	0	0.00
France	373	17.65	27	4.53
Germany	370	17.85	7	1.73
Greece	110	14.99	4	0.36
Hungary	30	0.38	11	54.09
Ireland	65	3.03	4	0.15
Italy	284	22.27	29	1.71
Latvia	14	1.08	0	0.00
Lithuania	29	0.74	0	0.00
Luxembourg	14	0.40	1	0.11
Malta	12	0.04	0	0.00
Netherlands	318	17.96	12	3.80
Poland	50	5.23	3	1.82
Portugal	60	1.62	0	0.00
Romania	32	1.20	2	0.56
Slovakia	27	4.55	2	0.05
Slovenia	14	0.09	1	0.04
Spain	326	25.76	29	3.04
Sweden	76	3.90	2	0.33
Total EU 27	**2881**	**242.35**	**160**	**75.09**
United Kingdom	362	15.61	16	1.09
Total other countries	*573*	*37.95*	*30*	*6.37*
Grand total	**3816**	**295.91**	**206**	**82.55**

[94] The residence of the legal entity and the residence of the beneficiary are not necessarily the same.

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 2025. The estimated and established amounts are compared with the amount of gross TOR collected in relation to 2025 (‘*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 2025 and the past five 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 2025 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 and those related to the programming period 2021-2027 are compared with the relevant 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 2025 PIF Report.

Belgium - Belgique/België

1. Traditional Own Resources					
Reporting Year 2025	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	29	24,655,630	367	294,779,485	8.63%

2. Natural Resources						
Irregularities reported in 2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	0	0	10	322,640	0.00	0.06
Rural Development (RD)	0	0	11	344,591	0.00	0.29
SA/RD	0	0	6	119,709		
TOTAL	0	0	27	786,940	0.00	0.12

Irregularities reported 2021-2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	0	0	40	1,339,854	0.00	0.05
Rural Development (RD)	0	0	58	1,314,226	0.00	0.24
SA/RD	0	0	8	156,950		
TOTAL	0	0	106	2,811,030	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 2025	**2**	**1,388,302**	**7**	**1,228,350**		
CF	*1*	*44,302*	*0*	*0*		
ERDF	*1*	*1,344,000*	*5*	*432,359*		
ESF	*0*	*0*	*2*	*795,991*		
Cumulative from start of the programming period	**18**	**3,010,586**	**114**	**7,695,445**	**0.14**	**0.35**
CF	*1*	*44,302*	*0*	*0*		
ERDF	*7*	*2,645,873*	*75*	*4,223,153*	*0.25*	*0.40*
ESF	*10*	*320,412*	*39*	*3,472,292*	*0.03*	*0.31*

4. Cohesion and Fisheries Policy - Programming period 2021-2027						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent			
Years 2024-2025	**1**	**16,585**	**0**	**0**	**0.01**	**0.00**
ERDF	*1*	*16,585*	*0*	*0*	*0.02*	*0.00*

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy) [(1)]						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
BE	0	0%	1	100%	0	0%

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy) [(1)]						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
BE	0	0%	0	0%	6	100%

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

For further explanations about these data, please see the PIF Report 2025

Bulgaria – България

1. Traditional Own Resources					
Reporting Year 2025	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	23	2,500,070	1	26,081	1.30%

2. Natural Resources						
Irregularities reported in 2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	0	0	5	1,114,736	0.00	0.13
Rural Development (RD)	4	1,220,578	43	1,586,705	0.32	0.42
TOTAL	4	1,220,578	48	2,701,441	0.10	0.22

Irregularities reported 2021-2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	1	17,340	27	5,679,943	0.00	0.13
Rural Development (RD)	18	2,545,828	406	24,700,351	0.16	1.55
SA/RD	0	0	1	10,335		
TOTAL	19	2,563,168	434	30,390,629	0.04	0.52

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 2025	**3**	**238,894**	**70**	**7,825,015**		
CF	*0*	*0*	*9*	*1,568,161*		
ERDF	*1*	*27,377*	*45*	*5,752,393*		
ESF	*2*	*211,517*	*13*	*352,002*		
EMFF	*0*	*0*	*3*	*152,459*		
Cumulative from start of the programming period	**28**	**1,579,810**	**590**	**133,843,990**	**0.02**	**1.70**
CF	*0*	*0*	*71*	*66,996,695*	*0.00*	*3.06*
ERDF	*6*	*377,410*	*410*	*59,501,066*	*0.01*	*1.54*
ESF	*22*	*1,202,400*	*66*	*4,097,042*	*0.07*	*0.24*
EMFF	*0*	*0*	*43*	*3,249,188*	*0.00*	*4.47*

4. Cohesion and Fisheries Policy - Programming period 2021-2027						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent			
Years 2024-2025	**0**	**0**	**6**	**170,559**	**0.00**	**0.01**
ERDF	*0*	*0*	*2*	*25,930*	*0.00*	*0.00*
ESF+	*0*	*0*	*4*	*144,629*	*0.00*	*0.03*

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy) (1)						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
BG	28	37%	16	21%	31	41%

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy) (1)						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
BG	6	50%	2	17%	4	33%

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

For further explanations about these data, please see the PIF Report 2025

Czech Republic - Česká republika

1. Traditional Own Resources					
Reporting Year 2025	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	0	0	59	3,994,884	0.80%

2. Natural Resources

Irregularities reported in 2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	0	0	17	174,992	0.00	0.02
Rural Development (RD)	7	1,410,581	43	892,485	0.72	0.45
TOTAL	**7**	**1,410,581**	**60**	**1,067,477**	**0.13**	**0.10**

Irregularities reported 2021-2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	3	37,547	41	1,257,464	0.00	0.03
Rural Development (RD)	19	2,054,033	211	6,148,761	0.14	0.43
TOTAL	**22**	**2,091,580**	**252**	**7,406,226**	**0.04**	**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 2025	**53**	**38,677,869**	**214**	**37,953,816**		
CF	*3*	*23,273,327*	*44*	*4,149,706*		
ERDF	*19*	*12,852,317*	*130*	*22,795,781*		
ESF	*26*	*2,044,988*	*40*	*11,008,329*		
EMFF	*5*	*507,237*	*0*	*0*		
Cumulative from start of the programming period	**264**	**87,761,731**	**1,573**	**200,308,066**	**0.39**	**0.88**
CF	*3*	*23,273,327*	*229*	*55,186,621*	*0.38*	*0.90*
ERDF	*107*	*55,086,087*	*1,047*	*123,055,808*	*0.43*	*0.96*
ESF	*149*	*8,895,080*	*277*	*20,769,659*	*0.24*	*0.57*
EMFF	*5*	*507,237*	*20*	*1,295,978*	*1.63*	*4.17*

4. Cohesion and Fisheries Policy - Programming period 2021-2027						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent			
Years 2024-2025	**4**	**296,073**	**46**	**2,279,880**	**0.01**	**0.05**
CF	*1*	*201,316*	*14*	*941,699*	*0.01*	*0.04*
ERDF	*0*	*0*	*22*	*830,127*	*0.00*	*0.05*
ESF+	*3*	*94,757*	*10*	*508,054*	*0.02*	*0.10*

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy) [(1)]						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
CZ	3	8%	37	93%	0	0%

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy) [(1)]						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
CZ	42	27%	80	51%	34	22%

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

For further explanations about these data, please see the PIF Report 2025

Denmark – Danmark

1. Traditional Own Resources					
Reporting Year 2025	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	2	56,641	109	15,412,614	2.88%

2. Natural Resources

Irregularities reported in 2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	0	0	20	713,843	0.00	0.09
Rural Development (RD)	15	605,625	21	784,534	0.31	0.40
TOTAL	15	605,625	41	1,498,377	0.06	0.15

Irregularities reported 2021-2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	0	0	88	2,901,587	0.00	0.07
Rural Development (RD)	69	4,837,823	78	2,536,515	0.69	0.36
TOTAL	69	4,837,823	166	5,438,103	0.10	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 2025	**0**	**0**	**11**	**593,772**		
EMFF	*0*	*0*	*11*	*593,772*		
Cumulative from start of the programming period	**4**	**245,655**	**38**	**1,955,974**	**0.03**	**0.23**
ERDF	*4*	*245,655*	*9*	*407,464*	*0.07*	*0.11*
ESF	*0*	*0*	*8*	*615,060*	*0.00*	*0.23*
EMFF	*0*	*0*	*21*	*933,450*	*0.00*	*0.46*

4. Cohesion and Fisheries Policy - Programming period 2021-2027						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent			
Years 2024-2025	**1**	**33,347**	**0**	**0**	**0.03**	**0.00**
ERDF	*1*	*33,347*	*0*	*0*	*0.10*	*0.00*

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy)[(1)]						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
DK	4	27%	5	33%	6	40%

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy) [(1)]						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
DK	2	33%	1	17%	3	50%

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

For further explanations about these data, please see the PIF Report 2025

Germany – Deutschland

1. Traditional Own Resources					
Reporting Year 2025	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	22	1,216,031	1,612	167,011,186	2.86%

2. Natural Resources						
Irregularities reported in 2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	2	28,997	69	2,473,174	0.00	0.05
Rural Development (RD)	6	459,832	101	2,565,706	0.03	0.14
SA/RD	2	157,767	1	18,722		
TOTAL	10	646,596	171	5,057,601	0.01	0.08

Irregularities reported 2021-2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	12	1,030,775	210	9,095,009	0.00	0.04
Rural Development (RD)	16	902,753	292	8,191,378	0.01	0.10
SA/RD	2	157,767	1	18,722		
TOTAL	30	2,091,295	503	17,305,110	0.01	0.06

3. Cohesion and Fisheries Policy - Programming period 2014-2020						
Period / Fund	Irregularities reported as		Irregularities not reported		FDR	IDR
	N	EUR	N	EUR	%	%
Year 2025	**43**	**3,608,236**	**92**	**8,898,213**		
ERDF	*40*	*3,034,851*	*68*	*7,610,635*		
ESF	*3*	*573,385*	*24*	*1,287,578*		
Cumulative from start of the programming period	**120**	**15,476,437**	**722**	**82,532,231**	**0.07**	**0.40**
ERDF	*65*	*8,211,406*	*510*	*66,571,163*	*0.07*	*0.54*
ESF	*55*	*7,265,031*	*202*	*14,284,953*	*0.09*	*0.17*
EMFF	*0*	*0*	*10*	*1,676,115*	*0.00*	*0.76*

4. Cohesion and Fisheries Policy - Programming period 2021-2027						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent			
Years 2024-2025	**10**	**792,109**	**9**	**408,259**	**0.04**	**0.02**
ERDF	*5*	*115,497*	*3*	*217,803*	*0.01*	*0.02*
ESF+	*5*	*676,611*	*6*	*190,456*	*0.08*	*0.02*

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy) [1]						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
DE	20	61%	8	24%	5	15%

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy) [1]						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
DE	63	35%	39	22%	77	43%

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

For further explanations about these data, please see the PIF Report 2025

Estonia – Eesti

1. Traditional Own Resources					
Reporting Year 2025	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	15	2,748,159	5	384,048	6.42%

2. Natural Resources						
Irregularities reported in 2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	9	195,603	0	0	0.10	0.00
Rural Development (RD)	12	1,268,260	31	2,610,274	1.42	2.92
TOTAL	21	1,463,863	31	2,610,274	0.50	0.89

Irregularities reported 2021-2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	39	739,187	1	14,367	0.08	0.00
Rural Development (RD)	121	12,815,008	98	5,197,663	2.47	1.00
TOTAL	160	13,554,195	99	5,212,030	0.92	0.35

3. Cohesion and Fisheries Policy - Programming period 2014-2020						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Year 2025	**1**	**286,615**	**29**	**1,886,540**		
CF	*0*	*0*	*3*	*196,055*		
ERDF	*1*	*286,615*	*26*	*1,690,485*		
Cumulative from start of the programming period	**39**	**7,387,843**	**585**	**53,099,921**	**0.19**	**1.40**
CF	*2*	*616,103*	*172*	*23,080,415*	*0.06*	*2.17*
ERDF	*25*	*6,203,180*	*377*	*26,898,109*	*0.30*	*1.31*
ESF	*2*	*74,970*	*29*	*2,852,566*	*0.01*	*0.49*
EMFF	*10*	*493,589*	*7*	*268,831*	*0.49*	*0.27*

4. Cohesion and Fisheries Policy - Programming period 2021-2027						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent			
Years 2024-2025	**5**	**2,989,027**	**19**	**450,530**	**0.52**	**0.08**
CF	*0*	*0*	*3*	*89,276*	*0.00*	*0.03*
ERDF	*5*	*2,989,027*	*11*	*246,875*	*1.53*	*0.13*
ESF+	*0*	*0*	*5*	*114,380*	*0.00*	*0.12*

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy) (1)						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
EE	1	3%	11	38%	17	59%

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy) (1)						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
EE	0	0%	10	45%	12	55%

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

For further explanations about these data, please see the PIF Report 2025

Ireland – Éire

1. Traditional Own Resources					
Reporting Year 2025	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	0	0	45	3,139,053	0.50%

Irregularities reported 2021-2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
SA/RD	1	29,836	0	0		
TOTAL	1	29,836	0	0		

3. Cohesion and Fisheries Policy - Programming period 2014-2020						
Period / Fund	Irregularities reported as		Irregularities not reported as		FDR	IDR
	N	EUR	N	EUR	%	%
Year 2025	**0**	**0**	**2**	**3,578,275**		
ESF	*0*	*0*	*2*	*3,578,275*		
Cumulative from start of the programming period	**0**	**0**	**66**	**6,931,074**	**0.00**	**0.59**
ERDF	*0*	*0*	*19*	*549853.33*	*0.00*	*0.12*
ESF	*0*	*0*	*47*	*6381220.94*	*0.00*	*1.15*

4. Cohesion and Fisheries Policy - Programming period 2021-2027						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent			
Years 2024-2025	**0**	**0**	**4**	**159,536**	**0.00**	**0.11**
ESF+	*0*	*0*	*4*	*159,536*	*0.00*	*0.24*

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy) (1)						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
IE	1	3%	3	9%	31	89%

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy) (1)						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
IE	0	NA	0	NA	0	NA

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

For further explanations about these data, please see the PIF Report 2025

Greece – Ελλάδα

1. Traditional Own Resources					
Reporting Year 2025	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	26	2,918,814	7	543,980	0.86%

2. Natural Resources						
Irregularities reported in 2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	0	0	6	223,957	0.00	0.01
Rural Development (RD)	0	0	176	3,240,155	0.00	0.41
TOTAL	0	0	182	3,464,111	0.00	0.13

Irregularities reported 2021-2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	8	2,714,876	445	7,640,743	0.03	0.08
Rural Development (RD)	1	1,019,379	1,216	18,704,837	0.03	0.48
TOTAL	9	3,734,255	1,661	26,345,580	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 2025	**3**	**242,515**	**207**	**85,059,237**		
CF	*0*	*0*	*9*	*18,299,505*		
ERDF	*3*	*242,515*	*140*	*60,267,216*		
ESF	*0*	*0*	*58*	*6,492,516*		
Cumulative from start of the programming period	**12**	**7,119,171**	**696**	**346,868,526**	**0.04**	**1.90**
CF	*3*	*6,117,703*	*41*	*43,723,659*	*0.22*	*1.58*
ERDF	*8*	*960,069*	*441*	*137,032,313*	*0.01*	*1.25*
ESF	*1*	*41,400*	*206*	*165,544,858*	*0.00*	*4.06*
EMFF	*0*	*0*	*8*	*567,696*	*0.00*	*0.15*

4. Cohesion and Fisheries Policy - Programming period 2021-2027						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent			
Years 2024-2025	**0**	**0**	**5**	**1,946,963**	**0.00**	**0.05**
ERDF	*0*	*0*	*5*	*1,946,963*	*0.00*	*0.10*

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy) (1)						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
GR	0	0%	0	0%	17	100%

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy) (1)						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
GR	7	12%	1	2%	49	86%

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

For further explanations about these data, please see the PIF Report 2025

Spain – España

1. Traditional Own Resources					
Reporting Year 2025	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	6	799,036	480	72,983,869	2.54%

2. Natural Resources

Irregularities reported in 2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	4	613,613	107	7,261,955	0.01	0.13
Rural Development (RD)	1	9,807	335	68,156,961	0.00	4.14
TOTAL	**5**	**623,420**	**442**	**75,418,916**	**0.01**	**1.02**

Irregularities reported 2021-2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	17	1,129,046	1,032	39,356,598	0.00	0.14
Rural Development (RD)	15	7,444,565	1,371	138,188,444	0.11	2.00
TOTAL	**32**	**8,573,611**	**2,403**	**177,545,041**	**0.02**	**0.50**

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 2025	**8**	**1,923,627**	**777**	**179,652,472**		
ERDF	*8*	*1,923,627*	*766*	*178,101,675*		
ESF	*0*	*0*	*11*	*1,550,796*		
Cumulative from start of the programming period	**11**	**2,024,341**	**1,269**	**295,788,328**	**0.00**	**0.69**
ERDF	*11*	*2,024,341*	*1,031*	*241,461,607*	*0.01*	*0.83*
ESF	*0*	*0*	*192*	*50,894,152*	*0.00*	*0.40*
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)						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
ES	31	70%	0	0%	13	30%

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy) (1)						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
ES	25	18%	0	0%	112	82%

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

For further explanations about these data, please see the PIF Report 2025

France

1. Traditional Own Resources					
Reporting Year 2025	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	62	25,443,268	344	60,224,996	3.01%

2. Natural Resources						
Irregularities reported in 2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	9	512,973	42	2,206,230	0.01	0.03
Rural Development (RD)	0	0	258	12,392,124	0.00	0.58
SA/RD	0	0	1	32,232		
TOTAL	**9**	**512,973**	**301**	**14,630,586**	**0.01**	**0.15**

Irregularities reported 2021-2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	172	4,514,316	298	20,300,900	0.01	0.05
Rural Development (RD)	43	640,670	714	24,949,592	0.01	0.25
SA/RD	0	0	1	32,232		
TOTAL	**215**	**5,154,985**	**1,013**	**45,282,724**	**0.01**	**0.10**

3. Cohesion and Fisheries Policy - Programming period 2014-2020						
Period / Fund	Irregularities reported as		Irregularities not reported		FDR	IDR
	N	EUR	N	EUR	%	%
Year 2025	**2**	**750,582**	**50**	**6,925,617**		
ERDF	*1*	*385,096*	*41*	*6,706,872*		
ESF	*1*	*365,486*	*6*	*117,252*		
EMFF	*0*	*0*	*3*	*101,493*		
Cumulative from start of the programming period	**25**	**11,936,015**	**532**	**64,014,694**	**0.07**	**0.35**
ERDF	*20*	*11,304,602*	*370*	*49,463,549*	*0.10*	*0.45*
ESF	*4*	*575,163*	*132*	*11,137,833*	*0.01*	*0.17*
EMFF	*1*	*56,250*	*30*	*3,413,312*	*0.01*	*0.63*

4. Cohesion and Fisheries Policy - Programming period 2021-2027						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent			
Years 2024-2025	**1**	**583,047**	**0**	**0**	**0.02**	**0.00**
ERDF	*1*	*583,047*	*0*	*0*	*0.04*	*0.00*

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy) (1)						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
FR	14	22%	12	19%	38	59%

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy) (1)						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
FR	0	0%	0	0%	12	100%

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

For further explanations about these data, please see the PIF Report 2025

Croatia – Hrvatska

1. Traditional Own Resources					
Reporting Year 2025	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	6	628,115	9	192,275	0.88%

2. Natural Resources						
Irregularities reported in 2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	0	0	11	407,302	0.00	0.10
Rural Development (RD)	0	0	189	18,598,948	0.00	5.63
TOTAL	0	0	200	19,006,249	0.00	2.64

Irregularities reported 2021-2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	4	1,380,979	40	1,856,886	0.07	0.10
Rural Development (RD)	11	3,190,444	604	43,219,978	0.18	2.50
TOTAL	15	4,571,424	644	45,076,864	0.13	1.23

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 2025	**4**	**657,624**	**43**	**4,518,113**		
ERDF	*2*	*633719.68*	*12*	*2979776.72*		
ESF	*2*	*23904.72*	*31*	*1538336.45*		
Cumulative from start of the programming period	**20**	**17,177,522**	**267**	**52,486,575**	**0.19**	**0.57**
CF	*2*	*10,470,966*	*23*	*9,234,625*	*0.49*	*0.43*
ERDF	*15*	*6,469,895*	*82*	*16,901,034*	*0.13*	*0.35*
ESF	*3*	*236,661*	*136*	*24,029,691*	*0.01*	*1.23*
EMFF	*0*	*0*	*26*	*2,321,226*	*0.00*	*1.03*

4. Cohesion and Fisheries Policy - Programming period 2021-2027						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent			
Years 2024-2025	**0**	**0**	**1**	**23,265**	**0.00**	**0.00**
ESF+	*0*	*0*	*1*	*23,265*	*0.00*	*0.04*

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy) (1)						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
HR	5	31%	7	44%	4	25%

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy) (1)						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
HR	0	0%	2	50%	2	50%

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

For further explanations about these data, please see the PIF Report 2025

Italy – Italia

1. Traditional Own Resources					
Reporting Year 2025	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	19	7,171,687	68	4,854,689	0.37%

2. Natural Resources						
Irregularities reported in 2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	7	881,426	111	7,186,904	0.02	0.17
Rural Development (RD)	2	30,281	153	5,863,077	0.00	0.26
SA/RD	1	147,017	24	2,578,152		
TOTAL	**10**	**1,058,725**	**288**	**15,628,133**	**0.02**	**0.24**
Irregularities reported 2021-2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	61	5,480,724	663	44,072,443	0.03	0.21
Rural Development (RD)	35	6,528,881	566	33,537,095	0.07	0.38
SA/RD	20	1,603,617	117	13,699,314		
TOTAL	**116**	**13,613,222**	**1,346**	**91,308,852**	**0.05**	**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 2025	**3**	**352,293**	**188**	**22,598,699**		
ERDF	*2*	*270,000*	*159*	*19,587,551*		
ESF	*0*	*0*	*27*	*2,961,929*		
EMFF	*1*	*82,293*	*2*	*49,220*		
Cumulative from start of the programming period	**19**	**5,209,929**	**828**	**151,559,954**	**0.01**	**0.33**
ERDF	*18*	*5,127,636*	*666*	*132,131,038*	*0.02*	*0.48*
ESF	*0*	*0*	*160*	*19,379,696*	*0.00*	*0.11*
EMFF	*1*	*82,293*	*2*	*49,220*	*0.02*	*0.01*

4. Cohesion and Fisheries Policy - Programming period 2021-2027						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent			
Years 2024-2025	**0**	**0**	**4**	**150,417**	**0.00**	**0.00**
ERDF	*0*	*0*	*4*	*150,417*	*0.00*	*0.00*

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy) [(1)]						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
IT	38	15%	10	4%	205	81%

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy) [(1)]						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
IT	18	31%	5	8%	36	61%

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

For further explanations about these data, please see the PIF Report 2025

Cyprus – Κύπρος

1. Traditional Own Resources					
Reporting Year 2025	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	7	188,692	4	483,523	1.05%

2. Natural Resources

Irregularities reported in 2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	0	0	1	298,480	0.00	0.53
TOTAL	0	0	1	298,480	0.00	0.31

Irregularities reported 2021-2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	0	0	1	298,480	0.00	0.11
Rural Development (RD)	3	866,924	0	0	0.65	0.00
SA/RD	1	3,102	0	0		
TOTAL	4	870,026	1	298,480	0.22	0.07

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 2025	**0**	**0**	**1**	**2,495,072**		
CF	*0*	*0*	*1*	*2,495,072*		
Cumulative from start of the programming period	**4**	**414,860**	**25**	**5,152,941**	**0.05**	**0.58**
CF	*0*	*0*	*10*	*4,150,336*	*0.00*	*1.60*
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)						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
CY	0	0%	0	0%	6	100%

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy) (1)						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
CY	0	0%	1	20%	4	80%

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

For further explanations about these data, please see the PIF Report 2025

Latvia – Latvija

1. Traditional Own Resources					
Reporting Year 2025	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	0	0	31	1,675,724	2.51%

2. Natural Resources

Irregularities reported in 2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	0	0	6	100,218	0.00	0.03
Rural Development (RD)	2	75,232	17	313,953	0.11	0.45
TOTAL	2	75,232	23	414,171	0.02	0.10

Irregularities reported 2021-2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	0	0	14	249,786	0.00	0.02
Rural Development (RD)	23	3,637,489	78	2,704,895	0.63	0.47
TOTAL	23	3,637,489	92	2,954,681	0.17	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 2025	**1**	**56,330**	**4**	**250,888**		
CF	*0*	*0*	*1*	*93,184*		
ERDF	*1*	*56,330*	*3*	*157,705*		
programming period	**68**	**26,756,519**	**148**	**30,000,527**	**0.57**	**0.64**
CF	*5*	*1,654,048*	*20*	*7,051,764*	*0.13*	*0.57*
ERDF	*53*	*23,902,427*	*101*	*21,359,428*	*0.90*	*0.80*
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		Irregularities not reported			
Years 2024-2025	**3**	**65,177**	**1**	**32,874**	**0.01**	**0.00**
CF	*0*	*0*	*1*	*32,874*	*0.00*	*0.02*
ESF+	*3*	*65,177*	*0*	*0*	*0.10*	*0.00*

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy)[1]						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
LV	3	9%	7	22%	22	69%

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy)[1]						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
LV	9	24%	13	34%	16	42%

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

For further explanations about these data, please see the PIF Report 2025

Lithuania – Lietuva

1. Traditional Own Resources					
Reporting Year 2025	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	18	2,470,847	11	516,283	2.01%

2. Natural Resources						
Irregularities reported in 2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	0	0	14	504,047	0.00	0.08
Rural Development (RD)	15	946,157	60	2,267,338	0.27	0.65
TOTAL	15	946,157	74	2,771,386	0.10	0.29

Irregularities reported 2021-2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	4	77,628	115	3,143,726	0.00	0.11
Rural Development (RD)	82	4,249,554	385	11,316,427	0.33	0.88
TOTAL	86	4,327,182	500	14,460,153	0.10	0.35

3. Cohesion and Fisheries Policy - Programming period 2014-2020						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Year 2025	**0**	**0**	**21**	**10,050,387**		
CF	*0*	*0*	*1*	*481,625*		
ERDF	*0*	*0*	*18*	*9,496,010*		
ESF	*0*	*0*	*1*	*58,478*		
EMFF	*0*	*0*	*1*	*14,274*		
Cumulative from start of the programming period	**15**	**4,355,023**	**616**	**65,501,409**	**0.06**	**0.93**
CF	*0*	*0*	*110*	*14,865,238*	*0.00*	*0.73*
ERDF	*5*	*3,784,500*	*468*	*48,347,086*	*0.10*	*1.31*
ESF	*7*	*471,904*	*33*	*2,195,471*	*0.04*	*0.18*
EMFF	*3*	*98,618*	*5*	*93,614*	*0.16*	*0.15*

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy)(1)						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
LT	0	0%	0	0%	40	100%

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy) (1)						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
LT	1	13%	5	63%	22	25%

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

For further explanations about these data, please see the PIF Report 2025

Luxembourg

1. Traditional Own Resources					
Reporting Year 2025	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	0	0	5	86,297	0.48%

2. Natural Resources						
Irregularities reported in 2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Rural Development (RD)	0	0	3	27,026	0.00	0.06
TOTAL	0	0	3	27,026	0.00	0.04

Irregularities reported 2021-2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Rural Development (RD)	0	0	5	79,755	0.00	0.08
TOTAL	0	0	5	79,755	0.00	0.03

3. Cohesion and Fisheries Policy - Programming period 2014-2020						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Cumulative from start of the programming period	**0**	**0**	**1**	**14,259**	**0.00**	**0.01**
ERDF	*0*	*0*	*1*	*14,259*	*0.00*	*0.02*

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy) (1)						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
LU	0	0%	0	0%	1	100%

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy) (1)						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
LU	0	NA	0	NA	0	NA

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

For further explanations about these data, please see the PIF Report 2025

Hungary - Magyarország

1. Traditional Own Resources					
Reporting Year 2025	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	3	394,768	30	2,984,576	0.94%

2. Natural Resources

Irregularities reported in 2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	
Support to agriculture (SA)	1	115,238	15	1,716,334	0.01	0.12
Rural Development (RD)	8	5,322,260	292	15,791,488	1.65	4.89
TOTAL	9	5,437,498	307	17,507,822	0.31	1.01

Irregularities reported 2021-2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	2	115,238	54	4,782,326	0.00	0.07
Rural Development (RD)	39	12,349,244	1,516	56,319,442	0.42	1.92
TOTAL	41	12,464,482	1570	61,101,768	0.13	0.63

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 2025	**17**	**3,430,031**	**187**	**22,824,009**		
CF	*0*	*0*	*1*	*13,998*		
ERDF	*15*	*2,464,791*	*131*	*18,813,729*		
ESF	*1*	*88,381*	*53*	*2,896,376*		
EMFF	*1*	*876,859*	*2*	*1,099,906*		
Cumulative from start of the programming period	**214**	**53,390,866**	**1,236**	**187,218,608**	**0.24**	**0.84**
CF	*1*	*1,288,808*	*46*	*18,203,122*	*0.02*	*0.30*
ERDF	*198*	*49,650,854*	*878*	*130,011,974*	*0.44*	*1.14*
ESF	*14*	*1,574,345*	*297*	*35,962,523*	*0.03*	*0.72*
EMFF	*1*	*876,859*	*15*	*3,040,989*	*2.57*	*8.92*

4. Cohesion and Fisheries Policy - Programming period 2021-2027						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent			
Years 2024-2025	**2**	**128,363**	**148**	**14,876,097**	**0.00**	**0.46**
CF	*0*	*0*	*1*	*951,191*	*0.00*	*0.44*
ERDF	*2*	*128,363*	*145*	*12,666,396*	*0.01*	*0.88*
ESF+	*0*	*0*	*2*	*1,258,509*	*0.00*	*0.08*

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy) (1)						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
HU	37	16%	18	8%	174	76%

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy) (1)						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
HU	51	38%	5	4%	77	58%

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

For further explanations about these data, please see the PIF Report 2025

Malta

1. Traditional Own Resources					
Reporting Year 2025	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	0	0	0	0	0.00%

2. Natural Resources						
Irregularities reported in 2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Rural Development (RD)	0	0	2	56,735	0.00	0.13
TOTAL	**0**	**0**	**2**	**56,735**	**0.00**	**0.11**

Irregularities reported 2021-2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Rural Development (RD)	4	354,101	31	1,803,250	0.33	1.69
TOTAL	**4**	**354,101**	**31**	**1,803,250**	**0.25**	**1.27**

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 2025	**0**	**0**	**3**	**72,241**		
ERDF	*0*	*0*	*2*	*48,136*		
ESF	*0*	*0*	*1*	*24,105*		
Cumulative from start of the programming period	**2**	**274,844**	**30**	**3,089,530**	**0.32**	**3.63**
CF	*1*	*214,695*	*2*	*913,518*	*0.10*	*0.45*
ERDF	*1*	*60,149*	*17*	*1,462,529*	*0.02*	*0.39*
ESF	*0*	*0*	*7*	*616,772*	*0.00*	*0.25*
EMFF	*0*	*0*	*4*	*96,710*	*0.00*	*0.43*

4. Cohesion and Fisheries Policy - Programming period 2021-2027						
Period / Fund	Irregularities reported as		Irregularities not reported			
Years 2024-2025	**0**	**0**	**1**	**23,274**	**0.00**	**0.03**
CF	*0*	*0*	*1*	*23,274*	*0.00*	*0.21*

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy) (1)						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
MT	0	0%	0	0%	1	100%

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy) (1)						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
MT	0	0%	0	0%	2	100%

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

For further explanations about these data, please see the PIF Report 2025

Netherlands - Nederland

1. Traditional Own Resources					
Reporting Year 2025	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	0	0	351	41,674,315	0.92%

2. Natural Resources						
Irregularities reported in 2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	83	940,979	3	49,593	0.13	0.01
Rural Development (RD)	0	0	7	339,339	0.00	0.12
TOTAL	**83**	**940,979**	**10**	**388,933**	**0.09**	**0.04**

Irregularities reported 2021-2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	97	1,428,551	46	922,349	0.04	0.03
Rural Development (RD)	0	0	14	806,588	0.00	0.09
TOTAL	**97**	**1,428,551**	**60**	**1,728,938**	**0.03**	**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 2025	**0**	**0**	**5**	**407,359**		
ERDF	*0*	*0*	*5*	*407,359*		
Cumulative from start of the programming period	**1**	**0**	**85**	**5,113,259**	**0.00**	**0.31**
CF	*0*	*0*	*1*	*42,275*		
ERDF	*0*	*0*	*77*	*4,831,393*	*0.00*	*0.62*
ESF	*1*	*0*	*4*	*199,164*	*0.00*	*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)						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
NL	9	39%	14	61%	0	0%

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy) (1)						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
NL	5	31%	7	44%	4	25%

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

For further explanations about these data, please see the PIF Report 2025

Austria – Österreich

1. Traditional Own Resources					
Reporting Year 2025	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	8	1,479,396	51	9,196,840	3.38%

2. Natural Resources						
Irregularities reported in 2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	0	0	4	147,438	0.00	0.02
Rural Development (RD)	0	0	6	483,655	0.00	0.10
TOTAL	**0**	**0**	**10**	**631,093**	**0.00**	**0.05**

Irregularities reported 2021-2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	4	1,156,097	10	288,488	0.03	0.01
Rural Development (RD)	1	188,605	14	832,020	0.01	0.03
TOTAL	**5**	**1,344,701**	**24**	**1,120,508**	**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 2025	**2**	**1,049,835**	**15**	**1,454,681**		
ERDF	*2*	*1,049,835*	*14*	*1,413,462*		
ESF	*0*	*0*	*1*	*41,219*		
Cumulative from start of the programming period	**7**	**3,042,267**	**146**	**13,927,526**	**0.24**	**1.11**
ERDF	*3*	*2,953,835*	*125*	*12,959,841*	*0.43*	*1.87*
ESF	*4*	*88,432*	*20*	*885,743*	*0.02*	*0.16*
EMFF	*0*	*0*	*1*	*81,943*	*0.00*	*1.18*

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy)(1)						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
AT	1	50%	0	0%	1	50%

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy) (1)						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
AT	1	33%	0	0%	2	67%

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

For further explanations about these data, please see the PIF Report 2025

Poland – Polska

1. Traditional Own Resources					
Reporting Year 2025	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	16	11,657,102	113	7,134,818	1.04%

2. Natural Resources						
Irregularities reported in 2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	9	646,502	28	2,883,407	0.02	0.08
Rural Development (RD)	12	601,024	800	18,294,709	0.03	1.06
SA/RD	0	0	4	288,851		
TOTAL	21	1,247,526	832	21,466,966	0.02	0.40

Irregularities reported 2021-2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	45	7,110,787	180	119,027,535	0.04	0.69
Rural Development (RD)	59	2,940,849	2,289	51,253,309	0.04	0.70
SA/RD	2	96,660	6	497,963		
TOTAL	106	10,148,296	2,475	170,778,806	0.04	0.69

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 2025	**10**	**3,644,339**	**331**	**96,270,921**		
CF	*0*	*0*	*2*	*5,579,304*		
ERDF	*1*	*1,471,626*	*208*	*69,097,323*		
ESF	*8*	*1,926,742*	*115*	*20,150,453*		
EMFF	*1*	*245,972*	*6*	*1,443,841*		
Cumulative from start of the programming period	**170**	**65,565,139**	**4,089**	**686,575,450**	**0.08**	**0.87**
CF	*3*	*4,062,402*	*185*	*34,842,724*	*0.02*	*0.15*
ERDF	*67*	*42,715,171*	*2,661*	*536,176,846*	*0.10*	*1.27*
ESF	*96*	*17,831,778*	*1,221*	*112,845,699*	*0.14*	*0.87*
EMFF	*4*	*955,789*	*22*	*2,710,182*	*0.18*	*0.51*

4. Cohesion and Fisheries Policy - Programming period 2021-2027						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent			
Years 2024-2025	**0**	**0**	**72**	**11,811,919**	**0.00**	**0.11**
ERDF	*0*	*0*	*44*	*10,127,544*	*0.00*	*0.14*
ESF+	*0*	*0*	*28*	*1,684,375*	*0.00*	*0.10*

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy)[1]						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
PL	133	34%	51	13%	210	53%

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy)[1]						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
PL	97	31%	60	19%	159	50%

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

For further explanations about these data, please see the PIF Report 2025

Portugal

1. Traditional Own Resources					
Reporting Year 2025	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	2	273,562	0	0	0.07%

2. Natural Resources						
Irregularities reported in 2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	3	413,146	65	1,905,296	0.05	0.21
Rural Development (RD)	2	750,188	244	11,133,902	0.24	3.57
TOTAL	5	1,163,334	309	13,039,199	0.10	1.07

Irregularities reported 2021-2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	7	667,623	192	6,948,670	0.02	0.16
Rural Development (RD)	8	1,297,382	1,166	38,822,307	0.05	1.54
TOTAL	15	1,965,004	1,358	45,770,977	0.03	0.66

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 2025	**27**	**11,064,944**	**104**	**9,013,059**		
CF	*0*	*0*	*22*	*3,582,960*		
ERDF	*21*	*10,715,102*	*45*	*3,624,518*		
ESF	*6*	*349,842*	*27*	*1,301,216*		
EMFF	*0*	*0*	*10*	*504,366*		
Cumulative from start of the programming period	**101**	**100,389,012**	**488**	**47,555,473**	**0.43**	**0.20**
CF	*1*	*192,549*	*44*	*5,929,683*	*0.01*	*0.21*
ERDF	*53*	*89,670,556*	*241*	*28,228,684*	*0.71*	*0.22*
ESF	*44*	*10,035,333*	*124*	*7,493,558*	*0.13*	*0.10*
EMFF	*3*	*490,574*	*79*	*5,903,548*	*0.12*	*1.50*

4. Cohesion and Fisheries Policy - Programming period 2021-2027						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent			
Years 2024-2025	**2**	**7,535,680**	**1**	**48,069**	**0.27**	**0.00**
ERDF	*2*	*7,535,680*	*0*	*0*	*0.72*	*0.00*
ESF+	*0*	*0*	*1*	*48,069*	*0.00*	*0.00*

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy) [(1)]						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
PT	1	3%	6	21%	22	76%

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy) [(1)]						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
PT	0	0%	0	0%	49	100%

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

For further explanations about these data, please see the PIF Report 2025

Romania – România

1. Traditional Own Resources					
Reporting Year 2025	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	11	360,667	61	5,907,103	1.27%

2. Natural Resources						
Irregularities reported in 2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	48	2,308,272	52	2,917,863	0.12	0.15
Rural Development (RD)	26	2,084,878	455	36,328,335	0.18	3.16
TOTAL	74	4,393,150	507	39,246,198	0.14	1.26

Irregularities reported 2021-2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	338	13,470,421	264	21,917,447	0.14	0.22
Rural Development (RD)	230	15,486,875	1,884	141,756,510	0.27	2.51
SA/RD	1	37,967	0	0		
TOTAL	569	28,995,262	2148	163,673,957	0.19	1.06

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 2025	**80**	**45,289,011**	**283**	**74,194,237**		
CF	*3*	*0*	*19*	*11,852,907*		
ERDF	*37*	*36,853,833*	*164*	*52,349,743*		
ESF	*27*	*6,649,048*	*80*	*9,131,737*		
EMFF	*13*	*1,786,131*	*20*	*859,850*		
Cumulative from start of the programming period	**292**	**341,579,363**	**1,541**	**481,857,914**	**1.43**	**2.01**
CF	*28*	*167,804,558*	*169*	*169,985,927*	*2.57*	*2.60*
ERDF	*167*	*154,817,074*	*745*	*262,996,340*	*1.25*	*2.13*
ESF	*73*	*15,576,734*	*554*	*40,632,032*	*0.32*	*0.83*
EMFF	*24*	*3,380,997*	*73*	*8,243,616*	*2.53*	*6.17*

4. Cohesion and Fisheries Policy - Programming period 2021-2027						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent			
Years 2024-2025	**24**	**12,507,042**	**32**	**7,036,612**	**0.19**	**0.11**
ERDF	*23*	*12,452,270*	*26*	*6,793,111*	*0.31*	*0.17*
ESF+	*1*	*54,772*	*6*	*243,500*	*0.01*	*0.02*

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy) (1)						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
RO	21	4%	175	35%	300	60%

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy) (1)						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
RO	73	37%	8	4%	118	59%

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

For further explanations about these data, please see the PIF Report 2025

Slovenia – Slovenija

1. Traditional Own Resources					
Reporting Year 2025	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	1	20,779	25	1,242,393	0.46%

2. Natural Resources

Irregularities reported in 2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Rural Development (RD)	2	82,599	11	265,754	0.06	0.20
TOTAL	**2**	**82,599**	**11**	**265,754**	**0.03**	**0.10**

Irregularities reported 2021-2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	0	0	8	168,026	0.00	0.02
Rural Development (RD)	3	95,949	43	944,557	0.01	0.13
TOTAL	**3**	**95,949**	**51**	**1,112,583**	**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 2025	**1**	**28,671**	**4**	**659,588**		
ERDF	*0*	*0*	*4*	*659,588*		
ESF	*1*	*28,671*	*0*	*0*		
Cumulative from start of the programming period	**22**	**4,202,859**	**74**	**9,727,973**	**0.13**	**0.29**
CF	*6*	*756,731*	*7*	*1,954,807*	*0.08*	*0.21*
ERDF	*10*	*2,712,553*	*48*	*6,521,539*	*0.16*	*0.39*
ESF	*6*	*733,576*	*19*	*1,251,627*	*0.10*	*0.17*

4. Cohesion and Fisheries Policy - Programming period 2021-2027						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent			
Years 2024-2025	**0**	**0**	**1**	**19,872**	**0.00**	**0.01**
ERDF	*0*	*0*	*1*	*19,872*	*0.00*	*0.01*

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy)[(1)]						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
SI	0	0%	2	18%	9	82%

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy) [(1)]						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
SI	7	41%	2	12%	8	47%

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

For further explanations about these data, please see the PIF Report 2025

Slovakia – Slovensko

1. Traditional Own Resources					
Reporting Year 2025	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	0	0	19	1,204,238	0.66%

2. Natural Resources						
Irregularities reported in 2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	0	0	5	381,922	0.00	0.09
Rural Development (RD)	0	0	28	2,524,410	0.00	0.50
SA/RD	3	11,414	11	312,982		
TOTAL	**3**	**11,414**	**44**	**3,219,314**	**0.00**	**0.35**
Irregularities reported 2021-2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	1	17,728	31	936,272	0.00	0.05
Rural Development (RD)	21	4,590,405	236	24,875,455	0.39	2.12
SA/RD	9	129,565	215	5,791,985		
TOTAL	**31**	**4,737,698**	**482**	**31,603,712**	**0.15**	**0.98**

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 2025	**20**	**31,525,579**	**66**	**59,056,812**		
CF	*4*	*22,865,671*	*13*	*6,627,518*		
ERDF	*8*	*8,647,346*	*50*	*52,363,618*		
ESF	*8*	*12,561*	*3*	*65,676*		
Cumulative from start of the programming period	**75**	**110,076,000**	**722**	**524,235,942**	**0.78**	**3.72**
CF	*14*	*33,660,122*	*136*	*237,046,556*	*0.84*	*5.94*
ERDF	*47*	*71,099,277*	*474*	*254,564,224*	*0.99*	*3.56*
ESF	*14*	*5,316,601*	*105*	*31,483,697*	*0.18*	*1.07*
EMFF	*0*	*0*	*7*	*1,141,465*	*0.00*	*23.05*

4. Cohesion and Fisheries Policy - Programming period 2021-2027						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent			
Years 2024-2025	**1**	**92,185**	**15**	**7,658,909**	**0.01**	**0.50**
CF	*0*	*0*	*2*	*2,123,085*	*0.00*	*0.82*
ERDF	*1*	*92,185*	*9*	*5,211,598*	*0.01*	*0.71*
ESF+	*0*	*0*	*4*	*324,225*	*0.00*	*0.06*

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy)[(1)]						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
SK	4	12%	2	6%	28	82%

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy)[(1)]						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
SK	19	15%	33	25%	78	60%

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

For further explanations about these data, please see the PIF Report 2025

Finland – Suomi-Finland

1. Traditional Own Resources					
Reporting Year 2025	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	2	163,234	58	5,586,025	3.03%

2. Natural Resources

Irregularities reported in 2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	0	0	7	115,316	0.00	0.02
Rural Development (RD)	0	0	17	604,701	0.00	0.21
TOTAL	0	0	24	720,017	0.00	0.09

Irregularities reported 2021-2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	1	0	38	1,027,377	0.00	0.04
Rural Development (RD)	1	33,624	82	3,306,966	0.00	0.20
SA/RD	3	27,458	3	57,778		
TOTAL	5	61,082	123	4,392,120	0.00	0.10

3. Cohesion and Fisheries Policy - Programming period 2014-2020						
Period / Fund	Irregularities reported as		Irregularities not reported		FDR	IDR
	N	EUR	N	EUR	%	%
Year 2025	**1**	**132,888**	**2**	**190,380**		
ERDF	*0*	*0*	*2*	*190379.85*		
EMFF	*1*	*132887.64*	*0*	*0*		
Cumulative from start of the programming period	**1**	**132,888**	**69**	**3,449,625**	**0.01**	**0.22**
ERDF	*0*	*0*	*45*	*2,794,914*	*0.00*	*0.31*
ESF	*0*	*0*	*16*	*344,685*	*0.00*	*0.06*
EMFF	*1*	*132,888*	*8*	*310,026*	*0.18*	*0.42*

4. Cohesion and Fisheries Policy - Programming period 2021-2027						
Period / Fund	Irregularities reported as		Irregularities not reported			
Years 2024-2025	**2**	**46,112**	**1**	**12,476**	**0.02**	**0.00**
ERDF	*2*	*46,112*	*0*	*0*	*0.03*	*0.00*
EMFAF	*0*	*0*	*1*	*12,476*	*0.00*	*0.09*

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy) (1)						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
FI	0	NA	0	NA	0	NA

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy) (1)						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
FI	1	25%	0	0%	3	75%

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

For further explanations about these data, please see the PIF Report 2025

Sweden – Sverige

1. Traditional Own Resources					
Reporting Year 2025	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	7	221,238	240	38,095,480	4.54%

2. Natural Resources						
Irregularities reported in 2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	0	0	5	86,938	0.00	0.01
Rural Development (RD)	0	0	24	684,001	0.00	0.31
TOTAL	0	0	29	770,940	0.00	0.08

Irregularities reported 2021-2025						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	1	18,711	13	227,308	0.00	0.01
Rural Development (RD)	2	1,000,868	68	1,990,791	0.08	0.15
SA/RD	0	0	1	22,203		
TOTAL	3	1,019,579	82	2,240,303	0.02	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 2025	**1**	**59,399**	**29**	**2,141,715**		
ERDF	*0*	*0*	*3*	*171257.34*		
EMFF	*1*	*59398.73*	*26*	*1970458.12*		
Cumulative from start of the programming period	**11**	**1,334,415**	**120**	**7,144,807**	**0.07**	**0.36**
ERDF	*1*	*21,659*	*41*	*1,499,039*	*0.00*	*0.15*
ESF	*4*	*437,134*	*32*	*1,321,315*	*0.05*	*0.15*
EMFF	*6*	*875,622*	*47*	*4,324,452*	*0.89*	*4.41*

4. Cohesion and Fisheries Policy - Programming period 2021-2027						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent			
Years 2024-2025	**0**	**0**	**4**	**85,244**	**0.00**	**0.02**
ERDF	*0*	*0*	*3*	*60,885*	*0.00*	*0.03*
ESF+	*0*	*0*	*1*	*24,360*	*0.00*	*0.10*

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Common Agricultural Policy)[(1)]						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
SE	0	0%	0	0%	2	100%

4: Follow-up to suspected fraud - Irregularities initially reported during 2014-2018 (Cohesion and Fisheries Policy)[(1)]						
	Dismissal		Established fraud		Pending suspected fraud	
	N.	%	N.	%	N.	%
SE	1	20%	0	0%	4	80%

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

For further explanations about these data, please see the PIF Report 2025

ANNEXES

Annex 1

	TOR: Total number of fraudulent and non-fraudulent cases with the related estimated and established amount (2021 - 2025)									
MS	2021		2022		2023		2024		2025	
	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR
BE	595	115,330,849	557	457,419,558	440	45,630,886	310	50,540,283	396	319,435,115
BG	29	2,491,371	12	1,852,452	20	1,340,759	19	4,534,492	24	2,526,151
CZ	65	3,097,226	84	7,459,102	103	6,645,648	91	6,783,752	59	3,994,884
DK	102	4,358,591	100	3,839,145	157	6,550,509	97	5,706,031	111	15,469,255
DE	1,573	84,677,562	1,939	139,966,248	2,371	207,947,750	2,518	144,614,053	1,634	168,227,217
EE	9	1,053,524	4	314,252	9	279,506	8	3,167,555	20	3,132,207
IE	27	1,446,990	22	2,265,975	59	8,016,806	100	12,627,322	45	3,139,053
EL	37	12,717,668	55	9,536,676	48	7,562,643	32	17,129,530	33	3,462,794
ES	491	55,574,434	532	33,626,312	485	52,967,312	423	70,767,692	486	73,782,905
FR	363	59,505,089	398	32,447,273	494	44,359,650	390	46,487,268	406	85,668,264
HR	8	944,363	24	3,860,549	16	1,214,961	17	946,332	15	820,390
IT	101	18,799,837	111	22,290,728	169	27,672,512	153	19,912,638	87	12,026,376
CY	1	13,590	5	160,662	6	251,416	10	306,369	11	672,214
LV	44	3,858,643	39	3,811,000	17	885,274	25	1,191,601	31	1,675,724
LT	68	5,157,425	56	3,730,125	60	7,050,814	39	1,888,618	29	2,987,130
LU	1	43,171					3	182,475	5	86,297
HU	31	2,064,718	25	2,546,011	28	1,950,834	37	3,011,636	33	3,379,343
MT	4	483,018	2	44,438	2	110,246	3	95,379		
NL	493	167,970,423	601	70,775,846	400	18,702,477	541	86,192,069	351	41,674,315
AT	61	6,642,690	76	3,570,430	72	4,307,732	61	4,534,436	59	10,676,236
PL	135	9,915,891	152	14,980,863	159	13,134,859	138	19,831,755	129	18,791,920
PT	24	2,900,653	41	3,362,891	46	1,554,415	10	6,162,980	2	273,562
RO	42	2,202,079	41	3,696,390	63	8,218,206	46	3,841,806	72	6,267,770
SI	13	1,135,392	18	465,159	29	1,383,263	29	3,365,977	26	1,263,172
SK	8	884,116	6	435,742	14	253,423	18	848,792	19	1,204,238
FI	50	12,720,222	37	3,360,331	69	6,568,452	81	7,678,249	60	5,749,259
SE	194	10,130,873	246	11,262,784	283	13,463,972	248	22,110,591	247	38,316,718
EU-27	**4,569**	**586,120,410**	**5,183**	**837,080,942**	**5,619**	**488,024,326**	**5,447**	**544,459,681**	**4,390**	**824,702,507**
UK	426	48,116,861	340	40,011,400	93	10,075,383	4	87,018		
Total	**4,995**	**634,237,271**	**5,523**	**877,092,343**	**5,712**	**498,099,708**	**5,451**	**544,546,700**	**4,390**	**824,702,507**

** Cut-off date 02/03/2026*

** Amounts are rounded

Annex 2

MS	TOR: Total number of fraudulent cases with the related estimated and established amount (2021 - 2025)									
	2021		2022		2023		2024		2025	
	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR
BE	187	100,539,075	123	55,264,806	48	9,022,930	37	30,265,541	29	24,655,630
BG	28	2,491,371	10	1,753,877	16	927,124	18	4,229,401	23	2,500,070
CZ	1	16,615								
DK	6	349,729	3	113,652			3	219,952	2	56,641
DE	60	4,265,030	51	4,626,392	24	2,648,162	318	16,460,678	22	1,216,031
EE	8	1,033,810	3	267,805	9	279,506	8	3,167,555	15	2,748,159
IE	1	100,366								
EL	13	10,706,085	45	8,677,543	46	7,522,484	26	16,622,555	26	2,918,814
ES	37	18,932,592	24	2,820,562	35	7,277,089	22	1,974,377	6	799,036
FR	86	28,226,342	86	11,751,645	79	3,669,109	73	7,076,126	62	25,443,268
HR	2	28,514	11	3,521,016	6	557,220	3	145,836	6	628,115
IT	17	13,221,370	31	6,633,564	57	16,691,373	49	10,120,120	19	7,171,687
CY	1	13,590	2	112,602	4	225,747	6	202,120	7	188,692
LV	9	1,043,536	3	98,255	2	28,604				
LT	46	3,837,216	33	2,812,294	30	6,351,805	19	1,505,074	18	2,470,847
LU										
HU	1	158,614	4	198,637	1	26,313	2	155,039	3	394,768
MT										
NL	5	14,406,943	2	295,846						
AT	4	4,203,383	4	59,719	5	215,150	1	18,403	8	1,479,396
PL	27	1,547,786	44	4,518,363	27	2,680,822	14	9,931,450	16	11,657,102
PT	4	1,003,662	15	2,148,461	2	357,509	5	3,644,322	2	273,562
RO	10	591,262	5	2,017,906	7	124,551	5	114,335	11	360,667
SI	1	565,821			4	694,523	1	73,204	1	20,779
SK	3	37,131	1	36,241	3	12,442	2	184,378		
FI	1	19,828	1	86,187	4	101,359	3	3,277,986	2	163,234
SE							1	105,125	7	221,238
EU-27	558	207,339,669	501	107,815,373	409	59,413,823	616	109,493,577	285	85,367,735
UK	2	4,450,974								
Total	560	211,790,643	501	107,815,373	409	59,413,823	616	109,493,577	285	85,367,735

** Cut-off date 02/03/2026*

** Amounts are rounded

Annex 3

	TOR: Total number of non-fraudulent cases with the related estimated and established amount (2021 - 2025)									
MS	2021		2022		2023		2024		2025	
	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR
BE	408	14,791,774	434	402,154,752	392	36,607,956	273	20,274,742	367	294,779,485
BG	1	0	2	98,575	4	413,635	1	305,091	1	26,081
CZ	64	3,080,611	84	7,459,102	103	6,645,648	91	6,783,752	59	3,994,884
DK	96	4,008,863	97	3,725,492	157	6,550,509	94	5,486,078	109	15,412,614
DE	1,513	80,412,532	1,888	135,339,856	2,347	205,299,588	2,200	128,153,375	1,612	167,011,186
EE	1	19,714	1	46,447					5	384,048
IE	26	1,346,624	22	2,265,975	59	8,016,806	100	12,627,322	45	3,139,053
EL	24	2,011,583	10	859,134	2	40,159	6	506,975	7	543,980
ES	454	36,641,842	508	30,805,750	450	45,690,223	401	68,793,315	480	72,983,869
FR	277	31,278,747	312	20,695,628	415	40,690,541	317	39,411,142	344	60,224,996
HR	6	915,850	13	339,533	10	657,741	14	800,496	9	192,275
IT	84	5,578,468	80	15,657,164	112	10,981,139	104	9,792,518	68	4,854,689
CY			3	48,060	2	25,668	4	104,249	4	483,523
LV	35	2,815,108	36	3,712,745	15	856,669	25	1,191,601	31	1,675,724
LT	22	1,320,209	23	917,831	30	699,009	20	383,544	11	516,283
LU	1	43,171					3	182,475	5	86,297
HU	30	1,906,104	21	2,347,374	27	1,924,521	35	2,856,597	30	2,984,576
MT	4	483,018	2	44,438	2	110,246	3	95,379		
NL	488	153,563,480	599	70,480,000	400	18,702,477	541	86,192,069	351	41,674,315
AT	57	2,439,307	72	3,510,711	67	4,092,582	60	4,516,033	51	9,196,840
PL	108	8,368,105	108	10,462,499	132	10,454,037	124	9,900,305	113	7,134,818
PT	20	1,896,991	26	1,214,430	44	1,196,905	5	2,518,657		
RO	32	1,610,817	36	1,678,485	56	8,093,655	41	3,727,471	61	5,907,103
SI	12	569,571	18	465,159	25	688,740	28	3,292,773	25	1,242,393
SK	5	846,985	5	399,501	11	240,982	16	664,414	19	1,204,238
FI	49	12,700,394	36	3,274,143	65	6,467,093	78	4,400,263	58	5,586,025
SE	194	10,130,873	246	11,262,784	283	13,463,972	247	22,005,466	240	38,095,480
EU-27	4,011	378,780,742	4,682	729,265,569	5,210	428,610,503	4,831	434,966,104	4,105	739,334,773
UK	424	43,665,887	340	40,011,400	93	10,075,383	4	87,018		
Total	4,435	422,446,629	5,022	769,276,970	5,303	438,685,885	4,835	435,053,123	4,105	739,334,773

** Cut-off date 02/03/2026*

** Amounts are rounded

Annex 4

	TOR: Percentage of the financial impact of OWNRES cases to the collected and made available TOR (gross) in 2025 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	319,435,115	8.63%	24,655,630	0.67%	294,779,485	7.97%
BG	2,526,151	1.30%	2,500,070	1.28%	26,081	0.01%
CZ	3,994,884	0.80%		0.00%	3,994,884	0.80%
DK	15,469,255	2.88%	56,641	0.01%	15,412,614	2.87%
DE	168,227,217	2.86%	1,216,031	0.02%	167,011,186	2.84%
EE	3,132,207	6.42%	2,748,159	5.64%	384,048	0.79%
IE	3,139,053	0.50%		0.00%	3,139,053	0.50%
EL	3,462,794	0.86%	2,918,814	0.73%	543,980	0.14%
ES	73,782,905	2.54%	799,036	0.03%	72,983,869	2.52%
FR	85,668,264	3.01%	25,443,268	0.90%	60,224,996	2.12%
HR	820,390	0.88%	628,115	0.67%	192,275	0.21%
IT	12,026,376	0.37%	7,171,687	0.22%	4,854,689	0.15%
CY	672,214	1.05%	188,692	0.29%	483,523	0.76%
LV	1,675,724	2.51%		0.00%	1,675,724	2.51%
LT	2,987,130	2.01%	2,470,847	1.66%	516,283	0.35%
LU	86,297	0.48%		0.00%	86,297	0.48%
HU	3,379,343	0.94%	394,768	0.11%	2,984,576	0.83%
MT		0.00%		0.00%		0.00%
NL	41,674,315	0.92%		0.00%	41,674,315	0.92%
AT	10,676,236	3.38%	1,479,396	0.47%	9,196,840	2.91%
PL	18,791,920	1.04%	11,657,102	0.64%	7,134,818	0.39%
PT	273,562	0.07%	273,562	0.07%		0.00%
RO	6,267,770	1.27%	360,667	0.07%	5,907,103	1.20%
SI	1,263,172	0.46%	20,779	0.01%	1,242,393	0.45%
SK	1,204,238	0.66%		0.00%	1,204,238	0.66%
FI	5,749,259	3.03%	163,234	0.09%	5,586,025	2.95%
SE	38,316,718	4.54%	221,238	0.03%	38,095,480	4.52%
EU-27	**824,702,507**	**2.68%**	**85,367,735**	**0.28%**	**739,334,773**	**2.41%**
UK						
Total	**824,702,507**	**2.68%**	**85,367,735**	**0.28%**	**739,334,773**	**2.41%**
** Cut-off date 02/03/2026*						
** Amounts are rounded						

Annex 5

MS	TOR: Recovery rates (RR) per cut-off date					
	2024			2025		
	Established amount	Recovered amount	RR	Established amount	Recovered amount	RR
	EUR	EUR	%	EUR	EUR	%
BE	18,081,813	15,717,646	87%	316,398,851	291,283,241	92%
BG	4,305,098	803,626	19%	2,277,668	758,036	33%
CZ	6,783,752	6,699,742	99%	3,994,884	3,920,096	98%
DK	5,706,031	5,366,192	94%	15,469,255	15,130,320	98%
DE	144,570,935	134,431,357	93%	168,227,217	100,399,985	60%
EE				384,048	384,048	100%
IE	12,627,322	6,654,449	53%	3,139,053	2,997,410	95%
EL	12,938,685	673,486	5%	1,053,873	247,749	24%
ES	70,086,511	63,299,426	90%	73,782,905	59,353,951	80%
FR	45,528,960	40,092,223	88%	84,813,412	47,078,060	56%
HR	800,496	789,716	99%	219,472	192,275	88%
IT	19,781,844	5,355,344	27%	8,712,936	3,039,636	35%
CY	306,369	163,487	53%	672,214	543,754	81%
LV	1,191,601	1,191,601	100%	1,675,724	1,675,724	100%
LT	637,560	351,247	55%	544,387	522,108	96%
LU	182,475	182,475	100%	86,297	86,297	100%
HU	3,011,636	1,408,346	47%	3,379,343	797,124	24%
MT	95,379	95,379	100%			
NL	86,016,460	56,021,255	65%	41,521,573	27,161,409	65%
AT	4,534,436	4,506,964	99%	10,676,236	10,140,325	95%
PL	17,565,686	16,071,944	91%	14,667,263	7,809,300	53%
PT	6,162,980	2,694,837	44%	273,562	273,562	100%
RO	3,841,806	3,639,443	95%	6,267,770	5,070,130	81%
SI	3,292,773	3,292,773	100%	1,263,172	1,014,583	80%
SK	848,792	664,414	78%	1,204,238	708,977	59%
FI	7,678,249	4,560,575	59%	5,749,259	5,469,503	95%
SE	22,005,466	21,048,877	96%	38,122,136	36,448,769	96%
EU-27	**498,583,114**	**395,776,828**	**79%**	**804,576,747**	**622,506,372**	**77%**
UK	87,018	87,018	100%			
Total	**498,670,133**	**395,863,847**	**79%**	**804,576,747**	**622,506,372**	**77%**

** Cut-off date 02/03/2026*

** Amounts are rounded

Annex 6

	TOR: Estimated and established amount per customs procedure per Member State (2025)									
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	24,622,009			20,052	13,570	282,151,926	1,103,649	11,410,081		113,829
BG	2,185,994	314,076				26,081				
CZ						3,994,884				
DK	44,409	12,232				15,243,935	10,808	36,861	31,953	89,057
DE	1,216,031					159,805,485	611,115	1,325,890	5,130,803	137,893
EE					2,748,159	384,048				
IE						2,652,772			354,300	131,981
EL	499,446	39,905	663,685		1,715,778	543,980				
ES	799,036					60,908,393	35,942	24,958	12,014,576	
FR	24,012,202	44,893			1,386,173	51,995,809	3,338,386	55,787	1,637,905	3,197,109
HR	45,710	181,797	400,608			192,275				
IT	5,341,447				1,830,240	4,399,057			16,672	438,960
CY	188,692					483,523				
LV						1,655,884			19,839	
LT	28,104		760,395		1,682,348	473,208	22,279	20,796		
LU						86,297				
HU	394,768					2,865,741			118,834	
MT										
NL						31,316,652	2,703,361	943,541	6,633,549	77,212
AT	1,479,396					9,118,778	14,819			63,243
PL	11,465,793	83,426	107,883			7,099,838			34,979	
PT	273,562									
RO	336,721	23,946				5,891,882				15,221
SI	20,779					1,242,393				
SK						1,193,221				11,017
FI	163,234					5,397,146			172,664	16,215
SE	221,238					23,849,291	69,315	10,658	11,340,880	2,825,337
EU-27	**73,338,568**	**700,276**	**1,932,572**	**20,052**	**9,376,268**	**672,972,499**	**7,909,674**	**13,828,573**	**37,506,954**	**7,117,073**
UK										
Total	**73,338,568**	**700,276**	**1,932,572**	**20,052**	**9,376,268**	**672,972,499**	**7,909,674**	**13,828,573**	**37,506,954**	**7,117,073**

** Cut-off date 02/03/2026*

** Amounts are rounded

Annex 7

	TOR: Customs procedure by number of cases per Member State (2025)									
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	27			1	1	294	52	13		8
BG	16	7				1				
CZ						59				
DK	1	1				103	1	2	1	2
DE	22					1,528	30	19	32	3
EE					15	5				
IE						39			4	2
EL	14	1	2		9	7				
ES	6					426	3	1	50	
FR	43	2			17	282	42	4	7	9
HR	2	3	1			9				
IT	18				1	65			1	2
CY	7					4				
LV						30			1	
LT	2		3		13	9	1	1		
LU						5				
HU	3					29			1	
MT										
NL						178	119	21	29	4
AT	8					48	1			2
PL	11	3	2			111			2	
PT	2									
RO	10	1				60				1
SI	1					25				
SK						18				1
FI	2					55			2	1
SE	7					220	4	1	14	1
EU-27	**202**	**18**	**8**	**1**	**56**	**3,610**	**253**	**62**	**144**	**36**
UK										
Total	**202**	**18**	**8**	**1**	**56**	**3,610**	**253**	**62**	**144**	**36**

** Cut-off date 02/03/2026*

Annex 8

	TOR: Method of detection by number of cases per Member State (2025)														
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	396	29	11	5	12			1	367	191	125	9		4	38
BG	24	23	6	8	9				1		1				
CZ	59								59	1	44			14	
DK	111	2	1					1	109	80	18			2	9
DE	1,634	22	2	10	8		1	1	1,612	117	1058	9	79	261	88
EE	20	15	14					1	5		4			1	
IE	45								45	2	8		26	6	3
EL	33	26	17	1	6			2	7	5	1				1
ES	486	6	1		2	2		1	480	117	152	15	156	33	7
FR	406	62	31	14	16			1	344	176	81	72		14	1
HR	15	6	4	1	1				9	5	2	2			
IT	87	19	2	8	9				68	16	29	17		5	1
CY	11	7	1	5	1				4		4				
LV	31								31		11			19	1
LT	29	18	1		17				11		11				
LU	5								5		5				
HU	33	3		3					30	1	25	4			
MT	0														
NL	351								351	144	146	1		60	
AT	59	8		2	6				51	4	34	1		7	5
PL	129	16	4	4	7			1	113	5	101	1		6	
PT	2	2			2										
RO	72	11		3	8				61		4	56			1
SI	26	1			1				25	4	17			4	
SK	19								19	2	15			1	1
FI	60	2	2						58	11	41			6	
SE	247	7	6	1					240	81	159				
EU-27	**4,390**	**285**	**103**	**65**	**105**	**2**	**1**	**9**	**4,105**	**962**	**2,096**	**187**	**261**	**443**	**156**
UK															
Total	**4,390**	**285**	**103**	**65**	**105**	**2**	**1**	**9**	**4,105**	**962**	**2,096**	**187**	**261**	**443**	**156**

** Cut-off date 02/03/2026*

Annex 9

	TOR: Method of detection by number of cases per Member State (2025)															
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	396	29	11	5	12			1	367	191	125	9		4	38
BG	24	23	6	8	9				1		1				
CZ	59								59	1	44			14	
DK	111	2	1					1	109	80	18			2	9
DE	1,634	22	2	10	8		1	1	1,612	117	1058	9	79	261	88
EE	20	15	14					1	5		4			1	
IE	45								45	2	8		26	6	3
EL	33	26	17	1	6			2	7	5	1				1
ES	486	6	1		2	2		1	480	117	152	15	156	33	7
FR	406	62	31	14	16			1	344	176	81	72		14	1
HR	15	6	4	1	1				9	5	2	2			
IT	87	19	2	8	9				68	16	29	17		5	1
CY	11	7	1	5	1				4		4				
LV	31								31		11			19	1
LT	29	18	1		17				11		11				
LU	5								5		5				
HU	33	3		3					30	1	25	4			
MT	0														
NL	351								351	144	146	1		60	
AT	59	8		2	6				51	4	34	1		7	5
PL	129	16	4	4	7			1	113	5	101	1		6	
PT	2	2			2										
RO	72	11		3	8				61		4	56			1
SI	26	1			1				25	4	17			4	
SK	19								19	2	15			1	1
FI	60	2	2						58	11	41			6	
SE	247	7	6	1					240	81	159				
EU-27	**4,390**	**285**	**103**	**65**	**105**	**2**	**1**	**9**	**4,105**	**962**	**2,096**	**187**	**261**	**443**	**156**
UK															
Total	**4,390**	**285**	**103**	**65**	**105**	**2**	**1**	**9**	**4,105**	**962**	**2,096**	**187**	**261**	**443**	**156**

** Cut-off date 02/03/2026*

Annex 10

	TOR: Recovery rates (RR) per Member State in 2025					
MS	Fraudulent			Non-fraudulent		
	Established amount, EUR	Recovered amount, EUR	RR, %	Established amount, EUR	Recovered amount, EUR	RR, %
BE	22,578,223	7,126,307	32%	293,820,628	284,156,934	97%
BG	2,251,587	758,036	34%	26,081	0	0%
CZ				3,994,884	3,920,096	98%
DK	56,641	56,641	100%	15,412,614	15,073,680	98%
DE	1,216,031	832,415	68%	167,011,186	99,567,570	60%
EE				384,048	384,048	100%
IE				3,139,053	2,997,410	95%
EL	509,894	90,187	18%	543,980	157,562	29%
ES	799,036	544,631	68%	72,983,869	58,809,320	81%
FR	24,588,416	3,181,260	13%	60,224,996	43,896,800	73%
HR	27,196	0	0%	192,275	192,275	100%
IT	3,858,247	476,491	12%	4,854,689	2,563,146	53%
CY	188,692	166,082	88%	483,523	377,672	78%
LV				1,675,724	1,675,724	100%
LT	28,104	28,104	100%	516,283	494,004	96%
LU				86,297	86,297	100%
HU	394,768	52,811	13%	2,984,576	744,313	25%
MT						
NL				41,521,573	27,161,409	65%
AT	1,479,396	1,229,851	83%	9,196,840	8,910,474	97%
PL	11,217,346	4,919,564	44%	3,449,917	2,889,735	84%
PT	273,562	273,562	100%			
RO	360,667	124,965	35%	5,907,103	4,945,165	84%
SI	20,779	20,779	100%	1,242,393	993,803	80%
SK				1,204,238	708,977	59%
FI	163,234	10,247	6%	5,586,025	5,459,256	98%
SE	26,656	26,656	100%	38,095,480	36,422,114	96%
EU-27	**70,038,473**	**19,918,589**	**28%**	**734,538,274**	**602,587,783**	**82%**
UK						
Total	**70,038,473**	**19,918,589**	**28%**	**734,538,274**	**602,587,783**	**82%**

** Cut-off date 02/03/2026*

** Amounts are rounded

Annex 11

	TOR: Examination of write-off cases in 2025										
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
BG			2	670,594					2	2	670,594
CZ	1	305,937	1	125,559	1	222,294			3	1	653,789
DK			1	165,038					1	1	165,038
DE		212,455					1	436,573	1		649,028
EL			2	1,458,118	1	2,492,362			3	1	3,950,480
ES	12	6,510,961	7	3,740,158	1	312,570			20	2	10,563,689
FR					1	12,129,456			1		12,129,456
IT	4	1,291,007	7	71,463,025					11	5	72,754,032
LT	1	1,172,149							1		1,172,149
HU					7	7,360,421			7		7,360,421
MT					1	315,314			1		315,314
NL			5	1,569,049	1	183,120			6		1,752,168
AT	1	1,061,225	2	701,198					3		1,762,423
RO	1	1,060,059		35,901	4	816,309	1	66,463	6		1,978,732
SI			1	185,164					1		185,164
FI					1	170,412			1		170,412
EU-27	**20**	**11,613,794**	**28**	**80,113,803**	**18**	**24,002,258**	**2**	**503,036**	**68**	**12**	**116,232,891**
UK			2	370,919					2	2	370,919
Total	**20**	**11,613,794**	**30**	**80,484,722**	**18**	**24,002,258**	**2**	**503,036**	**70**	**14**	**116,603,810**

* Number of cases

** Cases assessed twice are not included

Annex 12

TOR: Cases of smuggled cigarettes* in 2025		
MS	Cases	Estimated and established amount
	N	EUR
BE	3	716,184
BG	6	248,483
DE	1	16,786
EE	15	2,748,159
EL	10	1,755,683
FR	13	854,852
HR	5	600,919
IT	2	3,313,440
LT	16	2,442,743
AT	1	43,276
PL	2	107,883
RO	1	87,600
EU-27	**75**	**12,936,008**

** CN code 2402 2090*

** Cut-off date 02/03/2026*

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

UA: Ukraine Facility

Annex to the Statistical Evaluation -Irregularities reported as fraudulent by Member States and Beneficiary Countries in 2025 (1)

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

	FUNDS/TYPE OF EXPENDITURE															
COUNTRIES	SA	RD	SA/RD	EFF	EMFF	CF	ERDF	ESF	ESF+	AMIF	JTF	IPARD	IPAII	IPAIII	UF	CBC-ENI
AT	0	0	0	0	0	0	2	0	0	0	0	0	0	0	0	0
BE	0	0	0	0	0	1	2	0	0	0	0	0	0	0	0	0
BG	0	4	0	0	0	0	1	2	0	0	0	0	0	0	0	0
CY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CZ	0	7	0	0	5	5	23	29	2	0	0	0	0	0	0	0
DE	2	6	2	0	0	0	45	3	4	4	0	0	0	0	0	0
DK	0	15	0	0	0	0	1	0	0	0	0	0	0	0	0	0
EE	9	12	0	0	0	0	2	0	0	0	0	0	0	0	0	0
ES	4	1	0	0	0	0	8	0	0	0	0	0	0	0	0	0
FI	0	0	0	0	1	0	2	0	0	0	0	0	0	0	0	0
FR	9	0	0	0	0	0	2	1	0	0	0	0	0	0	0	0
GR	0	0	0	0	0	0	3	0	0	0	0	0	0	0	0	0
HR	0	0	0	0	0	0	2	2	0	0	0	0	0	0	0	0
HU	1	8	0	0	1	0	16	1	0	0	0	0	0	0	0	0
IE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
IT	7	2	1	0	1	0	3	0	0	0	0	0	0	0	0	0
LT	0	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LU	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LV	0	2	0	0	0	0	1	0	1	0	0	0	0	0	0	0
MT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NL	83	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PL	9	12	0	0	1	0	3	8	0	0	0	0	0	0	0	0
PT	3	2	0	0	0	0	21	6	0	0	0	0	0	0	0	0
RO	48	26	0	1	13	3	55	27	1	0	4	0	0	0	0	1
SE	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0
SI	0	2	0	0	0	0	0	1	0	0	0	0	0	0	0	0
SK	0	0	3	0	0	4	9	8	0	0	0	0	0	0	0	0
UK	0	0	0	0	1	0	2	0	0	0	0	0	0	0	0	0
AL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ME	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MK	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0
RS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TR	0	0	0	0	0	0	0	0	0	0	0	1	2	0	0	0
UA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	24	0
TOTAL	**175**	**114**	**6**	**1**	**24**	**13**	**203**	**88**	**8**	**4**	**4**	**1**	**2**	**1**	**24**	**1**

(1) Based on data in the Irregularity Management System(IMS) as of 8/3/2026

Annex to the Statistical Evaluation - Irregular amounts related to irregularities reported as fraudulent by Member States and Beneficiary Countries in 2025 (1)

	FUNDS/TYPE OF EXPENDITURE															
COUNTRIES	SA	RD	SA/RD	EFF	EMFF	CF	ERDF	ESF	ESF+	AMIF	JTF	IPARD	IPAII	IPAIII	UF	CBC-ENI
AT	0	0	0	0	0	0	1,049,835	0	0	0	0	0	0	0	0	0
BE	0	0	0	0	0	44,302	1,360,585	0	0	0	0	0	0	0	0	0
BG	0	1,220,578	0	0	0	0	27,377	211,517	0	0	0	0	0	0	0	0
CY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CZ	0	1,410,581	0	0	507,237	23,623,447	15,987,736	2,253,177	70,724	0	0	0	0	0	0	0
DE	28,997	459,832	157,767	0	0	0	3,150,348	573,385	458,786	326,004	0	0	0	0	0	0
DK	0	605,625	0	0	0	0	33,347	0	0	0	0	0	0	0	0	0
EE	195,603	1,268,260	0	0	0	0	286,615	0	0	0	0	0	0	0	0	0
ES	613,613	9,807	0	0	0	0	1,923,627	0	0	0	0	0	0	0	0	0
FI	0	0	0	0	132,888	0	46,112	0	0	0	0	0	0	0	0	0
FR	512,973	0	0	0	0	0	968,143	365,486	0	0	0	0	0	0	0	0
GR	0	0	0	0	0	0	242,515	0	0	0	0	0	0	0	0	0
HR	0	0	0	0	0	0	633,720	23,905	0	0	0	0	0	0	0	0
HU	115,238	5,322,260	0	0	876,859	0	2,485,906	88,381	0	0	0	0	0	0	0	0
IE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
IT	881,426	30,281	147,017	0	82,293	0	645,000	0	0	0	0	0	0	0	0	0
LT	0	946,157	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LU	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LV	0	75,232	0	0	0	0	56,330	0	3,548	0	0	0	0	0	0	0
MT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NL	940,979	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PL	646,502	601,024	0	0	245,972	0	2,938,857	1,926,742	0	0	0	0	0	0	0	0
PT	413,146	750,188	0	0	0	0	10,715,102	349,842	0	0	0	0	0	0	0	0
RO	2,308,272	2,084,878	0	143,019	1,786,131	0	45,597,326	6,649,048	54,772	0	0	0	0	0	0	23,771
SE	0	0	0	0	59,399	0	0	0	0	0	0	0	0	0	0	0
SI	0	82,599	0	0	0	0	0	28,671	0	0	0	0	0	0	0	0
SK	0	0	11,414	0	0	22,865,671	8,739,531	12,561	0	0	0	0	0	0	0	0
UK	0	0	0	0	17,324	0	290,329	0	0	0	0	0	0	0	0	0
AL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ME	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MK	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
RS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TR	0	0	0	0	0	0	0	0	0	0	0	10,255	5,260	0	0	0
UA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	556,890	0
TOTAL	**6,656,750**	**14,867,302**	**316,197**	**143,019**	**3,708,102**	**46,533,420**	**97,178,339**	**12,482,714**	**587,830**	**326,004**	**0**	**10,255**	**5,260**	**0**	**556,890**	**23,771**

(1) Based on data in the Irregularity Management System(IMS) as of 8/3/2026

Annex to the Statistical Evaluation -Irregularities not reported as fraudulent by Member States and Beneficiary Countries in 2025 [1]

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

	FUNDS/TYPE OF EXPENDITURE																				
COUNTRIES	SA	RD	SA/RD	EFF	EMFF	EMFAF	CF	ERDF	ESF	ESF+	YEI	FEAD	AMIF	ISF	JTF	BMVI	TAIB	IPAII	IPAIII	UF	CBC-ENI
AT	4	6	0	0	0	0	0	14	1	0	0	2	0	0	0	0	0	0	0	0	0
BE	10	11	6	0	0	0	0	5	2	0	0	0	0	0	0	0	0	0	0	0	0
BG	5	43	0	1	3	0	10	47	13	1	0	0	0	0	0	0	0	0	0	0	0
CY	1	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CZ	17	43	0	0	0	0	63	158	40	9	0	0	1	0	3	0	0	0	0	0	0
DE	69	101	1	0	0	0	0	73	24	5	0	0	3	0	0	0	0	0	0	0	0
DK	20	21	0	0	11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EE	0	31	0	0	0	0	6	35	0	4	0	0	0	0	8	1	0	0	0	0	0
ES	107	335	0	0	0	0	0	766	11	0	0	0	0	0	0	0	0	0	0	0	0
FI	7	17	0	0	0	1	0	2	0	0	0	0	0	0	1	0	0	0	0	0	0
FR	42	258	1	0	3	0	0	41	6	0	1	0	0	2	0	1	0	0	0	0	0
GR	6	176	0	0	0	0	9	145	58	0	10	0	2	0	0	0	0	4	0	0	0
HR	11	189	0	0	0	0	0	13	31	1	0	0	0	0	0	0	0	0	0	0	0
HU	15	292	0	0	2	0	2	213	53	2	0	0	0	0	1	0	0	0	0	0	0
IE	0	0	0	0	0	0	0	0	2	4	0	0	0	1	0	0	0	0	0	0	0
IT	111	153	24	0	2	0	0	167	27	0	0	0	0	0	0	0	0	0	0	0	0
LT	14	60	0	0	1	0	1	18	1	0	0	0	0	0	0	0	0	0	0	0	0
LU	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LV	6	17	0	0	0	0	2	3	0	0	0	0	0	0	1	0	0	0	0	0	0
MT	0	2	0	0	0	0	1	2	1	0	0	0	0	0	0	0	0	0	0	0	0
NL	3	7	0	0	0	0	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0
PL	28	800	4	0	6	0	3	252	115	26	0	0	0	0	6	0	0	0	0	0	1
PT	65	244	0	0	10	0	22	45	27	1	0	0	2	0	0	0	0	0	0	0	0
RO	52	455	0	2	20	0	20	189	80	6	0	2	0	0	4	0	0	0	0	0	3
SE	5	24	0	0	26	0	0	4	0	1	0	0	0	0	0	0	0	0	0	0	0
SI	0	11	0	0	0	0	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0
SK	5	28	11	0	0	0	15	63	3	4	0	0	0	0	0	0	0	0	0	0	0
UK	0	0	0	0	18	0	0	57	10	0	0	0	0	0	0	0	0	0	0	0	0
AL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14	0	0	0
ME	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	0	0	0
MK	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	14	0	0
RS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	21	0	0	0
TR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	220	32	0	0
UA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7	0
TOTAL	**603**	**3,327**	**47**	**3**	**102**	**1**	**155**	**2,322**	**505**	**64**	**11**	**4**	**8**	**3**	**24**	**2**	**2**	**270**	**46**	**7**	**4**

(1) Based on data in the Management System(IMS) as of 8/3/2026

Annex to the Statistical Evaluation - Irregular amounts related to irregularities not reported as fraudulent by Member States and Beneficiary Countries in 2025 [(1)]

	FUNDS/TYPE OF EXPENDITURE																				
COUNTRIES	SA	RD	SA/RD	EFF	EMFF	EMFAF	CF	ERDF	ESF	ESF+	YEI	FEAD	AMIF	ISF	JTF	BMVI	TAIB	IPAII	IPAIII	UF	CBC-ENI
AT	147,438	483,655	0	0	0	0	0	1,413,462	41,219	0	0	116,160	0	0	0	0	0	0	0	0	0
BE	322,640	344,591	119,709	0	0	0	0	432,359	795,991	0	0	0	0	0	0	0	0	0	0	0	0
BG	1,114,736	1,586,705	0	16,037	152,459	0	2,156,076	5,778,322	352,002	71,042	0	0	0	0	0	0	0	0	0	0	0
CY	298,480	0	0	0	0	0	2,495,072	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CZ	174,992	892,485	0	0	0	0	5,468,242	24,394,463	11,008,329	497,794	0	0	10,644	0	103,390	0	0	0	0	0	0
DE	2,473,174	2,565,706	18,722	0	0	0	0	9,424,194	1,287,578	173,534	0	0	60,486	0	0	0	0	0	0	0	0
DK	713,843	784,534	0	0	593,772	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EE	0	2,610,274	0	0	0	0	285,331	1,897,145	0	103,051	0	0	0	0	200,369	17,776	0	0	0	0	0
ES	7,261,955	68,156,961	0	0	0	0	0	178,101,675	1,550,796	0	0	0	0	0	0	0	0	0	0	0	0
FI	115,316	604,701	0	0	0	12,476	0	190,380	0	0	0	0	0	0	10,967	0	0	0	0	0	0
FR	2,206,230	12,392,124	32,232	0	101,493	0	0	6,706,872	117,252	0	12,406	0	0	844,886	0	42,321	0	0	0	0	0
GR	223,957	3,240,155	0	0	0	0	18,299,505	62,214,180	6,492,516	0	1,883,041	0	51,068	0	0	0	0	189,308	0	0	0
HR	407,302	18,598,948	0	0	0	0	0	3,072,726	1,538,336	23,265	0	0	0	0	0	0	0	0	0	0	0
HU	1,716,334	15,791,488	0	0	1,099,906	0	965,189	25,924,634	2,896,376	1,258,509	0	0	0	0	11,392	0	0	0	0	0	0
IE	0	0	0	0	0	0	0	0	3,578,275	159,536	0	0	0	3,543,161	0	0	0	0	0	0	0
IT	7,186,904	5,863,077	2,578,152	0	49,220	0	0	20,289,850	2,961,929	0	0	0	0	0	0	0	0	0	0	0	0
LT	504,047	2,267,338	0	0	14,274	0	481,625	9,496,010	58,478	0	0	0	0	0	0	0	0	0	0	0	0
LU	0	27,026	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LV	100,218	313,953	0	0	0	0	126,058	157,705	0	0	0	0	0	0	30,815	0	0	0	0	0	0
MT	0	56,735	0	0	0	0	23,274	48,136	24,105	0	0	0	0	0	0	0	0	0	0	0	0
NL	49,593	339,339	0	0	0	0	0	407,359	0	0	0	0	0	0	0	0	0	0	0	0	0
PL	2,883,407	18,294,709	288,851	0	1,443,841	0	6,844,460	79,941,625	20,150,453	1,650,071	0	0	0	0	289,424	0	0	0	0	0	87,193
PT	1,905,296	11,133,902	0	0	504,366	0	3,582,960	3,624,518	1,301,216	48,069	0	0	69,719	0	0	0	0	0	0	0	0
RO	2,917,863	36,328,335	0	275,422	859,850	0	11,867,317	59,060,597	9,131,737	243,500	0	2,273,495	0	0	189,679	0	0	0	0	0	302,438
SE	86,938	684,001	0	0	1,970,458	0	0	204,096	0	24,360	0	0	0	0	0	0	0	0	0	0	0
SI	0	265,754	0	0	0	0	0	679,460	0	0	0	0	0	0	0	0	0	0	0	0	0
SK	381,922	2,524,410	312,982	0	0	0	8,750,603	57,829,144	65,676	324,225	0	0	0	0	0	0	0	0	0	0	0
UK	0	0	0	0	1,925,128	0	0	45,626,530	3,348,025	0	0	0	0	0	0	0	0	0	0	0	0
AL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,082,468	0	0	0
ME	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	233,438	0	0	0
MK	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	90,016	1,521,562	0	0
RS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,266,843	0	0	0
TR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	144,842	4,410,159	288,624	0	0
UA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	804,823	0
TOTAL	**33,192,584**	**206,150,906**	**3,350,648**	**291,459**	**8,714,768**	**12,476**	**61,345,711**	**596,915,442**	**66,700,289**	**4,576,957**	**1,895,447**	**2,389,655**	**191,917**	**4,388,047**	**836,035**	**60,097**	**144,842**	**7,272,232**	**1,810,186**	**804,823**	**389,631**

(1) Based on data in the Irregularity Management System(IMS) as of 8/3/2026