



Brussels, 11.10.2019
SWD(2019) 365 final

PART 3/3

COMMISSION STAFF WORKING DOCUMENT

Statistical evaluation of irregularities reported for 2018: own resources, agriculture, cohesion and fisheries policies, pre-accession and direct expenditure

Accompanying the document

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

**30th Annual Report on the Protection of the European Union's financial interests - Fight
against fraud - 2018**

{COM(2019) 444 final} - {SWD(2019) 361 final} - {SWD(2019) 362 final} -
{SWD(2019) 363 final} - {SWD(2019) 364 final}

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5. PRE-ACCESSION POLICY (PRE-ACCESSION ASSISTANCE AND INSTRUMENT FOR PRE-ACCESSION I AND II)

Pre-Accession Assistance is provided through decentralised management where third countries distribute funds but account to the EU for how it is spent. In the last stages new Member States manage pre-accession funds under shared management to help them complete the transition. The goal of the EU as a global player is also promoted through direct management.

The assistance in pre-accession is provided on the basis of the European Partnerships of the potential candidates and the Accession Partnerships of the candidate countries. The current candidate countries are Albania, the Republic of North Macedonia, Montenegro, Serbia and Turkey. Potential candidate countries are Bosnia and Herzegovina and Kosovo¹²⁹.

5.1. The Pre-accession Assistance (PAA), 2000-06

The old Pre-accession Assistance (PAA), regarding the period 2000-06, was financed by a number of European Union programmes and financial instruments for candidate countries or potential candidate countries, namely the programmes for candidate countries, PHARE, SAPARD and ISPA, Phare Cross-Border Cooperation (CBC) and Coordination, Pre-accession financial assistance for Turkey¹³⁰, Assistance for reconstruction, development and stabilisation for potential candidate countries (CARDS)¹³¹ and Transition facility¹³².

5.2. The Instrument for Pre-accession 2007-13 – IPA I

The Instrument for Pre-Accession Assistance (IPA), which covered the period 2007-2013, was delivered through five components. The policy and programming of IPA consisted of Multi-Annual Indicative Financial Framework (MIFF) on a three year basis, established by country, component and a theme, and Multi-Annual Indicative Planning Documents (MIPDs) per country or per groups of countries (regional and horizontal programmes). The Candidate Countries had to submit also Strategic Coherence Frameworks (SCF) and Multi-annual Operational Programmes, both regarding IPA Components III and IV. Their principal aim was to prepare beneficiary countries for the future use of the Cohesion policy instruments by imitating closely its strategic documents, National Strategic Reference Framework (NSRF) and Operational Programmes (OP), and management modes.

The financing of IPA was provided by the five following different components and European Commission's Directorate General 'Neighbourhood & Enlargement Negotiations' leads in the coordination of the instrument:

- (1) Component I, *Transition Assistance and Institution Building (TAIB)*, managed by the European Commission's Directorate General 'Neighbourhood & Enlargement Negotiations';
- (2) Component II, *Cross-Border Cooperation*, in part managed by the European Commission's Directorate General 'Neighbourhood & Enlargement Negotiations' and in part managed, under shared management with Member States, by European Commission's Directorate General 'Regional Policy';

¹²⁹ 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.

¹³⁰ Turkey has been receiving pre-accession assistance since 2002.

¹³¹ Albania, Croatia, the Republic of North Macedonia, Serbia, Kosovo and Bosnia Herzegovina, Council Regulation (EC) No 2666/2000 of 5 December 2000.

¹³² The EU-10 that joined European Union in 2004 received a Transition facility during 2004-2006. However the EU-2 received a Transition facility in 2007 which is regarded as a post-accession assistance.

- (3) Component III, *Regional Development*, managed by the European Commission's Directorate General 'Regional Policy';
- (4) Component IV, *Human Resources Development*, managed by the European Commission's Directorate General 'Employment, Social Affairs and Inclusion'; and
- (5) Component V - *Rural Development*, managed by the European Commission's Directorate General 'Agriculture and Rural Development'.

The pre- and post-accession assistance was implemented through a variety of *management modes* which take into account different levels of preparedness of the beneficiary countries. The assistance under IPA was designed also to prepare the beneficiary countries to assume full responsibility for the management of financial assistance granted by the EU.

The eligibility for IPA components differs depending on the state of preparedness. In the use of funds the IPA beneficiary countries were divided into two categories. Croatia and the EU candidate countries: the Republic of North Macedonia, Serbia and Turkey; were eligible for all five components of IPA. While the new candidate countries, Albania and Montenegro (candidate status awarded in 2010), remained outside the scope of intervention of IPA Component III, the regional development. The Potential candidate countries in the Western Balkans (Albania, Bosnia and Herzegovina, Montenegro and Kosovo) were eligible only for the first two components.¹³³

Implementation of Components I and II falls under the responsibility of DG 'Neighbourhood & Enlargement Negotiations', which initiated the components under a centralised management mode, with a view to transferring implementation management powers to the beneficiary countries as soon as their administrative capacities are considered sufficiently developed to ensure sound financial management. The EU Delegations play a major role in the delivery of IPA, in particular under the de-concentrated and decentralised management modes.¹³⁴

The implementation can be handled:

- directly by central management: funds are managed by DG 'Neighbourhood & Enlargement Negotiations' at headquarters;
- directly de-concentrated: funds are managed by EU Delegations under the supervision;
- directly centralised: cross-delegated when funds are managed by another service of the Commission through cross sub-delegation;
- indirectly in a centralised indirect management: funds are managed by executive agencies, specialised Community bodies (such as the European Investment Bank or the European Investment Fund) and national or international public-sector bodies or bodies governed by private law with a public-service mission;
- indirectly decentralised with ex ante control: funds are managed by accredited national authorities of the beneficiary country, but procurement is subject to ex ante control by the EC Delegation;
- decentralised without ex ante control: funds are managed by accredited national authorities of the beneficiary country and are not subject to ex ante controls by an EC Delegation;

¹³³ Potential candidate countries were defined at the Santa Maria da Feira European Council of 20 June 2000.

¹³⁴ Following the entry into force of the Treaty of Lisbon, Delegations have become a part of the European External Action Service, with effect from 1 December 2010.

- joint: funds are jointly managed with International Organisations (EBRD, EIB, Sigma, UN agencies, etc.)

5.3. The Instrument for Pre-accession 2014-20 – IPA II

Prepared in partnership with the beneficiaries, IPA II sets a new framework for providing pre-accession assistance for the period 2014-2020.

The most important novelty of IPA II is its strategic focus. Country Strategy Papers are the specific strategic planning documents made for each beneficiary for the 7-year period. These will provide for a stronger ownership by the beneficiaries through integrating their own reform and development agendas. A Multi-Country Strategy Paper will address priorities for regional cooperation or territorial cooperation.

IPA II targets reforms within the framework of pre-defined sectors. These sectors cover areas closely linked to the enlargement strategy, such as democracy and governance, rule of law or growth and competitiveness. This sector approach promotes structural reform that will help transform a given sector and bring it up to EU standards. It allows a move towards a more targeted assistance, ensuring efficiency, sustainability and focus on results.

IPA II also allows for a more systematic use of sector budget support. Finally, it gives more weight to performance measurement: indicators agreed with the beneficiaries will help assess to what extent the expected results have been achieved.

The priorities outlined in the Strategy Papers are translated into detailed actions, which are included in annual or multi-annual Action Programmes. IPA II Action Programmes take the form of Financing Decisions adopted by the European Commission.

The bulk of the assistance is channelled through the Country Action Programmes for IPA II Beneficiaries, which are the main vehicles for addressing country-specific needs in priority sectors as identified in the indicative Strategy Papers.

Multi-Country Action Programmes aim at enhancing regional cooperation (in particular in the Western Balkans) and at adding value to the Country Action Programmes through other multi-beneficiary actions.

Cross-Border Cooperation Programmes represent the focus of assistance in the area of territorial cooperation between IPA II beneficiaries, another important form of financial assistance.

Assistance for agriculture and rural development is also addressed via Rural Development Programmes.

IPA II funded activities are implemented and managed in various ways, in accordance with the Financial Regulation:

- Under direct management; *i.e.* the implementation of the budget is carried out directly by the European Commission until the relevant national authorities are accredited to manage the funds.
- Under indirect management; *i.e.* budget implementation tasks are delegated to and carried out by entities entrusted by the European Commission; they can be:
 - the IPA II beneficiary or an entity designated by it (one of the main objectives of IPA II is to encourage beneficiaries to take ownership and responsibility for implementation. Indirect management by the IPAAII beneficiary is therefore expected to become the norm);
 - an agency of a Member State or, exceptionally, of a third donor country;
 - an international organisation; or

- an EU specialised (but not executive) agency.

In other words, the EC delegates the management of certain actions to external entities, while still retaining overall final responsibility for the general budget execution.

- Shared management; i.e. implementation tasks are delegated to EU member states (only for cross-border cooperation programmes with EU countries).

In the context of direct management, Sector Budget Support is yet another tool for delivering pre-accession assistance and achieving sustainable results under IPA II. It consists of financial transfers to the national treasury account of an IPA II beneficiary and requires performance assessment and capacity development, based on partnership and mutual accountability. It is delivered through Sector Reform Contracts.

Implementation of IPA II includes a comprehensive monitoring mechanism. It provides for a review of overall performance of the progress in achieving results at the strategic, sector and action levels (i.e. results-based performance), in addition to monitoring of financial execution. Performance measurement will be based on indicators set out in the indicative Strategy Papers and the Programmes.

Joint monitoring committees (European Commission and beneficiaries) will continue to monitor the implementation of financial assistance programmes, as was the case for the previous period of IPA.

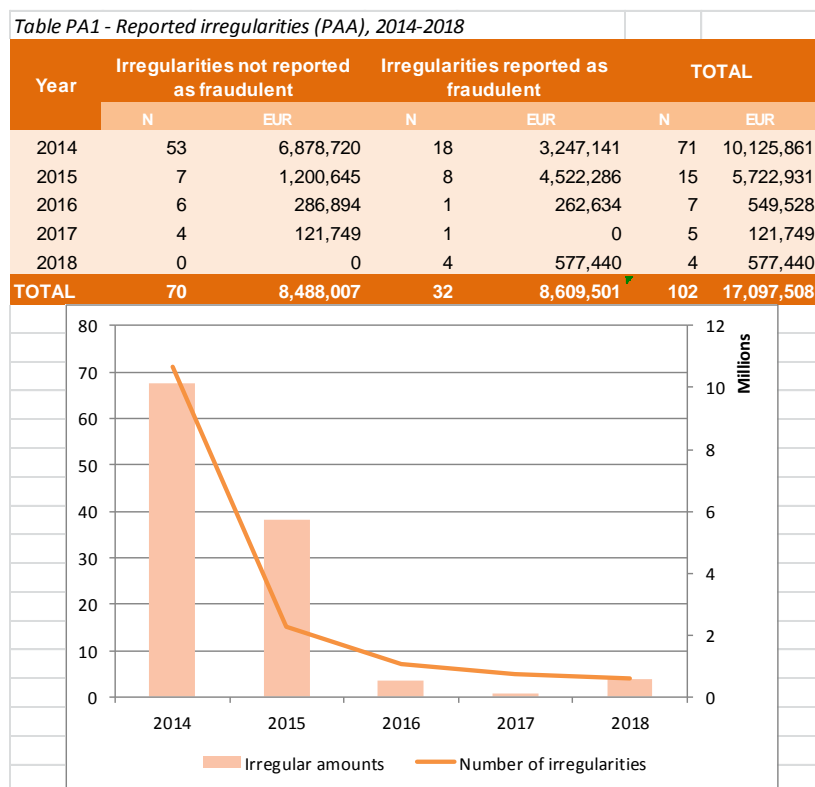
The Commission publishes an annual report on pre-accession assistance. This report covers the previous budget year.

5.4. General analysis

5.4.1. *Pre-accession assistance (PAA)*

Regarding the Pre-Accession Assistance (PAA), the number of reported irregularities decreased further in 2018 compared to the previous year. The downward trend, which started in 2009, was confirmed during the last five years, as Table PA1 shows.

With the phasing out of the pre-accession programmes, in 2018, non-fraudulent irregularities were not reported. However, the irregularities reported as fraudulent increased.

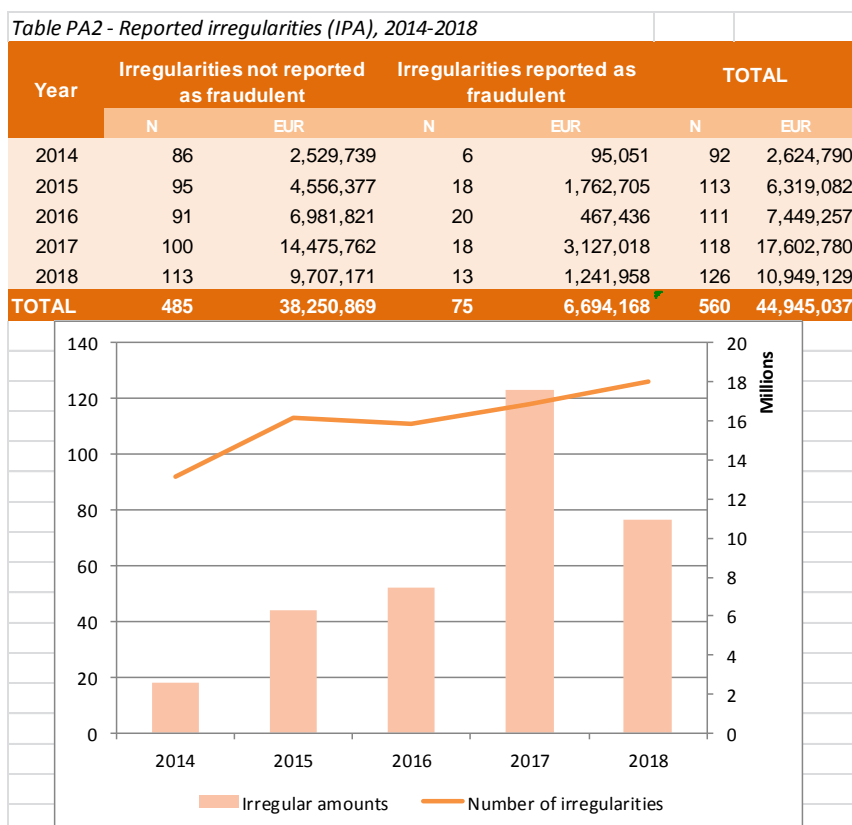


In the past five years, most of the fraudulent irregularities (87%, in terms of number, and 92%, in terms of financial amount) were reported by Romania. Most of the non-fraudulent irregularities were reported by Romania and Bulgaria (93%, in terms of number, and 99%, in terms of financial amount). In relation to the distribution of irregularities according to funds, both the highest number (50%) and financial amounts (47%) related to SAPARD. PHARE was also affected by a significant share of the reported irregularities (40%), while ISPA recorded by far the highest average financial amount per irregularity (sevent times higher than the one related to the SAPARD cases)

5.4.2. Instrument for Pre-Accession (IPA I)

Since 2014, the trend of IPA reporting (financial framework 2007-13) has begun to develop in an upward curve, both in terms of number of irregularities and involved amounts. The increasing trend can be considered within the norm as the reporting of irregularities of IPA has only begun in recent years.

Table PA2 details the underlining data and shows the evolution of reporting of all the irregularities (reported and not reported as fraudulent) since 2014. The number of irregularities not reported as fraudulent jumped to a new level in 2014 and then continued to grow in the following years. The financial amounts involved did not mirror this trend. In 2017, they doubled with respect to 2016 and reached the peak since 2014, before decreasing in 2018, despite the still increasing number of irregularities. Similarly to what happened for the irregularities not reported as fraudulent, the number of irregularities reported as fraudulent shifted upwards, but in 2015, and then continued to increase. The financial amounts experienced fluctuations that did not strictly follow changes in numbers. In 2017, the highest financial amounts were recorded (since 2014).



During the last five years, the highest number of reported irregularities was communicated by Turkey (57%), Bulgaria and Croatia. Most of the financial amounts (90%) were involved in irregularities reported by Turkey. When focusing on fraudulent irregularities, Turkey was still the Countries reporting most of the irregularities (73%) and financial amounts (89%). 15% of the irregularities were reported by Serbia. The highest number of irregularities was recorded in relation to IPARD (37%) and Cross-Border Cooperation (31%). IPARD recorded by far the highest financial amounts (66% of the total).

5.5. Specific analysis – Financial year 2018

5.5.1. Pre-Accession Assistance (PAA)

In 2018, four irregularities were reported as fraudulent by Romania and Turkey, as shown in Table PA3. No irregularities were reported as non-fraudulent.

Table PA3 - Reported irregularities per country (PAA), 2018

Country	Irregularities not reported as fraudulent		Irregularities reported as fraudulent		TOTAL	
	N	EUR	N	EUR	N	EUR
RO			2	31,380	2	31,380
TR			2	546,060	2	546,060
TOTAL	0	0	4	577,440	4	577,440

These irregularities affected in particular TIPAA, to which most of the financial amounts were related.

Fund	Irregularities not reported as fraudulent		Irregularities reported as fraudulent		TOTAL	
	N	EUR	N	EUR	N	EUR
PHARE			1	23,528	1	23,528
SAPARD			1	7,852	1	7,852
TIPAA			2	546,060	2	546,060
TOTAL	0	0	4	577,440	4	577,440

5.5.2. Instrument for Pre-Accession (IPA)

In relation to IPA I (2007-13), there were 13 irregularities reported as fraudulent in 2018, for an overall financial impact of about EUR 1.2 million. Tables PA5 and PA6 show, respectively, the breakdown per country and per component.

Country	Irregularities not reported as fraudulent		Irregularities reported as fraudulent		TOTAL	
	N	EUR	N	EUR	N	EUR
BG	9	23,405	0	0	9	23,405
GR	1	12,863	0	0	1	12,863
HR	7	103,600	0	0	7	103,600
ME	4	35,319	1	1,328	5	36,647
MK	1	0	0	0	1	0
RS	0	0	2	0	2	0
TR	91	9,531,983	10	1,240,630	101	10,772,613
TOTAL	113	9,707,171	13	1,241,958	126	10,949,129

In 2018, Turkey was the country reporting the highest number of irregularities and the related financial amounts. Concerning the irregularities reported as fraudulent, 10 out of these 13 cases were notified by Turkey.

Rural Development programmes accounted for the highest number of cases (45%) and, even more, financial amounts involved (69%).

FUND	Irregularities not reported as fraudulent		Irregularities reported as fraudulent		TOTAL	
	N	EUR	N	EUR	N	EUR
CBC-IPA	14	46,494	0	0	14	46,494
HRD	39	1,157,605	3	61,674	42	1,219,279
IPARD	49	6,322,863	8	1,180,284	57	7,503,147
REGD	1	34,000	0	0	1	34,000
TAIB	10	2,146,209	2	0	12	2,146,209
TOTAL	113	9,707,171	13	1,241,958	126	10,949,129

Concerning the *modus operandi*, the most frequent category of irregularity refers to 'Ethics and integrity' (not in combination with other categories) and most of these cases are not reported as fraudulent. This category includes conflict of interest and corruption, but the cases detected have been reported using a residual code 'Other'.

5.5.3. Instrument for Pre-Accession (IPA II)

For the programming period 2014-2020, the first irregularity was detected in 2017 by Turkey and reported as fraudulent.

In 2018, reporting accelerated with 17 irregularities (see Table PA7). 10 of these irregularities were reported by Turkey and Serbia, including all irregularities reported as fraudulent. Bulgaria nearly completed the picture with 5 irregularities, all reported as not fraudulent.

Table PA7 - Reported irregularities per country (IPA II), 2018

Country	Irregularities not reported as fraudulent		Irregularities reported as fraudulent		TOTAL	
	N	EUR	N	EUR	N	EUR
BG	5	51,409	0	0	5	51,409
ME	1	0	0	0	1	0
MK	1	0	0	0	1	0
RS	1	0	2	0	3	0
TR	4	194,185	3	537,106	7	731,291
TOTAL	12	245,594	5	537,106	17	782,700

As shown by Table PA8, most of these irregularities are evenly shared among the Cross Border Co-operation programmes (reported by Bulgaria and Serbia) and rural development (mostly reported by Turkey).

Table PA8 - Reported irregularities per component (IPA II), 2018

FUND	Irregularities not reported as fraudulent		Irregularities reported as fraudulent		TOTAL	
	N	EUR	N	EUR	N	EUR
CBC-IPA	6	51,409	2	0	8	51,409
IPARD	5	194,185	3	537,106	8	731,291
TAIB	1	0	0	0	1	0
TOTAL	12	245,594	5	537,106	17	782,700

6. DIRECT MANAGEMENT

6.1. Introduction

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

According to the Financial Regulation, the Commission implements the budget directly (‘direct management’) as set out in Articles 125 to 153, by its departments, including its staff in the Union delegations under the authority of their respective Head of delegation, in accordance with Article 60(2), or through executive agencies as referred to in Article 69.¹³⁵

For the financial year 2018, a total of EUR 20 825 million¹³⁶ has been disbursed under the ‘direct management’ mode. Table DM1 presents the actual payments made in the financial year 2018 for the policy areas under ‘direct management’.

Table DM1 – Payments made in financial year 2018 per policy area

Policy area	Payments 2018	
	EUR million	%
Agriculture and rural development	258	1,24
Communication	80	0,38
Communications networks, content and technology	1 889	9,07
Direct research	99	0,48
Economic and financial affairs	2 350	11,29
Education and culture	1 334	6,41
Employment, social affairs and inclusion	160	0,77
Energy	656	3,15
Environment	256	1,23
Foreign policy instruments	310	1,49
Health and food safety	305	1,46
Humanitarian aid and civil protection	768	3,69
Internal market, industry, entrepreneurship and SMEs	386	1,85
International cooperation and development	1 742	8,36
Justice and consumers	145	0,70
Maritime affairs and fisheries	177	0,85
Migration and home affairs	566	2,72
Mobility and transport	1 984	9,53
Neighbourhood and enlargement negotiations	1 856	8,91
Regional and urban policy	127	0,61
Research and innovation	5 066	24,33
Taxation and customs union	109	0,52
Sub total of 22 policy areas	20 621	99,02
<i>Other policy areas</i>	204	0,98
TOTAL	20 825	100,00

6.2. General analysis

For the financial year 2018, the Commission services registered 1 623 recovery items¹³⁷ in ABAC that were qualified as irregularities for a total financial value EUR 73.77 million. Among

¹³⁵ Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012PE/13/2018/REV/1, OJ L 193, 30.7.2018, p. 1–222

¹³⁶ Excluding administrative expenditure. Own calculation based on ABAC data.

¹³⁷ Recovery items mean ‘recovery context’ elements in ABAC. There can be more recovery context elements associated to one recovery order issued.

these recovery items, 44 have been reported as fraudulent, involving EUR 6.17 million irregular amounts.

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

6.2.1. Five year analysis 2014-2018

The below analysis gives an overview of recovery data recorded in the ABAC system in the last five years. From a purely statistical point of view, it can be said that between 2014 and 2018, the average number of recovery items qualified as ‘irregularities reported as fraudulent’¹³⁸ was 57. 2015 was a year when less such recovery items were registered with lower corresponding recovery amounts. The ratio between the amounts related to ‘irregularities reported as fraudulent’ and relative expenditure is very small, it remains close to zero (0.036%) in the given five year period. This ratio has been stable for many years now. Figures are presented in Table DM2 below.

Table DM2 – Irregularities reported as fraudulent and related amounts, financial years 2014-2018

Year	Payments	Irregularities reported as fraudulent		Irregular amounts/ Payments
	EUR million	EUR million	N	%
2014	12 346	4.41	66	0.036
2015	16 321	2.17	23	0.013
2016	18 901	6.69	79	0.035
2017	20 131	12.04	71	0.060
2018	20 825	6.17	44	0.030
TOTAL	88 524	31.48	283	0.036

With regard to ‘irregularities not reported as fraudulent’ the average number of recovery items registered per year is 1 718. The figure for 2018 fits in the slightly decreasing five-year trend, which was interrupted only in 2015 (see table DM3).

¹³⁸ ‘Irregularities reported as fraudulent’ are cases of recovery items qualified in the ABAC system as ‘OLAF notified’.

Table DM3 – Irregularities not reported as fraudulent and related amounts, financial years 2014-2018

Year	Payments	Irregularities not reported as fraudulent		Irregular amounts/ Payments
	EUR million	EUR million	N	%
2014	12 346	90.82	1764	0.736
2015	16 321	101.25	1974	0.620
2016	18 901	70.47	1661	0.373
2017	20 131	59.62	1612	0.296
2018	20 825	67.60	1579	0.325
TOTAL	88 524	389.76	8590	0.440

Between 2014 and 2018, there were all together 8 590 registered recovery items qualified as ‘irregularities not reported as fraudulent’, with an aggregate recovery amount of EUR 389.76 million.

The ratio between the aggregate irregular amounts corresponding to the recovery items (classified as ‘irregularities not reported as fraudulent’ between 2014 and 2018) and the reference figure of the related expenditure is about half a percent point (0.440%). This ratio has been stable since 2016 (around 0,3-0,4%).

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

6.3. Specific analysis

6.3.1. Recoveries according policy areas

Table DM4 provides a picture of irregularity statistics with a breakdown of the policy areas for year 2018.

Table DM4 – Irregularities reported by policy areas and related amounts, 2018

Policy area	Payments 2018	Irregularities not reported as fraudulent		Irregularities reported as fraudulent	
	EUR million	EUR million	N	EUR million	N
Agriculture and rural development	258	0,00	0	0,00	0
Communication	80	0,08	4	0,00	0
Communications networks, content and technology	1 889	13,99	316	2,04	22
Direct research	99	0,00	8	0,00	0
Economic and financial affairs	2 350	0,00	0	0,00	0
Education and culture	1 334	1,82	104	1,53	6
Employment, social affairs and inclusion	160	0,01	4	0,00	0
Energy	656	2,04	62	0,00	0
Environment	256	1,21	30	0,00	0
Foreign policy instruments	310	2,89	82	0,81	3
Health and food safety	305	4,19	27	0,00	0
Humanitarian aid and civil protection	768	4,22	154	0,00	0
Internal market, industry, entrepreneurship and SMEs	386	3,32	109	0,00	0
International cooperation and development	1 742	9,41	163	0,62	3
Justice and consumers	145	0,35	26	0,00	0
Maritime affairs and fisheries	177	0,03	3	0,02	1
Migration and home affairs	566	2,56	39	0,00	0
Mobility and transport	1 984	5,06	25	0,00	0
Neighbourhood and enlargement negotiations	1 856	4,68	98	0,31	4
Regional and urban policy	127	0,00	2	0,00	0
Research and innovation	5 066	11,68	309	0,85	5
Taxation and customs union	109	0,01	11	0,00	0
Other policy areas	204	0,05	3	0,00	0
TOTAL	20 825	67.60	1579	6.17	44

In the financial year 2018, the highest numbers of recovery items qualified as 'irregularities not reported as fraudulent' were recorded in the 'Communications networks, content and technology' budget area (316). This was also the policy field where the highest irregular amounts were registered (EUR 13.99 million). It was followed by 'Research and innovation' with the second highest number of recovery items (309) and related financial amount (EUR 11.68 million). The third policy area, both in terms of number of non-fraudulent irregularities and related financial amounts, is 'International cooperation and development' (EUR 9.41 million). These three policy areas account for 52% of the overall irregular recovery amounts for the year 2018.

With reference to 'irregularities reported as fraudulent', there were 44 recovery items registered. Half of them concerned the budget area 'Communications networks, content and technology' (22 items), followed by 'Education and Culture' (6 items) and 'Research and innovation' (5 items).

The total related irregular amounts were EUR 6.17 million, of which one third is referred to the policy area 'Communications networks, content and technology' (EUR 2.04 million).

The five-year perspective of irregularities regarding the policy fields is presented hereunder in table DM5.

Table DM5 – Irregularities reported by policy areas and related amounts, financial years 2014-2018

Policy area	Payments 2014-2018	Irregularities not reported as fraudulent	Irregular amounts/ Payments	Irregularities reported as fraudulent	Irregular amounts/ Payments
	EUR million	EUR million	%	EUR million	%
Agriculture and rural development	754	0,00	0,000	0,00	0,000
Communication	465	0,35	0,075	0,01	0,002
Communications networks, content and technology	8 188	57,31	0,700	18,53	0,226
Direct research	522	0,17	0,032	0,00	0,000
Economic and financial affairs	6 158	0,00	0,000	0,00	0,000
Education and culture	6 224	22,57	0,363	3,81	0,061
Employment, social affairs and inclusion	681	1,76	0,259	0,00	0,000
Energy	3 303	23,33	0,706	0,00	0,000
Environment	1 336	10,73	0,803	0,12	0,009
Foreign policy instruments	1 128	23,08	2,047	1,27	0,113
Health and food safety	1 439	6,34	0,440	0,00	0,000
Humanitarian aid and civil protection	3 771	13,32	0,353	0,00	0,000
Internal market, industry, entrepreneurship and SMEs	2 335	12,50	0,535	0,98	0,042
International cooperation and development	10 511	35,91	0,342	2,11	0,020
Justice and consumers	519	3,23	0,622	0,00	0,000
Maritime affairs and fisheries	928	1,39	0,150	0,02	0,002
Migration and home affairs	2 235	9,65	0,432	0,03	0,001
Mobility and transport	7 874	65,21	0,828	1,12	0,014
Neighbourhood and enlargement negotiations	6 339	22,22	0,351	0,31	0,005
Regional and urban policy	443	0,00	0,000	0,00	0,000
Research and innovation	21 985	80,45	0,366	3,17	0,014
Taxation and customs union	488	0,07	0,015	0,00	0,000
Other policy areas	899	0,18	0,020	0,02	0,002
TOTAL	88 524	389,76	0,440	31,48	0,036

Over a five-year period, it is again in the 'Communications networks, content and technology' policy field, where the highest aggregate recovery amounts (EUR 18.53 million) were recorded in relation to 'irregularities reported as fraudulent' (more than half of the total amounts). It is followed at a distance by the policy areas 'Education and culture' (EUR 3.81 million) and 'Research and innovation' (EUR 3.17 million).

During the last five years, the highest aggregate recovery amounts related to 'irregularities not reported as fraudulent' were recorded in the policy area 'Research and innovation' (EUR 80.45 million). It was followed by 'Mobility and transport' (EUR 65.21 million) and 'Communications networks, content and technology' (EUR 57.31 million). These three policy areas accounted for more than half (52%) of the total recovery amounts related to 'irregularities not reported as fraudulent' over the past five years. Compared to the overall payments made during the same period for all fields, the irregularity rate remained very low (on average 0.440%+0.036% = 0.476%).

6.3.2. Recoveries according to legal entity residence

For the last five years, 86% of the total number of recovery items and 88% of the corresponding recovery amounts qualified as ‘irregularities not reported as fraudulent’ concerned legal entities that are resident of the European Union. It should be noted however, that the residence of the legal entity is not necessarily the same as that of the main beneficiary. Nevertheless, in 72% of these irregularities and for 70% of the corresponding amounts, the main beneficiary was also an EU Member State. In case of ‘irregularities reported as fraudulent’, these ratios are somewhat higher: 91% of the total number of recovery items and 94% of the corresponding recovery amounts concerned a legal entity residing in an EU country, and in 82% of these cases and 83% of the amounts concerned a final beneficiary that is also resident in an EU country.

Table DM6 – Recoveries per country of residence of the legal entity, 2014-2018

LE Country name	Irregularities not reported as fraudulent		Irregularities reported as fraudulent	
	EUR million	N	EUR million	N
Austria	4,67	151	0,00	0
Belgium	26,02	628	0,68	11
Bulgaria	1,07	68	0,00	0
Croatia	2,61	55	0,67	2
Cyprus	0,29	30	0,03	4
Czech Republic	6,36	70	1,19	13
Denmark	12,33	171	0,00	0
Estonia	1,54	37	0,00	0
Finland	3,40	131	0,26	1
France	25,14	831	2,00	37
Germany	34,36	755	5,96	17
Greece	12,71	271	0,15	35
Hungary	2,01	90	1,11	16
Ireland	4,54	113	0,13	3
Italy	49,06	758	7,64	33
Latvia	0,18	27	0,00	0
Lithuania	0,49	29	0,00	0
Luxembourg	1,64	31	0,00	0
Malta	1,45	30	0,00	0
Netherlands	27,86	821	0,84	6
Poland	3,50	94	0,06	1
Portugal	21,33	115	2,51	16
Romania	1,68	84	0,20	5
Slovakia	0,65	21	0,49	3
Slovenia	1,49	41	0,27	1
Spain	30,49	670	1,82	47
Sweden	16,73	243	0,09	1
United Kingdom	47,76	1063	3,43	10
Total EU 28	341,36	7428	29,52	262
<i>Total other countries</i>	<i>48,40</i>	<i>1162</i>	<i>1,96</i>	<i>21</i>
Grand Total	389,76	8590	31,48	283

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

6.3.3. Method of detection

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

Table DM7 – Irregularities reported by source of detection and by qualification, 2014-2018

Source of detection 2014-2018	Irregularities not reported as fraudulent		Irregularities reported as fraudulent	
	EUR million	N	EUR million	N
Ex-ante controls	118,10	1786	0,47	8
Ex-post controls	207,18	5547	6,00	108
Other controls (ECA)	10,97	71	0,02	1
Other controls (Member States)	3,38	12	0,00	
Other controls (OLAF)	5,48	44	24,51	158
Other controls (To identify) and n.a.	44,65	1130	0,49	8
TOTAL	389,76	8590	31,48	283

Regarding the ‘irregularities reported as fraudulent’, ‘OLAF’ has been marked as the source of detection in relation to 56% of recovery items corresponding to 78% of total recovery amounts. Meanwhile ‘Ex-post controls’ was the source of detection of another 38% of this type of recovery items corresponding to another 19% of recovery amounts.

85% of ‘irregularities not reported as fraudulent’ were detected through Commission controls (*ex-ante* and *ex-post* controls).

6.3.4. Types of irregularity

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

Table DM8 – Types of irregularity, 2014-2018

Type of irregularity 2014-2018	Irregularities not reported as fraudulent (frequency %)		Irregularities reported as fraudulent (frequency %)	
	Amount	Number	Amount	Number
Amount ineligible	58,3	75,5	67,5	57,6
Beneficiary	2,8	2,2	7,9	5,3
Documents missing	9,2	8,0	9,2	21,8
Double funding	7,2	1,2	1,6	4,9
Profit	0,5	0,4	2,8	2,4
Public procurement rules not respected	4,2	1,5	1,2	1,2
Under-performance / non-performance	16,1	9,0	7,3	6,1
(blank)	1,7	2,2	2,5	0,8
TOTAL	100	100	100	100

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

6.3.5. Recovery

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

For the recovery orders issued between 2014 and 2018, 58% of the total irregular amounts have already been recovered. There are differences between the recovery rates depending on the qualification. The recovery rate for 'irregularities reported as fraudulent' (28%) remains well below the one calculated for 'irregularities not reported as fraudulent' (60%).

COUNTRY FACTSHEETS

Belgium - Belgique/België

1. Traditional Own Resources

Reporting Year 2018	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	39	35,939,701	217	6,830,902	1.64%

2. Natural Resources

Irregularities reported in 2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)			4	90,880		0.02%
Rural Development (RD)			7	122,930		0.18%
SA/RD			1	24,771		
TOTAL			12	238,581		0.04%

Irregularities reported 2014-2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	1	390,000	32	561,988	0.01%	0.02%
Rural Development (RD)			26	562,300		0.23%
SA/RD			4	70,547		
TOTAL	1	390,000	62	1,194,834	0.01%	0.04%

3. Cohesion and Fisheries Policy

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2018						
Programming Period 2007-13 - cumulative	6	437,725	392	24,911,009	0.02	1.22
ERDF	3	1,936	137	11,733,115	0.00	1.23
ESF	3	435,789	255	13,177,894	0.04	1.23
Programming Period 2014-20 - reporting year 2018	1	1,553	9	407,473		
ERDF	1	1,553	7	376,771		
ESF			2	30,702		
Programming Period 2014-20 - cumulative	1	1,553	11	444,433	0.00	0.10
ERDF	1	1,553	8	391,185	0.00	0.25
ESF			3	53,248		0.02

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13*	2	1	3	33%
Irregularities reported as fraudulent 2014-18	5	0	5	0%

* Figures may differ from Table CP31 where the focus was on the Dismissal Ratio and Established Fraud Ratio for the Programming Period 2007-2013. In this Table, irregularities referring to any Programming Period are considered.

Bulgaria - България

1. Traditional Own Resources

Reporting Year 2018	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	5	542,270	1	59,220	0.50%

2. Natural Resources

Irregularities reported in 2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	9	15,257,814	2	177,366	1.87%	0.02%
Rural Development (RD)	3	57,750	224	8,091,966	0.03%	3.93%
TOTAL	12	15,315,564	226	8,269,332	1.50%	0.81%

Irregularities reported 2014-2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	12	15,337,392	7	1,607,581	0.42%	0.04%
Rural Development (RD)	43	9,520,035	457	34,156,906	0.65%	2.34%
SA/RD	7	156,670				
TOTAL	62	25,014,097	464	35,764,487	0.49%	0.70%

3. Cohesion and Fisheries Policy

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2018			19	800,593		
CF			1	143,242		
ERDF			8	471,588		
EFF			10	185,763		
Programming Period 2007-13 - cumulative	33	6,909,882	711	142,586,034	0.11	2.20
CF	1	5,019,507	179	76,334,968	0.23	3.43
ERDF	6	260,230	386	56,015,422	0.01	1.86
ESF	22	1,272,230	93	7,887,672	0.11	0.67
EFF	4	357,915	53	2,347,972	0.60	3.94
Programming Period 2014-20 - reporting year 2018	1	370,891	31	8,046,495		
CF			5	4,523,809		
ERDF	1	370,891	25	3,398,484		
ESF			1	124,202		
Programming Period 2014-20 - cumulative	1	370,891	36	8,243,473	0.02	0.47
CF			5	4,523,809		1.19
ERDF	1	370,891	30	3,595,462	0.04	0.36
ESF			1	124,202		0.03

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13*	23	2	25	8%
Irregularities reported as fraudulent 2014-18	8	1	9	11%

* Figures may differ from Table CP31 where the focus was on the Dismissal Ratio and Established Fraud Ratio for the Programming Period 2007-2013. In this Table, irregularities referring to any Programming Period are considered.

Czech Republic - Česká republika

1. Traditional Own Resources					
Reporting Year 2018	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	0	0	94	4,696,506	1.41%

2. Natural Resources						
Irregularities reported in 2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)			3	168,782		0.02%
Rural Development (RD)	1	121,619	25	1,180,267	0.04%	0.36%
TOTAL	1	121,619	28	1,349,049	0.01%	0.11%

Irregularities reported 2014-2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	8	73,375	18	1,392,637	0.00%	0.03%
Rural Development (RD)	28	2,369,754	169	8,216,956	0.17%	0.59%
TOTAL	36	2,443,129	187	9,609,593	0.04%	0.17%

3. Cohesion and Fisheries Policy						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2018	13	15,545,798	117	32,477,608		
CF	3	455,018	35	9,148,976		
ERDF	10	15,090,780	48	19,359,787		
ESF			34	3,968,845		
Programming Period 2007-13 - cumulative	166	221,238,815	3,734	1,263,810,151	0.87	5.00
CF	18	12,772,262	351	121,839,067	0.15	1.41
ERDF	112	205,508,587	2,024	1,037,907,764	1.58	7.97
ESF	36	2,957,966	1,330	102,534,164	0.08	2.85
EFF			29	1,529,156		5.94
Programming Period 2014-20 - reporting year 2018	15	2,646,264	67	40,952,719		
CF			23	37,134,429		
ERDF	15	2,646,264	28	2,962,517		
ESF			16	855,773		
Programming Period 2014-20 - cumulative	15	2,646,264	75	41,739,485	0.05	0.84
CF			28	37,755,732		2.06
ERDF	15	2,646,264	30	3,079,986	0.12	0.14
ESF			17	903,767		0.09

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13*	37	6	43	14%
Irregularities reported as fraudulent 2014-18	141	4	145	3%

* Figures may differ from Table CP31 where the focus was on the Dismissal Ratio and Established Fraud Ratio for the Programming Period 2007-2013. In this Table, irregularities referring to any Programming Period are considered.

Denmark - Danmark

1. Traditional Own Resources

Reporting Year 2018	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	2	167,285	52	7,234,128	1.75%

2. Natural Resources

Irregularities reported in 2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	1	95,217	3	94,606	0.01%	0.01%
Rural Development (RD)	1	145,161	8	146,470	0.16%	0.16%
TOTAL	2	240,378	11	241,076	0.03%	0.03%

Irregularities reported 2014-2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	7	171,639	33	8,496,082	0.00%	0.19%
Rural Development (RD)	5	207,114	52	2,553,495	0.05%	0.56%
SA/RD	1	0	2	71,428		
TOTAL	13	378,753	87	11,121,005	0.01%	0.23%

3. Cohesion and Fisheries Policy

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2018						
Programming Period 2007-13 - cumulative	2	234,251	51	2,554,866	0.04	0.40
ERDF	2	234,251	19	773,008	0.09	0.30
ESF			15	523,101		0.21
EFF			17	1,258,757		0.99
Programming Period 2014-20 - reporting year 2018	12	870,189	1	25,796		
ERDF	2	165,316				
ESF			1	25,796		
EMFF	10	704,873				
Programming Period 2014-20 - cumulative	12	870,189	2	327,025	0.63	0.24
ERDF	2	165,316			0.35	
ESF			2	327,025		0.65
EMFF	10	704,873			1.76	

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2014-18	13	1	14	7%

Germany - Deutschland

1. Traditional Own Resources						
Reporting Year 2018	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR	
	N	EUR	N	EUR	%	
Established and estimated	95	18,731,575	1,414	89,095,658	2.16%	
2. Natural Resources						
Irregularities reported in 2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	0	0	26	739,690		0.01%
Rural Development (RD)	6	484,443	38	3,508,452	0.04%	0.31%
SA/RD	1	16,677	5	688,816		
TOTAL	7	501,120	69	4,936,958	0.01%	0.08%
Irregularities reported 2014-2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	4	399,025	111	4,432,199	0.00%	0.02%
Rural Development (RD)	16	1,925,577	215	11,123,329	0.04%	0.24%
SA/RD	2	41,991	28	1,500,289		
TOTAL	22	2,366,593	354	17,055,817	0.01%	0.06%
3. Cohesion and Fisheries Policy						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2018	7	954,349	16	1,468,142		
ERDF	2	372,906	16	1,468,142		
ESF	5	581,443				
Programming Period 2007-13 - cumulative	230	31,745,661	1,342	128,097,694	0.13	0.51
ERDF	42	13,673,567	908	98,928,320	0.09	0.63
ESF	187	18,057,974	428	28,378,365	0.20	0.31
EFF	1	14,120	6	791,009	0.01	0.63
Programming Period 2014-20 - reporting year 2018	7	409,951	24	1,876,883		
ERDF	1	42,812	15	1,654,055		
ESF	6	367,139	8	211,814		
EMFF			1	11,014		
Programming Period 2014-20 - cumulative	10	473,428	28	1,922,107	0.01	0.04
ERDF	1	42,812	19	1,699,279	0.00	0.08
ESF	9	430,616	8	211,814	0.02	0.01
EMFF			1	11,014		0.02
Ratio of established fraud		Suspected fraud	Established fraud	TOTAL	REF	
		N	N	N	%	
Irregularities reported as fraudulent 2009-13*		177	127	304	42%	
Irregularities reported as fraudulent 2014-18		151	12	163	7%	

* Figures may differ from Table CP31 where the focus was on the Dismissal Ratio and Established Fraud Ratio for the Programming Period 2007-2013. In this Table, irregularities referring to any Programming Period are considered.

Estonia - Eesti

1. Traditional Own Resources						
Reporting Year 2018	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR	
	N	EUR	N	EUR	%	
Established and estimated	4	568,102	5	109,005	1.64%	
2. Natural Resources						
Irregularities reported in 2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Rural Development (RD)			39	2,110,135	0.00%	1.65%
TOTAL	0	0	39	2,110,135	0.00%	0.83%
Irregularities reported 2014-2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Rural Development (RD)	17	4,843,967	173	7,980,860	1.24%	2.04%
TOTAL	17	4,843,967	173	7,980,860	0.49%	0.81%
3. Cohesion and Fisheries Policy						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2018	1	999,999	9	1,068,469		
ERDF	1	999,999	2	521,949		
EFF			7	546,520		
Programming Period 2007-13 - cumulative	22	12,184,525	345	34,856,854	0.37	1.05
CF	5	2,691,616	17	2,666,543	0.25	0.24
ERDF	12	8,966,701	255	29,311,733	0.51	1.66
ESF	3	252,912	46	1,286,159	0.07	0.35
EFF	2	273,296	27	1,592,419	0.34	1.98
Programming Period 2014-20 - reporting year 2018	6	169,823	41	5,303,236		
CF			7	3,111,949		
ERDF	6	169,823	32	1,645,379		
ESF			2	545,908		
Programming Period 2014-20 - cumulative	9	1,612,779	62	7,856,513	0.14	0.69
CF	1	761,082	12	5,292,499	0.17	1.19
ERDF	8	851,697	45	1,996,216	0.17	0.40
ESF			5	567,798		0.32
Ratio of established fraud		Suspected fraud	Established fraud	TOTAL	REF	
		N	N	N	%	
Irregularities reported as fraudulent 2009-13*		5	5	10	50%	
Irregularities reported as fraudulent 2014-18		17	6	23	26%	

* Figures may differ from Table CP31 where the focus was on the Dismissal Ratio and Established Fraud Ratio for the Programming Period 2007-2013. In this Table, irregularities referring to any Programming Period are considered.

Ireland - Éire

1. Traditional Own Resources						
Reporting Year 2018	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR	
	N	EUR	N	EUR	%	
Established and estimated	10	1,497,154	26	3,118,347	1.30%	
2. Natural Resources						
Irregularities reported in 2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)						
Rural Development (RD)						
SA/RD						
TOTAL	0	0	0	0	0.00%	0.00%
Irregularities reported 2014-2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)			134	2,516,979		0.04%
Rural Development (RD)	33	379,505	96	4,062,337	0.03%	0.31%
SA/RD	1	12,492	27	455,201		
TOTAL	34	391,997	257	7,034,517	0.01%	0.09%
3. Cohesion and Fisheries Policy						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2018						
Programming Period 2007-13 - cumulative	2	15,672	270	16,257,085	0.00	2.05
<i>ERDF</i>			95	4,107,230		1.09
<i>ESF</i>	2	15,672	165	12,013,395	0.00	3.20
<i>EFF</i>			10	136,460		0.32
Programming Period 2014-20 - reporting year 2018						
Programming Period 2014-20 - cumulative						
Ratio of established fraud		Suspected fraud	Established fraud	TOTAL	REF	
		N	N	N	%	
Irregularities reported as fraudulent 2009-13*		3		3	0%	

* Figures may differ from Table CP31 where the focus was on the Dismissal Ratio and Established Fraud Ratio for the Programming Period 2007-2013. In this Table, irregularities referring to any Programming Period are considered.

Greece - Ελλάδα

1. Traditional Own Resources						
Reporting Year 2018	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR	
	N	EUR	N	EUR	%	
Established and estimated	21	5,205,677	9	1,275,067	2.88%	

2. Natural Resources						
Irregularities reported in 2014						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)			21	407,276		0.02%
Rural Development (RD)			107	1,370,918		0.24%
TOTAL	0	0	128	1,778,194	0.00%	0.07%

Irregularities reported 2014-2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	11	726,935	103	41,075,949	0.01%	0.38%
Rural Development (RD)	5	103,443	411	6,690,786	0.00%	0.23%
SA/RD	1	21,230	4	214,092		
TOTAL	17	851,608	518	47,980,827	0.01%	0.35%

3. Cohesion and Fisheries Policy						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2018	1	8,267,498	1	725,335		
ERDF	1	8,267,498	1	725,335		
Programming Period 2007-13 - cumulative	66	94,982,697	2,067	756,340,886	0.47	3.71
CF	2	16,475,964	178	142,354,445	0.45	3.85
ERDF	54	78,246,023	1,513	545,090,522	0.64	4.49
ESF	10	260,710	356	64,318,082	0.01	1.47
EFF			20	4,577,837	0.00	2.38
Programming Period 2014-20 - reporting year 2018	4	12,613,172	29	10,509,699		
CF	2	5,253,361	2	1,252,030		
ERDF	2	7,359,811	9	2,436,625		
ESF			18	6,821,044		
Programming Period 2014-20 - cumulative	4	12,613,172	36	11,538,886	0.25	0.23
CF	2	5,253,361	2	1,252,030	0.57	0.14
ERDF	2	7,359,811	11	2,477,683	0.29	0.10
ESF			23	7,809,173		0.50

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13*	23	7	30	23%
Irregularities reported as fraudulent 2014-18	60	1	61	2%

* Figures may differ from Table CP31 where the focus was on the Dismissal Ratio and Established Fraud Ratio for the Programming Period 2007-2013. In this Table, irregularities referring to any Programming Period are considered.

Spain - España

1. Traditional Own Resources

Reporting Year 2018	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	44	3,906,486	270	30,028,125	1.78%

2. Natural Resources

Irregularities reported in 2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	1	16,976	142	8,991,877	0.00%	0.16%
Rural Development (RD)			151	4,975,430		0.55%
TOTAL	1	16,976	293	13,967,307	0.00%	0.22%

Irregularities reported 2014-2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	14	414,894	784	38,593,300	0.00%	0.14%
Rural Development (RD)	19	956,107	918	61,886,027	0.02%	1.39%
TOTAL	33	1,371,001	1702	100,479,327	0.00%	0.31%

3. Cohesion and Fisheries Policy

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2018	1	91,359	52	29,948,425		
CF			3	4,017,613		
ERDF	1	91,359	33	23,261,835		
ESF			16	2,668,977		
Programming Period 2007-13 - cumulative	132	19,216,750	9,783	1,669,421,847	0.05	4.72
CF	2	95,639	341	94,696,859	0.00	2.68
ERDF	125	17,023,120	8,661	1,495,282,781	0.07	6.53
ESF	4	362,884	588	57,743,493	0.00	0.73
EFF	1	1,735,107	193	21,698,714	0.17	2.16
Programming Period 2014-20 - reporting year 2018						
Programming Period 2014-20 - cumulative						

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13*	15	2	17	12%
Irregularities reported as fraudulent 2014-18	131		131	0%

* Figures may differ from Table CP31 where the focus was on the Dismissal Ratio and Established Fraud Ratio for the Programming Period 2007-2013. In this Table, irregularities referring to any Programming Period are considered.

France

1. Traditional Own Resources

Reporting Year 2018	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	60	80,276,451	220	15,874,892	4.67%

2. Natural Resources

Irregularities reported in 2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	8	293,080	69	6,803,503	0.00%	0.09%
Rural Development (RD)			99	1,705,100		0.10%
TOTAL	8	293,080	168	8,508,603	0.00%	0.09%

Irregularities reported 2014-2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	55	27,980,216	374	52,403,756	0.07%	0.13%
Rural Development (RD)	7	1,015,585	476	8,869,000	0.02%	0.16%
SA/RD			1	0		
TOTAL	62	28,995,801	851	61,272,756	0.06%	0.13%

3. Cohesion and Fisheries Policy

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2018						
Programming Period 2007-13 - cumulative	6	2,886,409	417	61,963,657	0.02	0.46
ERDF	1	197,681	259	42,888,935	0.00	0.54
ESF	4	2,688,728	149	18,083,088	0.05	0.35
EFF	1	0	9	991,634	0.00	0.51
Programming Period 2014-20 - reporting year 2018	2	9,043,511	16	1,646,248		
ERDF	1	9,032,000	6	376,424		
ESF	1	11,511	5	680,845		
EMFF			5	588,979		
Programming Period 2014-20 - cumulative	2	9,043,511	38	2,693,453	0.27	0.08
ERDF	1	9,032,000	21	1,101,790	0.50	0.06
ESF	1	11,511	12	1,002,684	0.00	0.07
EMFF			5	588,979		0.48

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13*	1	1	2	50%
Irregularities reported as fraudulent 2014-18	7		7	0%

* Figures may differ from Table CP31 where the focus was on the Dismissal Ratio and Established Fraud Ratio for the Programming Period 2007-2013. In this Table, irregularities referring to any Programming Period are considered.

Croatia - Hrvatska

1. Traditional Own Resources

Reporting Year 2018	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	12	1,028,297	4	74,545	2.41%

2. Natural Resources

Irregularities reported in 2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)			31	773,890		0.31%
Rural Development (RD)	3	137,032	20	877,416	0.07%	0.43%
TOTAL	3	137,032	51	1,651,306	0.03%	0.36%

Irregularities reported 2014-2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	1	135,153	48	1,108,067	0.02%	0.15%
Rural Development (RD)	12	1,596,814	56	2,893,885	0.31%	0.57%
SA/RD			1	18,030		
TOTAL	13	1,731,967	105	4,019,982	0.14%	0.32%

3. Cohesion and Fisheries Policy

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2018			14	2,315,992		
CF			8	664,359		
ERDF	1	0	5	1,632,378		
ESF			1	19,255		
Programming Period 2007-13 - cumulative	4	2,184,460	32	6,942,053	0.29	0.92
CF			8	664,359		0.25
ERDF	2	2,138,592	19	6,167,833	0.00	1.88
ESF	2	45,868	4	88,262	0.00	0.06
EFF			1	21,599		0.26
Programming Period 2014-20 - reporting year 2018	1	40,345	29	3,776,079		
CF			8	527,812		
ERDF	1	40,345	20	3,234,231		
ESF			1	14,036		
Programming Period 2014-20 - cumulative	2	1,093,157	33	4,160,952	0.11	0.40
CF			8	527,812		0.24
ERDF	2	1,093,157	23	3,586,581	0.20	0.67
ESF			2	46,559		0.02

Ratio of established fraud	N	N	N	%
Irregularities reported as fraudulent 2014-18	6		6	0%

Italy - Italia

1. Traditional Own Resources

Reporting Year 2018	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	38	5,800,213	66	4,027,116	0.43%

2. Natural Resources

Irregularities reported in 2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	26	1,749,409	320	17,994,412	0.04%	0.42%
Rural Development (RD)	5	351,422	162	29,201,847	0.03%	2.79%
SA/RD	8	1,005,177	53	6,981,795		
TOTAL	39	3,106,008	535	54,178,054	0.06%	1.01%

Irregularities reported 2014-2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	130	13,901,662	1,434	87,429,464	0.06%	0.39%
Rural Development (RD)	23	2,849,755	875	77,276,890	0.06%	1.49%
SA/RD	29	4,814,300	184	17,219,487		
TOTAL	182	21,565,717	2493	181,925,841	0.08%	0.66%

3. Cohesion and Fisheries Policy

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2018	1	92,522	230	73,110,539		
ERDF	1	92,522	151	70,172,455		
ESF			79	2,938,084		
Programming Period 2007-13 - cumulative	77	76,299,294	1,830	397,273,207	0.29	1.51
ERDF	43	65,429,310	1,554	372,407,694	0.34	1.92
ESF	10	1,978,975	260	23,434,890	0.03	0.36
EFF	24	8,891,009	16	1,430,623	2.77	0.45
Programming Period 2014-20 - reporting year 2018			9	764,251		
ERDF			9	764,251		
Programming Period 2014-20 - cumulative			12	824,732		0.02
ERDF			9	764,251		0.02
ESF			2	23,260		0.00
EMFF			1	37,221		0.04

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13*	362	15	377	4%
Irregularities reported as fraudulent 2014-18	26	3	29	10%

* Figures may differ from Table CP31 where the focus was on the Dismissal Ratio and Established Fraud Ratio for the Programming Period 2007-2013. In this Table, irregularities referring to any Programming Period are considered.

Cyprus - Κύπρος

1. Traditional Own Resources

Reporting Year 2018	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	1	12,878	3	57,210	0.24%

2. Natural Resources

Irregularities reported in 2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)						
Rural Development (RD)						
TOTAL						

Irregularities reported 2014-2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	2	81,332	11	173,157	0.03%	0.06%
Rural Development (RD)	4	170,890	12	511,488	0.20%	0.59%
TOTAL	6	252,222	23	684,645	0.07%	0.18%

3. Cohesion and Fisheries Policy

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2018	1	104,462	0	0		
ERDF	1	104,462				
Programming Period 2007-13 - cumulative	11	1,156,899	55	4,436,575	0.18	0.70
CF			9	1,583,683	0.00	0.74
ERDF	5	871,328	28	1,390,156	0.31	0.50
ESF	4	82,121	13	1,312,228	0.07	1.10
EFF	2	203,450	5	150,508	1.03	0.76
Programming Period 2014-20 - reporting year 2018			2	52,891		
CF			1	11,855		
ERDF			1	41,036		
Programming Period 2014-20 - cumulative			3	204,214		0.08
CF			1	11,855		0.01
ERDF			1	41,036		0.03
ESF			1	151,323		0.70

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13*	5	1	6	17%
Irregularities reported as fraudulent 2014-18	4	1	5	20%

* Figures may differ from Table CP31 where the focus was on the Dismissal Ratio and Established Fraud Ratio for the Programming Period 2007-2013. In this Table, irregularities referring to any Programming Period are considered.

Latvia - Latvija

1. Traditional Own Resources

Reporting Year 2018	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	7	779,838	11	292,235	2.01%

2. Natural Resources

Irregularities reported in 2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)			1	12,550		0.01%
Rural Development (RD)	1	87,352	8	363,676	0.05%	0.19%
TOTAL	1	87,352	9	376,226	0.02%	0.09%

Irregularities reported 2014-2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)			3	37,379		0.00%
Rural Development (RD)	29	2,205,101	96	3,553,700	0.34%	0.56%
SA/RD			3	121,555		
TOTAL	29	2,205,101	102	3,712,634	0.14%	0.23%

3. Cohesion and Fisheries Policy

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2018						
Programming Period 2007-13 - cumulative	63	37,044,373	483	105,056,108	0.80	2.26
CF	2	2,598,379	68	22,752,825	0.17	1.48
ERDF	52	34,134,701	371	75,212,599	1.42	3.12
ESF	8	127,497	33	5,868,007	0.02	1.01
EFF	1	183,796	11	1,222,677	0.15	0.98
Programming Period 2014-20 - reporting year 2018	2	56,525	8	992,211		
CF			6	949,101		
ERDF			1	16,939		
ESF	2	56,525				
EMFF			1	26,171		
Programming Period 2014-20 - cumulative	3	58,963	11	1,034,395	0.01	0.11
CF			6	949,101		0.33
ERDF			1	16,939		0.00
ESF	3	58,963	2	26,363	0.05	0.02
EMFF			2	41,992		0.11

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13*	26	7	33	21%
Irregularities reported as fraudulent 2014-18	30	6	36	17%

* Figures may differ from Table CP31 where the focus was on the Dismissal Ratio and Established Fraud Ratio for the Programming Period 2007-2013. In this Table, irregularities referring to any Programming Period are considered.

Lithuania - Lietuva

1. Traditional Own Resources

Reporting Year 2018	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	20	1,900,284	25	3,224,922	4.49%

2. Natural Resources

Irregularities reported in 2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)			50	998,775		0.20%
Rural Development (RD)	2	60,447	92	3,239,905	0.03%	1.49%
SA/RD			5	78,524		
TOTAL	2	60,447	147	4,317,204	0.01%	0.61%

Irregularities reported 2014-2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	1	42,299	163	3,172,909	0.00%	0.15%
Rural Development (RD)	39	9,090,980	544	43,567,103	0.86%	4.12%
SA/RD			23	544,068		
TOTAL	40	9,133,279	730	47,284,080	0.28%	1.46%

3. Cohesion and Fisheries Policy

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2018			8	1,513,474		
ERDF			5	1,045,927		
EFF			3	467,547		
Programming Period 2007-13 - cumulative	15	1,859,994	561	125,862,350	0.03	1.84
CF	5	773,507	189	81,830,291	0.03	3.55
ERDF	5	526,379	319	41,266,035	0.02	1.20
ESF	5	560,108	31	1,322,177	0.05	0.13
EFF			22	1,443,847	0.00	2.78
Programming Period 2014-20 - reporting year 2018	3	343,691	31	1,203,138		
CF			17	804,039		
ERDF			13	385,759		
ESF	3	343,691	1	13,340		
Programming Period 2014-20 - cumulative	3	343,691	57	6,682,441	0.02	0.34
CF			33	4,586,429		0.67
ERDF			22	2,063,329		0.21
ESF	3	343,691	2	32,683	0.13	0.01

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13*	12		12	0%
Irregularities reported as fraudulent 2014-18	6	3	9	33%

* Figures may differ from Table CP31 where the focus was on the Dismissal Ratio and Established Fraud Ratio for the Programming Period 2007-2013. In this Table, irregularities referring to any Programming Period are considered.

Luxembourg

1. Traditional Own Resources

Reporting Year 2018	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 2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Rural Development (RD)			1	39,266		0.27%
TOTAL	0	0	1	39,266		0.08%

Irregularities reported 2014-2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Rural Development (RD)			1	39,266		0.08%
SA/RD	1	15,857				
TOTAL	1	15,857	1	39,266		0.02%

3. Cohesion and Fisheries Policy

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2018						
Programming Period 2007-13 - cumulative			8	210,788		0.42
<i>ESF</i>			8	210,788		0.84
Programming Period 2014-20 - reporting year 2018						
Programming Period 2014-20 - cumulative						

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13				
Irregularities reported as fraudulent 2013-17				

Hungary - Magyarország

1. Traditional Own Resources

Reporting Year 2018	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	1	771,268	10	466,926	0.51%

2. Natural Resources

Irregularities reported in 2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)			24	3,018,944		0.23%
Rural Development (RD)	1	436,462	80	2,265,621	0.11%	0.59%
TOTAL	1	436,462	104	5,284,565	0.03%	0.31%

Irregularities reported 2014-2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	33	6,323,128	262	15,618,447	0.10%	0.24%
Rural Development (RD)	223	13,865,919	748	36,335,142	0.75%	1.96%
TOTAL	256	20,189,047	1010	51,953,589	0.24%	0.61%

3. Cohesion and Fisheries Policy

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2018	20	2,018,308	200	19,724,171		
CF			3	431,381		
ERDF	20	2,018,308	163	15,904,615		
ESF			34	3,388,175		
Programming Period 2007-13 - cumulative	114	10,694,617	1,763	281,931,230	0.04	1.15
CF	2	126,056	121	41,336,662	0.00	0.49
ERDF	99	9,390,591	1,377	205,379,438	0.07	1.63
ESF	13	1,177,970	254	34,627,040	0.03	1.01
EFF			11	588,090		1.78
Programming Period 2014-20 - reporting year 2018	38	9,877,015	55	13,275,384		
ERDF	38	9,877,015	55	13,275,384		
Programming Period 2014-20 - cumulative	38	9,877,015	55	13,275,384	0.14	0.19
ERDF	38	9,877,015	55	13,275,384	0.26	0.36

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13*	12		12	0%
Irregularities reported as fraudulent 2014-18	144		144	0%

* Figures may differ from Table CP31 where the focus was on the Dismissal Ratio and Established Fraud Ratio for the Programming Period 2007-2013. In this Table, irregularities referring to any Programming Period are considered.

Malta

1. Traditional Own Resources					
Reporting Year 2018	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 2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)						
Rural Development (RD)			2	196,018		2.09%
SA/RD						
TOTAL			2	196,018		1.34%
Irregularities reported 2014-2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)			3	372,454		1.35%
Rural Development (RD)	1	61,814	14	813,550	0.16%	2.16%
SA/RD			6	109,516		
TOTAL	1	61,814	23	1,295,520	0.09%	1.99%

3. Cohesion and Fisheries Policy						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2018						
Programming Period 2007-13 - cumulative	16	305,510	80	15,802,047	0.04	1.95
CF			12	11,016,896		4.08
ERDF	16	305,510	48	4,216,267	0.07	1.00
ESF			20	568,884		0.51
Programming Period 2014-20 - reporting year 2018			1	15,800		
ESF			1	15,800		
Programming Period 2014-20 - cumulative			1	15,800		0.01
ESF			1	15,800		0.07

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13*	14		14	0%
Irregularities reported as fraudulent 2014-18	2		2	0%

* Figures may differ from Table CP31 where the focus was on the Dismissal Ratio and Established Fraud Ratio for the Programming Period 2007-2013. In this Table, irregularities referring to any Programming Period are considered.

Netherlands - Nederland

1. Traditional Own Resources

Reporting Year 2018	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	18	2,365,801	485	128,379,003	4.18%

2. Natural Resources

Irregularities reported in 2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	10	469,727	8	131,100	0.06%	0.02%
Rural Development (RD)	5	358,088	8	529,698	0.45%	0.67%
TOTAL	15	827,815	16	660,798	0.10%	0.08%

Irregularities reported 2014-2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	17	620,305	174	10,752,428	0.02%	0.26%
Rural Development (RD)	6	391,377	273	8,265,665	0.11%	2.30%
SA/RD			6	80,026		
TOTAL	23	1,011,682	453	19,098,119	0.02%	0.43%

3. Cohesion and Fisheries Policy

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2018	0	0	2	0		
<i>EFF</i>			2	0		
Programming Period 2007-13 - cumulative	15	4,324,984	430	33,696,488	0.26	2.00
<i>ERDF</i>	2	209,943	243	20,311,930	0.03	2.45
<i>ESF</i>	13	4,115,041	56	10,534,163	0.50	1.28
<i>EFF</i>			131	2,850,395	0.00	8.05
Programming Period 2014-20 - reporting year 2018			2	33,497		
<i>ERDF</i>			2	33,497		
Programming Period 2014-20 - cumulative			2	33,497		0.01
<i>ERDF</i>			2	33,497		0.03

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13*	2		2	0%
Irregularities reported as fraudulent 2014-18	14		14	0%

* Figures may differ from Table CP31 where the focus was on the Dismissal Ratio and Established Fraud Ratio for the Programming Period 2007-2013. In this Table, irregularities referring to any Programming Period are considered.

Austria - Österreich

1. Traditional Own Resources					
Reporting Year 2018	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	3	87,272	44	2,097,472	0.83%

2. Natural Resources						
Irregularities reported in 2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)			2	336,360		0.05%
Rural Development (RD)			5	313,948		0.06%
TOTAL			7	650,308		0.05%

Irregularities reported 2014-2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	2	129,163	31	862,261	0.00%	0.02%
Rural Development (RD)	1	14,444	58	1,544,050	0.00%	0.07%
SA/RD			3	70,928		
TOTAL	3	143,607	92	2,477,239	0.00%	0.04%

3. Cohesion and Fisheries Policy						
Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2018			2	274,583		
<i>ERDF</i>			2	274,583		
Programming Period 2007-13 - cumulative	8	1,542,060	315	25,258,099	0.14	2.23
<i>ERDF</i>	7	1,531,149	257	21,976,246	0.24	3.50
<i>ESF</i>	1	10,911	57	3,264,208	0.00	0.65
<i>EFF</i>			1	17,645		0.34
Programming Period 2014-20 - reporting year 2018	1	200	6	228,543		
<i>ERDF</i>			4	198,410		
<i>ESF</i>	1	200	2	30,133		
Programming Period 2014-20 - cumulative	1	200	6	228,543	0.00	0.11
<i>ERDF</i>			4	198,410		0.18
<i>ESF</i>	1	200	2	30,133	0.00	0.03

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13*	8	2	10	20%
Irregularities reported as fraudulent 2014-18	3		3	0%

* Figures may differ from Table CP31 where the focus was on the Dismissal Ratio and Established Fraud Ratio for the Programming Period 2007-2013. In this Table, irregularities referring to any Programming Period are considered.

Poland - Polska

1. Traditional Own Resources

Reporting Year 2018	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	41	2,239,388	108	5,953,757	0.89%

2. Natural Resources

Irregularities reported in 2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	12	21,989,558	11	877,251	0.64%	0.03%
Rural Development (RD)	16	875,068	106	4,924,234	0.09%	0.52%
TOTAL	28	22,864,626	117	5,801,485	0.52%	0.13%

Irregularities reported 2014-2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	144	94,782,004	65	6,570,403	0.55%	0.04%
Rural Development (RD)	232	14,898,281	899	37,309,653	0.26%	0.66%
SA/RD	2	125,637	3	94,077		
TOTAL	378	109,805,922	967	43,974,133	0.48%	0.19%

3. Cohesion and Fisheries Policy

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2018	21	13,081,286	180	32,822,694		
CF			2	44,010		
ERDF	21	13,081,286	171	30,409,542		
ESF			2	2,062,171		
EFF			5	306,971		
Programming Period 2007-13 - cumulative	339	427,714,210	5,487	1,325,628,862	0.63	1.95
CF	8	169,309,554	201	261,557,016	0.76	1.17
ERDF	269	245,215,709	4,702	1,013,812,351	0.70	2.91
ESF	56	7,886,146	492	43,565,154	0.08	0.44
EFF	6	5,302,801	92	6,694,341	0.76	0.96
Programming Period 2014-20 - reporting year 2018	73	38,568,334	245	25,845,437		
CF			7	626,292		
ERDF	47	32,605,938	159	20,547,309		
ESF	25	5,605,864	79	4,671,836		
EMFF	1	356,532				
Programming Period 2014-20 - cumulative	98	44,650,569	301	74,280,857	0.21	0.35
CF			18	1,683,028		0.02
ERDF	50	33,935,396	187	66,652,743	0.33	0.64
ESF	47	10,358,641	96	5,945,086	0.34	0.19
EMFF	1	356,532			0.38	

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13*	133	25	158	16%
Irregularities reported as fraudulent 2014-18	298	14	312	4%

* Figures may differ from Table CP31 where the focus was on the Dismissal Ratio and Established Fraud Ratio for the Programming Period 2007-2013. In this Table, irregularities referring to any Programming Period are considered.

Portugal

1. Traditional Own Resources

Reporting Year 2018	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	3	1,604,104	34	7,794,511	4.27%

2. Natural Resources

Irregularities reported in 2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	2	86,835	54	1,715,326	0.01%	0.22%
Rural Development (RD)	1	45,192	353	17,043,788	0.01%	3.39%
TOTAL	3	132,027	407	18,759,114	0.01%	1.47%

Irregularities reported 2014-2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	8	1,122,494	193	7,339,628	0.03%	0.19%
Rural Development (RD)	14	6,570,318	1,511	81,902,574	0.24%	3.02%
TOTAL	22	7,692,812	1704	89,242,202	0.12%	1.37%

3. Cohesion and Fisheries Policy

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR		
Programming Period 2007-13 - reporting year 2018	2	34,165,478				
<i>ESF</i>	2	34,165,478				
Programming Period 2007-13 - cumulative	59	153,970,871	1,252	184,555,178	0.71	0.85
<i>CF</i>	1	91,452	75	7,249,585	0.00	0.24
<i>ERDF</i>	21	96,292,291	690	144,760,381	0.84	1.26
<i>ESF</i>	23	56,652,264	361	16,364,948	0.83	0.24
<i>EFF</i>	14	934,864	126	16,180,264	0.43	7.48
Programming Period 2014-20 - reporting year 2018			35	3,429,970		
<i>CF</i>			1	525,441		
<i>ERDF</i>			12	1,587,701		
<i>ESF</i>			22	1,316,828		
Programming Period 2014-20 - cumulative	1	2,168,010	38	3,706,221	0.03	0.06
<i>CF</i>			1	525,441		0.09
<i>ERDF</i>	1	2,168,010	12	1,587,701	0.06	0.04
<i>ESF</i>			23	1,331,017		0.06
<i>EMFF</i>			2	262,062		0.33

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13*	71	3	74	4%
Irregularities reported as fraudulent 2014-18	50		50	0%

* Figures may differ from Table CP32 where the focus was on the Dismissal Ratio and Established Fraud Ratio for the Programming Period 2007-2013. In this Table, irregularities referring to any Programming Period are considered.

Romania - România

1. Traditional Own Resources

Reporting Year 2018	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	3	50,386	22	2,375,356	1.10%

2. Natural Resources

Irregularities reported in 2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	53	2,792,556	101	6,832,042	0.15%	0.38%
Rural Development (RD)	61	15,522,627	208	18,647,211	1.35%	1.63%
TOTAL	114	18,315,183	309	25,479,253	0.62%	0.86%

Irregularities reported 2014-2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	227	7,607,588	856	78,653,746	0.10%	0.99%
Rural Development (RD)	250	54,641,712	2,219	169,616,249	0.91%	2.84%
TOTAL	477	62,249,300	3075	248,269,995	0.45%	1.79%

3. Cohesion and Fisheries Policy

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2018	39	58,050,558	96	12,883,918		
CF	1	77,807	28	4,604,471		
ERDF	28	55,941,155	28	3,939,084		
ESF	9	1,995,465	38	3,393,643		
EFF	1	36,131	2	946,720		
Programming Period 2007-13 - cumulative	319	239,981,387	2,318	506,319,518	1.40	2.95
CF	4	16,868,647	344	183,361,701	0.29	3.14
ERDF	224	206,743,506	1,091	240,887,188	2.54	2.96
ESF	85	13,877,077	788	59,824,751	0.46	2.00
EFF	6	2,492,157	95	22,245,878	1.47	13.14
Programming Period 2014-20 - reporting year 2018	5	153,425	2	35,573		
ERDF	5	153,425	2	35,573		
Programming Period 2014-20 - cumulative	5	153,425	2	35,573	0.00	0.00
ERDF	5	153,425	2	35,573	0.01	0.00

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13*	58	1	59	2%
Irregularities reported as fraudulent 2014-18	263	2	265	1%

* Figures may differ from Table CP31 where the focus was on the Dismissal Ratio and Established Fraud Ratio for the Programming Period 2007-2013. In this Table, irregularities referring to any Programming Period are considered.

Slovenia - Slovenija

1. Traditional Own Resources

Reporting Year 2018	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	8	405,956	5	563,809	1.10%

2. Natural Resources

Irregularities reported in 2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)			2	31,023		0.02%
Rural Development (RD)	1	28,835	19	282,995	0.03%	0.26%
TOTAL	1	28,835	21	314,018	0.01%	0.12%

Irregularities reported 2014-2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	8	600,462	10	304,214	0.08%	0.04%
Rural Development (RD)	3	381,915	78	1,797,572	0.08%	0.38%
TOTAL	11	982,377	88	2,101,786	0.08%	0.18%

3. Cohesion and Fisheries Policy

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2018			1	591,305		
<i>ERDF</i>			1	591,305		
Programming Period 2007-13 - cumulative	26	27,892,275	259	52,182,753	0.68	1.27
<i>CF</i>	1	491,175	21	10,749,527	0.03	0.76
<i>ERDF</i>	16	27,137,289	180	37,301,942	1.40	1.93
<i>ESF</i>	9	263,811	56	3,719,298	0.03	0.49
<i>EFF</i>			2	411,986		2.06
Programming Period 2014-20 - reporting year 2018			3	1,339,599		
<i>CF</i>			1	1,283,195		
<i>ESF</i>			2	56,404		
Programming Period 2014-20 - cumulative			3	1,339,599		0.22
<i>CF</i>			1	1,283,195		0.53
<i>ESF</i>			2	56,404		0.03

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	Ratio of Established Fraud
	N	N	N	%
Irregularities reported as fraudulent 2009-13*	7	4	11	36%
Irregularities reported as fraudulent 2014-18	12	3	15	20%

* Figures may differ from Table CP31 where the focus was on the Dismissal Ratio and Established Fraud Ratio for the Programming Period 2007-2013. In this Table, irregularities referring to any Programming Period are considered.

Slovakia - Slovensko

1. Traditional Own Resources

Reporting Year 2018	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	5	115,016	6	435,887	0.47%

2. Natural Resources

Irregularities reported in 2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)			2	32,233		0.01%
Rural Development (RD)	4	572,148	26	1,982,659	0.29%	0.99%
SA/RD	2	202,409	5	143,693		
TOTAL	6	774,557	33	2,158,585	0.12%	0.33%

Irregularities reported 2014-2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	1	1,483	18	404,902	0.00%	0.02%
Rural Development (RD)	26	3,159,759	146	12,147,203	0.39%	1.49%
SA/RD	2	202,409	13	914,690		
TOTAL	29	3,363,651	177	13,466,795	0.11%	0.45%

3. Cohesion and Fisheries Policy

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2018	38	101,791,262	24	167,722,240		
CF	3	13,881,949	3	3,679,776		
ERDF	29	86,687,994	19	163,960,158		
ESF	6	1,221,319	2	82,306		
Programming Period 2007-13 - cumulative	223	227,828,036	1,479	1,246,560,892	2.09	11.41
CF	18	46,162,477	136	489,177,750	1.25	13.21
ERDF	138	162,591,665	898	678,670,185	2.80	11.71
ESF	63	18,761,464	434	77,868,173	1.33	5.52
EFF	4	312,430	11	844,784	2.56	6.91
Programming Period 2014-20 - reporting year 2018	35	644,730,949	60	99,827,133		
CF	22	11,502,512	13	61,825,288		
ERDF	13	633,228,437	36	19,248,871		
ESF			11	18,752,974		
Programming Period 2014-20 - cumulative	35	644,730,949	82	105,180,051	21.22	3.46
CF	22	11,502,512	15	62,834,653	0.84	4.61
ERDF	13	633,228,437	53	23,485,318	53.42	1.98
ESF			14	18,860,080		3.86

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13*	18	9	27	33%
Irregularities reported as fraudulent 2014-18	235	11	246	4%

* Figures may differ from Table CP31 where the focus was on the Dismissal Ratio and Established Fraud Ratio for the Programming Period 2007-2013. In this Table, irregularities referring to any Programming Period are considered.

Finland – Suomi-Finland

1. Traditional Own Resources

Reporting Year 2017	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	5	267,571	27	2,677,938	1.71%

2. Natural Resources

Irregularities reported in 2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Rural Development (RD)			13	348,716		0.10%
TOTAL			13	348,716		0.04%

Irregularities reported 2014-2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)			9	135,422		0.01%
Rural Development (RD)			48	1,029,242		0.07%
SA/RD			29	567,666		
TOTAL			86	1,732,330		0.04%

3. Cohesion and Fisheries Policy

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2018	2	39,843				
ERDF	2	39,843				
Programming Period 2007-13 - cumulative	3	66,629	80	3,763,761	0.00	0.23
ERDF	2	39,843	52	2,131,838	0.00	0.22
ESF			20	1,101,927		0.18
EFF	1	26,786	8	529,996	0.07	1.45
Programming Period 2014-20 - reporting year 2018	1	425,525	12	857,725		
ERDF	1	425,525	3	561,053		
ESF			6	208,129		
EMFF			3	88,543		
Programming Period 2014-20 - cumulative	1	425,525	17	1,282,620	0.08	0.25
ERDF	1	425,525	5	662,622	0.15	0.23
ESF			8	400,747		0.20
EMFF			4	219,251		0.81

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13*	2	1	3	33%
Irregularities reported as fraudulent 2014-18	5		5	0%

* Figures may differ from Table CP31 where the focus was on the Dismissal Ratio and Established Fraud Ratio for the Programming Period 2007-2013. In this Table, irregularities referring to any Programming Period are considered.

Sweden - Sverige

1. Traditional Own Resources

Reporting Year 2018	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	1	33,964	150	5,929,751	0.97%

2. Natural Resources

Irregularities reported in 2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)						
Rural Development (RD)			4	244,336		0.12%
SA/RD						
TOTAL	0	0	4	244,336		0.03%

Irregularities reported 2014-2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)			20	2,687,473		0.08%
Rural Development (RD)			53	2,682,013		0.29%
SA/RD	2	7,255	5	237,005		
TOTAL	2	7,255	78	5,606,491	0.00%	0.13%

3. Cohesion and Fisheries Policy

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2018						
Programming Period 2007-13 - cumulative	4	66,797	147	8,105,895	0.00	0.49
<i>ERDF</i>	2	29,027	85	5,086,551	0.00	0.56
<i>ESF</i>	2	37,770	48	2,562,390	0.01	0.37
<i>EFF</i>			14	456,954		0.88
Programming Period 2014-20 - reporting year 2018	1	303,550	4	189,033		
<i>ERDF</i>			2	146,524		
<i>ESF</i>	1	303,550	2	42,509		
Programming Period 2014-20 - cumulative	1	303,550	12	412,463	0.06	0.08
<i>ERDF</i>			3	162,369		0.05
<i>ESF</i>	1	303,550	9	250,094	0.21	0.17

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13*	3		3	0%
Irregularities reported as fraudulent 2014-18	4		4	0%

* Figures may differ from Table CP31 where the focus was on the Dismissal Ratio and Established Fraud Ratio for the Programming Period 2007-2013. In this Table, irregularities referring to any Programming Period are considered.

United Kingdom

1. Traditional Own Resources

Reporting Year 2018	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		OWNRES / gross TOR
	N	EUR	N	EUR	%
Established and estimated	27	937,725	782	127,034,165	3.48%

2. Natural Resources

Irregularities reported in 2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	1	13,488	25	1,002,578	0.00%	0.03%
Rural Development (RD)	4	73,745	56	1,038,904	0.01%	0.18%
SA/RD			1	34,755		
TOTAL	5	87,233	82	2,076,237		0.06%

Irregularities reported 2014-2018						
Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Support to agriculture (SA)	3	382,750	75	2,516,170	0.00%	0.02%
Rural Development (RD)	13	292,045	247	5,386,795	0.01%	0.17%
SA/RD			4	92,677		
TOTAL	16	674,795	326	7,995,642	0.00%	0.04%

3. Cohesion and Fisheries Policy

Period / Fund	Irregularities reported as fraudulent		Irregularities not reported as fraudulent		FDR	IDR
	N	EUR	N	EUR	%	%
Programming Period 2007-13 - reporting year 2018	1	632,702	1	2,941		
ESF	1	632,702	1	2,941		
Programming Period 2007-13 - cumulative	49	12,164,404	3,075	212,523,866	0.13	2.20
ERDF	21	2,445,398	1,754	122,569,532	0.05	2.33
ESF	26	9,572,208	1,281	87,771,299	0.22	2.05
EFF	2	146,798	40	2,183,035	0.12	1.77
Programming Period 2014-20 - reporting year 2018	2	366,322	140	950,177		
ERDF			103	831,539		
ESF	2	366,322	37	118,638		
Programming Period 2014-20 - cumulative	2	366,322	492	2,564,447	0.02	0.12
ERDF			218	2,266,096		0.17
ESF	2	366,322	274	298,351	0.05	0.04

Ratio of established fraud	Suspected fraud	Established fraud	TOTAL	REF
	N	N	N	%
Irregularities reported as fraudulent 2009-13*	51	9	60	15%
Irregularities reported as fraudulent 2014-18	24	3	27	11%

* Figures may differ from Table CP31 where the focus was on the Dismissal Ratio and Established Fraud Ratio for the Programming Period 2007-2013. In this Table, irregularities referring to any Programming Period are considered.

ANNEXES

Annex 1

TOR: Total number of fraudulent and non-fraudulent cases discovered with the related estimated and established amount 2014-2018

MS	2014		2015		2016		2017		2018	
	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR
BE	147	19.048.837	253	15.381.576	213	14.800.873	223	24.965.787	256	42.770.603
BG	28	634.160	27	745.534	13	343.818	20	1.258.312	6	601.490
CZ	83	12.327.345	72	3.674.130	82	5.727.119	89	8.355.714	94	4.696.506
DK	71	5.336.711	91	6.222.118	79	12.258.546	58	2.416.910	54	7.401.412
DE	1.781	95.550.296	2.136	140.563.082	1.853	86.145.500	2.000	108.871.648	1.509	107.827.233
EE	8	249.167	9	247.557	9	1.303.483	5	322.079	9	677.107
IE	28	4.313.814	32	3.340.624	35	6.402.932	35	3.189.457	36	4.615.501
EL	48	12.188.688	57	16.692.582	46	16.496.661	43	14.630.570	30	6.480.744
ES	413	47.411.444	320	24.817.480	303	45.263.054	264	48.337.739	314	33.934.611
FR	426	47.886.717	382	28.690.422	346	48.020.494	299	28.037.557	280	96.151.343
HR	10	647.638	14	975.020	17	609.108	15	1.094.608	16	1.102.842
IT	155	62.036.016	152	12.771.224	112	13.805.644	145	18.025.093	104	9.827.329
CY	11	162.729	4	127.072	8	332.446	5	128.966	4	70.088
LV	26	1.717.375	30	1.995.004	32	4.056.870	12	555.952	18	1.072.073
LT	49	2.892.165	47	1.325.639	26	915.350	57	2.339.517	45	5.125.206
LU	0	0	0	0	0	0	0	0	0	0
HU	87	1.419.634	27	1.213.969	16	4.121.423	26	6.294.351	11	1.238.194
MT	4	1.466.945	5	623.612	2	320.682	2	366.319	0	0
NL	393	42.787.270	462	111.187.120	523	132.231.615	450	75.625.235	503	130.744.804
AT	81	6.389.271	75	3.909.658	61	15.345.478	56	7.365.832	47	2.184.744
PL	213	10.611.911	129	5.053.147	166	6.974.203	99	3.265.078	149	8.193.145
PT	58	3.652.681	22	3.764.190	17	6.609.241	38	5.457.304	37	9.398.614
RO	75	7.096.470	93	8.008.639	57	5.531.161	32	3.028.787	25	2.425.741
SI	19	1.201.576	12	446.511	1	25.222	12	491.867	13	969.765
SK	35	1.753.766	10	605.925	18	1.026.172	11	756.807	11	550.903
FI	35	1.446.295	38	1.739.021	40	2.385.846	31	2.058.548	32	2.945.510
SE	87	4.066.009	79	3.000.495	101	6.022.090	169	10.737.269	151	5.963.715
UK	1.198	69.461.143	971	45.162.720	835	83.372.748	811	99.691.527	809	127.971.890
Total	5.569	463.756.072	5.549	442.284.072	5.011	520.447.778	5.007	477.668.832	4.563	614.941.111

Annex 2

**TOR: Total number of fraudulent cases discovered with the related estimated and established amount
2014-2018**

MS	2014		2015		2016		2017		2018	
	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR
BE	26	13.145.504	45	7.486.346	41	8.952.164	28	14.561.421	39	35.939.701
BG	24	497.380	23	648.683	11	331.471	19	1.192.724	5	542.270
CZ	0	0	2	47.149	2	148.057	0	0	0	0
DK	2	696.296	6	2.681.773	5	8.555.495	1	87.789	2	167.285
DE	143	13.756.734	159	29.702.791	117	5.423.401	59	7.285.945	95	18.731.575
EE	2	108.304	5	134.899	4	71.272	4	310.930	4	568.102
IE	4	2.249.080	8	1.544.668	6	1.176.186	1	33.992	10	1.497.154
EL	35	9.953.507	34	13.390.124	38	7.897.411	33	14.329.015	21	5.205.677
ES	122	31.249.790	75	4.956.829	50	3.198.014	34	3.162.346	44	3.906.486
FR	135	33.844.347	99	14.865.623	92	25.954.197	98	13.221.533	60	80.276.451
HR	8	513.850	5	249.286	5	342.904	8	831.921	12	1.028.297
IT	51	54.349.363	40	5.553.956	22	6.916.737	23	1.947.383	38	5.800.213
CY	2	22.192	3	112.709	7	332.446	4	118.402	1	12.878
LV	19	866.731	18	1.616.073	16	938.871	8	359.109	7	779.838
LT	14	712.907	17	559.196	10	266.102	38	1.332.822	20	1.900.284
LU	0	0	0	0	0	0	0	0	0	0
HU	8	185.714	5	180.657	2	86.787	4	332.664	1	771.268
MT	3	1.391.777	1	18.961	2	320.682	2	366.319	0	0
NL	7	414.169	3	1.596.447	9	515.657	10	3.358.199	18	2.365.801
AT	23	3.627.369	10	1.001.186	14	5.716.261	7	5.654.247	3	87.272
PL	37	3.433.335	59	1.751.606	92	2.977.357	52	1.858.778	41	2.239.388
PT	4	454.899	7	3.214.944	1	5.299.535	6	839.593	3	1.604.104
RO	14	366.332	21	990.209	16	2.743.678	9	297.917	3	50.386
SI	13	1.067.985	3	139.295	0	0	4	171.727	8	405.956
SK	3	256.714	3	117.282	3	707.196	0	0	5	115.016
FI	3	74.840	6	412.415	6	119.457	4	83.383	5	267.571
SE	3	214.245	0	0	2	92.247	4	4.328.446	1	33.964
UK	44	2.329.868	42	990.109	9	299.933	9	482.705	27	937.725
Total	749	175.783.234	699	93.963.217	582	89.383.521	469	76.549.311	473	165.234.661

Annex 3

TOR: Total number of <u>non-fraudulent cases</u> with the related estimated and established amount - 2014-2018										
MS	2014		2015		2016		2017		2018	
	N	EUR	N	EUR	N	EUR	N	EUR	N	EUR
BE	121	5.903.333	208	7.895.230	172	5.848.708	195	10.404.367	217	6.830.902
BG	4	136.779	4	96.851	2	12.347	1	65.587	1	59.220
CZ	83	12.327.345	70	3.626.981	80	5.579.062	89	8.355.714	94	4.696.506
DK	69	4.640.414	85	3.540.345	74	3.703.051	57	2.329.121	52	7.234.128
DE	1.638	81.793.561	1.977	110.860.291	1.736	80.722.099	1.941	101.585.704	1.414	89.095.658
EE	6	140.863	4	112.658	5	1.232.211	1	11.149	5	109.005
IE	24	2.064.734	24	1.795.956	29	5.226.746	34	3.155.465	26	3.118.347
EL	13	2.235.181	23	3.302.458	8	8.599.250	10	301.554	9	1.275.067
ES	291	16.161.654	245	19.860.651	253	42.065.040	230	45.175.393	270	30.028.125
FR	291	14.042.370	283	13.824.800	254	22.066.297	201	14.816.024	220	15.874.892
HR	2	133.787	9	725.734	12	266.204	7	262.687	4	74.545
IT	104	7.686.653	112	7.217.268	90	6.888.907	122	16.077.710	66	4.027.116
CY	9	140.537	1	14.363	1	0	1	10.564	3	57.210
LV	7	850.644	12	378.930	16	3.117.998	4	196.843	11	292.235
LT	35	2.179.258	30	766.443	16	649.248	19	1.006.695	25	3.224.922
LU	0	0	0	0	0	0	0	0	0	0
HU	79	1.233.920	22	1.033.311	14	4.034.636	22	5.961.687	10	466.926
MT	1	75.168	4	604.651	0	0	0	0	0	0
NL	386	42.373.101	459	109.590.673	514	131.715.958	440	72.267.036	485	128.379.003
AT	58	2.761.902	65	2.908.472	47	9.629.217	49	1.711.585	44	2.097.472
PL	176	7.178.576	70	3.301.541	74	3.996.846	47	1.406.300	108	5.953.757
PT	54	3.197.782	15	549.246	16	1.309.706	32	4.617.711	34	7.794.511
RO	61	6.730.138	72	7.018.430	41	2.787.483	23	2.730.870	22	2.375.356
SI	6	133.591	9	307.216	1	25.222	8	320.139	5	563.809
SK	32	1.497.052	7	488.643	15	318.976	11	756.807	6	435.887
FI	32	1.371.455	32	1.326.606	34	2.266.388	27	1.975.165	27	2.677.938
SE	84	3.851.764	79	3.000.495	99	5.929.843	165	6.408.823	150	5.929.751
UK	1.154	67.131.275	929	44.172.610	826	83.072.815	802	99.208.822	782	127.034.165
Total	4.820	287.972.838	4.850	348.320.855	4.429	431.064.257	4.538	401.119.521	4.090	449.706.450

Annex 4

**TOR: Percentage of the financial impact of OWNRES cases to the collected and made available TOR (gross) in 2018
per Member State**

MS	Gross amount TOR collected (A account)	All		Fraudulent		Non-fraudulent	
		OWNRES established and estimated amount	Percentage OWNRES/ gross TOR	OWNRES established and estimated amount	Percentage OWNRES/ gross TOR	OWNRES established and estimated amount	Percentage OWNRES/ gross TOR
	EUR	EUR	%	EUR	%	EUR	%
BE	2.605.160.504	42.770.603	1,64%	35.939.701	1,38%	6.830.902	0,26%
BG	120.546.317	601.490	0,50%	542.270	0,45%	59.220	0,05%
CZ	333.294.541	4.696.506	1,41%	0	0,00%	4.696.506	1,41%
DK	421.859.377	7.401.412	1,75%	167.285	0,04%	7.234.128	1,71%
DE	4.999.734.214	107.827.233	2,16%	18.731.575	0,37%	89.095.658	1,78%
EE	41.242.082	677.107	1,64%	568.102	1,38%	109.005	0,26%
IE	356.401.517	4.615.501	1,30%	1.497.154	0,42%	3.118.347	0,87%
EL	225.288.406	6.480.744	2,88%	5.205.677	2,31%	1.275.067	0,57%
ES	1.910.119.170	33.934.611	1,78%	3.906.486	0,20%	30.028.125	1,57%
FR	2.058.694.268	96.151.343	4,67%	80.276.451	3,90%	15.874.892	0,77%
HR	45.852.052	1.102.842	2,41%	1.028.297	2,24%	74.545	0,16%
IT	2.271.237.062	9.827.329	0,43%	5.800.213	0,26%	4.027.116	0,18%
CY	28.829.016	70.088	0,24%	12.878	0,04%	57.210	0,20%
LV	53.312.705	1.072.073	2,01%	779.838	1,46%	292.235	0,55%
LT	114.101.823	5.125.206	4,49%	1.900.284	1,67%	3.224.922	2,83%
LU	25.125.758	0	0,00%	0	0,00%	0	0,00%
HU	241.361.284	1.238.194	0,51%	771.268	0,32%	466.926	0,19%
MT	16.065.932	0	0,00%	0	0,00%	0	0,00%
NL	3.128.684.495	130.744.804	4,18%	2.365.801	0,08%	128.379.003	4,10%
AT	262.092.022	2.184.744	0,83%	87.272	0,03%	2.097.472	0,80%
PL	918.734.486	8.193.145	0,89%	2.239.388	0,24%	5.953.757	0,65%
PT	219.866.963	9.398.614	4,27%	1.604.104	0,73%	7.794.511	3,55%
RO	219.780.701	2.425.741	1,10%	50.386	0,02%	2.375.356	1,08%
SI	87.993.071	969.765	1,10%	405.956	0,46%	563.809	0,64%
SK	116.727.140	550.903	0,47%	115.016	0,10%	435.887	0,37%
FI	172.748.885	2.945.510	1,71%	267.571	0,15%	2.677.938	1,55%
SE	617.626.338	5.963.715	0,97%	33.964	0,01%	5.929.751	0,96%
UK	3.677.057.294	127.971.890	3,48%	937.725	0,03%	127.034.165	3,45%
Total	25.289.537.421	614.941.111	2,43%	165.234.661	0,65%	449.706.450	1,78%

Annex 5

TOR: Recovery rates (RR) per cut-off date						
MS	2017			2018		
	Established amount	Recovered amount	RR	Established amount	Recovered amount	RR
	EUR	EUR	%	EUR	EUR	%
	1	2	3=2/1	1	2	3=2/1
BE	16.629.676	11.184.943	67%	22.044.258	11.300.647	51%
BG	1.258.312	132.243	11%	601.490	97.201	16%
CZ	8.355.714	4.819.621	58%	4.696.506	4.467.278	95%
DK	2.416.910	2.221.505	92%	7.401.412	6.131.166	83%
DE	108.871.648	94.986.635	87%	107.827.233	84.937.555	79%
EE	322.079	11.149	3%	677.107	89.986	13%
IE	3.155.465	3.080.086	98%	3.118.347	1.933.034	62%
EL	8.381.459	212.608	3%	4.433.723	278.332	6%
ES	46.695.822	13.165.105	28%	31.762.275	22.411.605	71%
FR	26.975.788	12.968.296	48%	94.753.921	83.959.602	89%
HR	1.094.608	413.389	38%	1.102.842	530.187	48%
IT	17.013.388	3.390.795	20%	8.787.390	3.001.627	34%
CY	128.966	43.302	34%	70.088	57.210	82%
LV	555.952	51.897	9%	1.072.073	260.684	24%
LT	2.339.517	425.866	18%	5.125.206	3.181.380	62%
LU	0	0	0%	0	0	0%
HU	6.294.351	5.648.656	90%	1.238.194	1.124.657	91%
MT	366.319	0	0%	0	0	0%
NL	74.316.412	26.852.677	36%	129.994.060	32.551.628	25%
AT	7.365.832	6.205.569	84%	2.184.744	1.845.505	84%
PL	3.265.078	1.343.898	41%	8.159.660	4.047.943	50%
PT	4.982.829	2.635.890	53%	9.347.470	3.719.205	40%
RO	2.876.537	1.348.510	47%	2.396.606	788.592	33%
SI	491.867	491.867	100%	969.765	969.765	100%
SK	756.807	756.807	100%	550.903	319.131	58%
FI	2.058.548	1.829.838	89%	2.945.510	2.741.186	93%
SE	10.711.486	6.285.130	59%	5.929.751	5.735.508	97%
UK	99.004.048	60.237.766	61%	127.147.990	43.347.909	34%
Total	456.685.417	260.744.046	57%	584.338.523	319.828.526	55%

Annex 6

TOR: Estimated and established amount per customs procedure per Member State 2018										
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	33.021.865	344.723		16.192	2.556.920	3.971.961	819.259	381.246	1.531.704	126.731
BG	365.918	176.352				59.220				
CZ						4.503.807	19.560		173.139	
DK	144.120		23.165			7.135.725			98.402	
DE	18.698.778				32.797	69.409.682	355.791	1.697.423	16.490.747	1.142.014
EE					568.102	109.005				
IE					1.497.154	2.885.837		11.383	36.788	184.339
EL	805.756	50.132			4.349.789	292.995		982.072		
ES	3.906.486					23.334.674			6.675.246	18.205
FR	78.445.150	22.329	14.149	251.865	1.542.958	10.929.267	156.734	84.754	3.753.411	950.726
HR	687.979	340.317				74.545				
IT	4.808.521	991.692				2.354.582	34.079	13.550	95.938	1.528.967
CY	12.878					57.210				
LV	760.830				19.008	229.964	26.501		34.738	1.032
LT		47.037			1.853.247	3.158.820	29.171	36.931		
LU										
HU	771.268					466.926				
MT										
NL	1.334.190		111.419	920.192		105.097.367	660.617	5.986.970	15.700.105	933.944
AT	87.272					1.965.230	101.524		12.718	18.000
PL	1.364.489	874.899				4.634.955	1.318.802			
PT	1.604.104					7.794.511				
RO	21.251				29.135	2.375.356				
SI	405.956					563.809				
SK	57.484	57.532				435.887				
FI	251.085		16.487			2.555.806	10.365		111.767	
SE	33.964					5.257.998	141.452	363.108	105.317	61.876
UK	937.725					105.266.076	525.328		21.242.761	
Total	148.527.069	2.905.014	165.220	1.188.249	12.449.110	364.921.215	4.199.184	9.557.437	66.062.781	4.965.833

Annex 7

TOR: Method of detection by number of cases per Member State 2018															
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	256	39		1	34			4	217	32	152	8	7	6	12
BG	6	5	1	3	1				1		1				
CZ	94	0							94	5	60	1		27	1
DK	54	2	2						52	25	19			2	6
DE	1.509	95		11	81	1		2	1.414	115	623	12	278	363	23
EE	9	4	4						5		4	1			
IE	36	10			10				26	3	5	1	11	2	4
EL	30	21	8	2	7			4	9		2	7			
ES	314	44	3	6	28	6		1	270	99	49	10	75	33	4
FR	280	60	27	20	13				220	63	95	39		23	
HR	16	12	4	1	7				4	2	2				
IT	104	38	2	4	11	17	4		66	8	33	9		11	5
CY	4	1						1	3		3				
LV	18	7	7						11	1	8		1	1	
LT	45	20		3	17				25		24	1			
LU		0							0						
HU	11	1		1					10	3	7				
MT		0							0						
NL	503	18	5	10			2	1	485	178	250			57	
AT	47	3	1	1	1				44	3	27			8	6
PL	149	41	14	25	1			1	108	12	79	11		6	
PT	37	3		1	2				34	7	5	22			
RO	25	3	1		2				22			22			
SI	13	8	6		2				5	3	2				
SK	11	5	3		1		1		6	1	2	3			
FI	32	5	5						27	21	1			5	
SE	151	1	1						150	2	107	1		40	
UK	809	27	26	1					782	3	505	1		273	
Total	4.563	473	120	90	218	24	7	14	4.090	586	2.065	149	372	857	61

Annex 8

TOR: Method of detection by established and estimated amounts per Member State 2018

MS	ALL	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	42.770.603	35.939.701		55.152	35.000.383			884.166	6.830.902	1.283.529	2.080.170	770.359	918.866	1.571.027	206.951
BG	601.490	542.270	102.519	420.282	19.470				59.220		59.220				
CZ	4.696.506	0							4.696.506	66.084	3.542.995	24.571		976.339	86.517
DK	7.401.412	167.285	167.285						7.234.128	1.595.050	678.584			85.814	4.874.680
DE	107.827.233	18.731.575		947.378	17.655.517	27.257		101.423	89.095.658	2.836.590	55.461.751	494.061	13.450.216	16.062.648	790.391
EE	677.107	568.102	568.102						109.005		79.500	29.506			
IE	4.615.501	1.497.154			1.497.154				3.118.347	1.117.561	213.138	61.195	193.605	25.777	1.507.071
EL	6.480.744	5.205.677	1.488.575	102.060	3.269.315			345.727	1.275.067		1.017.585	257.482			
ES	33.934.611	3.906.486	773.130	305.523	2.221.349	546.423		60.061	30.028.125	6.350.998	7.694.292	347.996	12.140.670	3.389.466	104.703
FR	96.151.343	80.276.451	1.739.393	76.410.491	2.126.567				15.874.892	1.991.353	6.942.752	6.424.857		515.930	
HR	1.102.842	1.028.297	524.748	75.358	428.190				74.545	15.492	59.053				
IT	9.827.329	5.800.213	1.032.630	117.613	434.814	3.918.076	297.080		4.027.116	407.879	2.632.038	540.288		367.481	79.429
CY	70.088	12.878						12.878	57.210		57.210				
LV	1.072.073	779.838	779.838						292.235	1.032	261.033		19.790	10.381	
LT	5.125.206	1.900.284		150.623	1.749.661				3.224.922		3.201.408	23.514			
LU		0							0						
HU	1.238.194	771.268		771.268					466.926	180.001	286.925				
MT		0							0						
NL	130.744.804	2.365.801	63.852	1.990.760			199.770	111.419	128.379.003	10.093.459	112.580.145			5.705.399	
AT	2.184.744	87.272	21.583	35.046	30.643				2.097.472	44.661	1.280.611			566.508	205.693
PL	8.193.145	2.239.388	1.351.516	812.583	29.293			45.995	5.953.757	1.922.496	2.965.613	853.102		212.546	
PT	9.398.614	1.604.104		1.287.255	316.848				7.794.511	125.620	131.245	7.537.646			
RO	2.425.741	50.386	9.851		40.535				2.375.356			2.375.356			
SI	969.765	405.956	307.307		98.649				563.809	528.329	35.479				
SK	550.903	115.016	57.532		38.821		18.664		435.887	10.020	27.950	397.916			
FI	2.945.510	267.571	267.571						2.677.938	2.544.674	10.365			122.899	
SE	5.963.715	33.964	33.964						5.929.751	30.037	4.889.122	9.966		1.000.626	
UK	127.971.890	937.725	917.423	20.302					127.034.165	211.156	97.694.544	16.171		29.112.293	
Total	614.941.111	165.234.661	10.206.818	83.501.694	64.957.210	4.491.756	515.514	1.561.670	449.706.450	31.356.019	303.882.729	20.163.986	26.723.146	59.725.134	7.855.435

Annex 9

TOR: Recovery rates (RR) per Member State 2018						
MS	Fraudulent			Non-fraudulent		
	Established amount	Recovered amount	RR	Established amount	Recovered amount	RR
	EUR	EUR	%	EUR	EUR	%
BE	15.655.295	6.217.864	40%	6.388.963	5.082.783	80%
BG	542.270	37.982	7%	59.220	59.220	100%
CZ	0	0	0%	4.696.506	4.467.278	95%
DK	167.285	167.285	100%	7.234.128	5.963.882	82%
DE	18.731.575	7.384.649	39%	89.095.658	77.552.906	87%
EE	568.102	0	0%	109.005	89.986	83%
IE	0	0	0%	3.118.347	1.933.034	62%
EL	3.158.656	19.839	1%	1.275.067	258.493	20%
ES	1.734.150	307.085	18%	30.028.125	22.104.520	74%
FR	78.879.029	77.202.388	98%	15.874.892	6.757.214	43%
HR	1.028.297	455.642	44%	74.545	74.545	100%
IT	4.760.274	489.595	10%	4.027.116	2.512.032	62%
CY	12.878	0	0%	57.210	57.210	100%
LV	779.838	0	0%	292.235	260.684	89%
LT	1.900.284	75.913	4%	3.224.922	3.105.468	96%
LU	0	0	0%	0	0	0%
HU	771.268	771.268	100%	466.926	353.390	76%
MT	0	0	0%	0	0	0%
NL	1.708.686	617.171	36%	128.285.374	31.934.457	25%
AT	87.272	21.583	25%	2.097.472	1.823.922	87%
PL	2.239.388	253.189	11%	5.920.272	3.794.754	64%
PT	1.552.960	265.705	17%	7.794.511	3.453.500	44%
RO	21.251	21.251	100%	2.375.356	767.342	32%
SI	405.956	405.956	100%	563.809	563.809	100%
SK	115.016	57.484	50%	435.887	261.647	60%
FI	267.571	231.403	86%	2.677.938	2.509.783	94%
SE	0	0	0%	5.929.751	5.735.508	97%
UK	127.163	0	0%	127.020.827	43.347.909	34%
Total	135.214.464	95.003.251	70%	449.124.059	224.825.275	50%

Annex 10

TOR: Examination of write-off cases in 2018											
MS	Acceptance		Reference to Article 17.2 rejected		Additional information request (AI)		Not appropriate		Total cases*	Cases assessed twice (AI)	Total (amounts not counted twice)
	N	EUR	N	EUR	N	EUR	N	EUR	N	N	EUR
AT	1	441.832	1	373.654	1	1.305.392	1	420.656	4	1	2.541.534
BE			1	4.109.417					1		4.109.417
CZ	1	55.146							1		55.146
DE	23	8.533.751	19	9.641.035	42	17.922.559			84	24	36.097.345
DK		12.775	1	147.221					1		159.996
ES	3	391.116	6	1.847.299	8	6.483.993			17		8.722.407
FI				237	3	436.434			3		436.671
FR					3	277.121			3		277.121
GR	1	2.003.201	1	301.349	3	10.300.535			5	2	12.605.085
HU			1	3.394.774	1	547.704			2	1	3.942.477
IT	4	940.198	2	414.685	12	19.441.590			18	9	20.796.473
LT					1	973.491			1		973.491
LV			1	95.760	3	765.352			4		861.112
NL					19	12.680.515			19		12.680.515
PL	1	116.628			4	1.414.678			5	1	1.531.306
PT							1	622.955	1	1	622.955
RO	4	2.425.052		665	15	4.345.860			19	7	6.771.578
Total	38	14.919.700	33	20.326.096	115	76.895.224	2	1.043.611	188	46	113.184.631

ANNEX 11

Classification of cases in relation to CAP expenditure

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

To this purpose, cases are classified as:

- RD, where they concern only expenditure on budget lines/posts that contain the codes '0504', 'B01-4' or 'B01-50' (RD budget codes).¹ In addition, it has been considered that there are 168 irregularities where the field 'Fund' makes reference to the EARDF (European Agriculture Rural Development Fund), even if the budget line/post is not specified.

As from 2004, expenditure on rural development has been grouped under the chapter 0504. Within this context, the titles B050405 (as from 2007) and B050460 (as from 2014) refer to the EAFRD funding.²

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

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

- SA, where the budget line/post does not contain RD budget codes, but only SA budget codes (all the others).³ In addition, it has been considered that there are 112 irregularities where the field 'Fund' makes reference to the EAGF (European Agriculture Guarantee Fund) and the budget line/post is not specified. For these cases, it is not clear whether this expenditure financed rural development (from the EAGGF – guarantee section) or SA. In order to find the best possible classification for these cases, the following hypothesis has been made. As from 2007, the EARDF has been created to finance all measures concerning rural development. Consequently, if the budget years associated to an irregularity are from 2007 onwards, it seems to be unlikely that this irregularity is related to rural development, so it has been considered SA (80 cases). In case also the budget year is not mentioned, but the programming period mentioned in the relevant field is 2007-2013 or 2014-2020, the

¹ Most of these cases have the field 'Fund' filled in as 'EAFRD/EAGF', but the Budget line or the Budget post that are explicitly mentioned lead to classify the case in this category RD (7 439 cases out of 11,920). In the category 'RD', also cases are included where the field 'Fund' was filled in as 'EAGF' and the budget line/post includes only RD budget codes (39 irregularities).

² Chapter 504 is split in the following titles: 050401 'r.d. in the EAGGF – Guarantee section' (later with the addition 'Completion of earlier programme 2000-2006'), 050402 'r.d. in the EAGGF – Guidance section' (later with the addition 'Completion of earlier programme'), 050403 'Other measures', 050404 'Transitional instrument for the financing of r.d. by the EAGGF – Guarantee section for the new MS' (later with the addition 'Completion of earlier programmes 2004-2006'), 050405 'r.d. financed by EAFRD (2007-2013)' (from 2007. As from 2014, it becomes 'completion of ...'), 050460 'EAFRD (2014-2020)' (from 2014).

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

irregularity has also been considered SA (2 cases). The other irregularities (30 cases) have been classified as UNCLEAR.

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

- 'SA/RD', where they concern both types of expenditure (RD and SA budget codes)⁴. In addition, it has been considered that there are 116 irregularities where the field 'Fund' makes reference to 'EAGF/EARDF', but the budget line/post is not specified. For these cases, it is not clear whether this expenditure financed only rural development (before from the EAGGF – guarantee section and then from EARDF) or both rural development (EARDF) and SA (EAGF). In order to find the best possible classification for these cases, the following hypothesis has been made. As from 2007, the EARDF has been created to finance all measures concerning rural development. Consequently, if the budget years associated to an irregularity are from 2007 onwards only, it seems to be likely that there is also an SA component in the expenditure related to the irregularity (because EAGF is more likely to point to an SA item of expenditure) so the irregularity has been considered SA/RD (66 cases). In case also the budget year is not mentioned, but the programming period is 2007-2013 or 2014-2020, the irregularity has also been considered SA/RD (36 cases). The other irregularities (14 cases) have been classified as UNCLEAR.
- 'UNCLEAR', where information has not been considered enough to assign the case to RD, SA or SA/RD (see above).

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

In fact, as from 2006, support to agriculture is structured in the EU Budget along 2 main chapters:⁵

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

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

- 'Market measures', where they concern expenditure on Budget lines/posts which contain the code '502', as from the 2006 EU Budget (the same case may concern also other areas, including rural development or direct payments);
- 'Direct payments', where they concern expenditure on Budget lines/posts which contain the code '503', as from the 2006 EU Budget (the same case may concern also other areas, including rural development or market measures).

⁴ Most of these cases have the field 'Fund' filled in as 'EAFRD/EAGF' and the Budget line/post includes both SA and RD budget codes (258 out of 369 cases).

⁵ The other chapters of Title 05 'Agriculture and rural development' are: 0501 'Administrative expenditure', 0504 'Rural development', 0505 'SAPARD' (later 'Instrument for pre-accession assistance'), 0506 'External relations' (later 'International aspects'), 0507 'Audit', 0508 'Policy strategy and coordination', 0549 'Expenditure on administrative management' (until 2013), 0509 'Horizon 2020 – Research and innovation' (from 2014).

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

- In 2004 and 2005, the chapters 0502 and 0503 referred respectively to 'Plant products' and 'Animal products';
- Before 2004, subsection B01 covered the Guarantee section of the EAGG fund and was split, among others⁶, in:
 - B01-1 'Plant products';
 - B01-2 'Animal products'.

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

ANNEX 12

Categories of irregularities and related types

Tables NR9-NR12

The categories used in Tables NR9-NR12 are as follows:

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

	land	<p>T15/01: Inexact composition</p> <p>T15/02: Inexact origin</p> <p>T15/03: Inaccurate value</p> <p>T15/04: Inexact quantity</p> <p>T15/05: Variation in quality or content</p> <p>T15/06: Quantities outside permitted limits, quotas, thresholds</p> <p>T15/07: Unauthorised substitution or exchange</p> <p>T15/08: Unauthorised addition or mixture</p> <p>T15/09: Unauthorised use</p> <p>T15/10: Falsification of the product</p> <p>T15/11: Incorrect storage or handling</p> <p>T15/12: Fictitious use or processing</p> <p>T15/13: Incorrect classification (incl. incorrect tariff heading)</p> <p>T15/14: Overdeclaration and/or declaration of fictitious product, species and/or land</p> <p>T15/99: Other</p>
T16	(Non-)action	<p>T16/00: Action not implemented</p> <p>T16/01: Action not completed</p> <p>T16/02: Operation prohibited during the measure</p> <p>T16/03: Failure to respect deadlines</p> <p>T16/04: Irregular termination, sale or reduction</p> <p>T16/05: Absence of identification, marking, etc.</p> <p>T16/06: Refusal of control, audit, scrutiny etc.</p> <p>T16/07: Control, audit, scrutiny etc. not carried out in accordance with regulations, rules, plan etc.</p> <p>T16/08: Infringement of rules concerned with public procurement</p> <p>T16/09: Infringements with regard to the cofinancing system</p> <p>T16/10: Refusal to repay not spent or unduly paid amount</p> <p>T165/99: Other</p>
T17	Movement	<p>T17/00: Irregularities in connection with final destination (change of, non arrival at, etc.)</p> <p>T17/01: Fictitious movement</p>

		T17/99: Other
T18	Bankruptcy	<p>T18/00: Legal persons - liquidation</p> <p>T18/01: Legal persons - reorganisation to structure debt</p> <p>T18/02: Natural persons - repayment plan</p> <p>T18/03: Natural persons - repayment plan not possible</p> <p>T18/99: Other</p>
T19	Ethics and integrity	<p>T19/00: Conflict of interest</p> <p>T19/01: Bribery - passive</p> <p>T19/02: Bribery - active</p> <p>T19/03: Corruption</p> <p>T19/04: Corruption - passive</p> <p>T19/05: Corruption - active</p> <p>T19/99: Other irregularities concerning integrity and ethics</p>
T40	Public procurement (see annex Commission Decision C(2013)9527)	<p>T40/01: Lack of publication of contract notice</p> <p>T40/02: Artificial splitting of works/services/supplies contracts</p> <p>T40/03: Non-compliance with - time limits for receipt of tenders; or - time limits for receipt of requests to participate</p> <p>T40/04: Insufficient time for potential tenderers/candidates to obtain tender documentation</p> <p>T40/05: Lack of publication of -extended time limits for receipt of tenders; or - extended time limits for receipt of requests to participate</p> <p>T40/06: Cases not justifying the use of the negotiated procedure with prior publication of a contract notice</p> <p>T40/07: For the award of contracts in the field of defence and security falling under directive 2009/81/EC specifically, inadequate justification for the lack of publication of a contract notice</p> <p>T40/08: Failure to state: - the selection criteria in the contract notice; and/or - the award criteria (and their weighting) in the contract notice or in the tender specifications</p> <p>T40/09: Unlawful and/or discriminatory selection and/or award criteria laid down in the contract notice or tender documents</p> <p>T40/10: Selection criteria not related and proportionate to the subjectmatter of the contract</p> <p>T40/11: Discriminatory technical specifications</p> <p>T40/12: Insufficient definition of the subject-matter of the contract</p> <p>T40/13: Modification of selection criteria after opening of tenders, resulting in</p>

		<p>incorrect acceptance of tenderers</p> <p>T40/14: Modification of selection criteria after opening of tenders, resulting in incorrect rejection of tenderers</p> <p>T40/15: Evaluation of tenderers/candidates using unlawful selection or award criteria</p> <p>T40/16: Lack of transparency and/or equal treatment during evaluation</p> <p>T40/17: Modification of a tender during evaluation</p> <p>T40/18: Negotiation during the award procedure</p> <p>T40/19: Negotiated procedure with prior publication of a contract notice with substantial modification of the conditions set out in the contract notice or tender specifications</p> <p>T40/20: Rejection of abnormally low tenders</p> <p>T40/21: Conflict of interest</p> <p>T40/22: Substantial modification of the contract elements set out in the contract notice or tender specifications</p> <p>T40/23: Reduction in the scope of the contract</p> <p>T40/24: Award of additional works/services/supplies contracts (if such award constitutes a substantial modification of the original terms of the contract) without competition in the absence of the applicable conditions (extreme urgency brought about by unforeseeable events; an unforeseen circumstance for complementary works, services, supplies)</p> <p>T40/25: Additional works or services exceeding the limit laid down in the relevant provisions</p> <p>T40/99: Other</p>
T50	State aid	<p>T50/01: Failure to notify State Aid</p> <p>T50/02: Wrong aid scheme applied</p> <p>T50/03: Misapplication of the aid scheme</p> <p>T50/04: Monitoring requirements not fulfilled</p> <p>T50/05: Reference investment not taken into account in the applicable aid scheme</p> <p>T50/06: No consideration of revenue in the applicable aid scheme</p> <p>T50/07: No respect of the incentive effect of the aid</p> <p>T50/08: Aid intensity not respected</p> <p>T50/09: De Minimis threshold exceeded</p> <p>T50/99: Other State aid</p>
T90	Other	T90/99: Other irregularities

Tables CP23 and CP24

The categories used in Tables CP23 and CP24 are built as follows:

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

ANNEX 13

Analysis of the sensitivity of FDR and IDR

Intervention in agricultural markets and direct payments

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

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

FDR and IDR for '*Intervention in agricultural markets*' in Table NR14_a below is calculated on the basis of the amounts of all the irregularities (fraudulent and non fraudulent) where this type of expenditure is involved (considering in full the 'mixed' cases, as explained above). The same applies with reference to FDR and IDR for '*direct payments*'. Table NR14_a shows the outcome of these calculations.

Type of expenditure (1)	Irregularities detected and reported 2014-2018 / Payments 2014-2018		
	FDR	IDR	Total
Intervention in agricultural markets	1.07%	1.37%	2.4%
Direct payments	0.01%	0.07%	0.1%

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

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

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

Fig. NR1: Irregularities and amounts reported as fraudulent by type of expenditure – 2014-2018

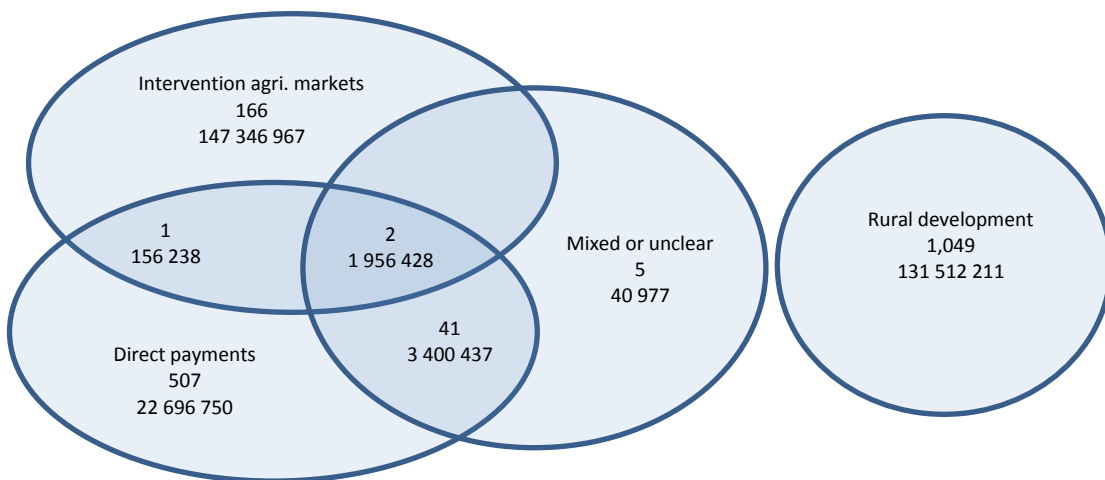


Fig. NR2: Irregularities and amounts not reported as fraudulent by type of expenditure – 2014-2018

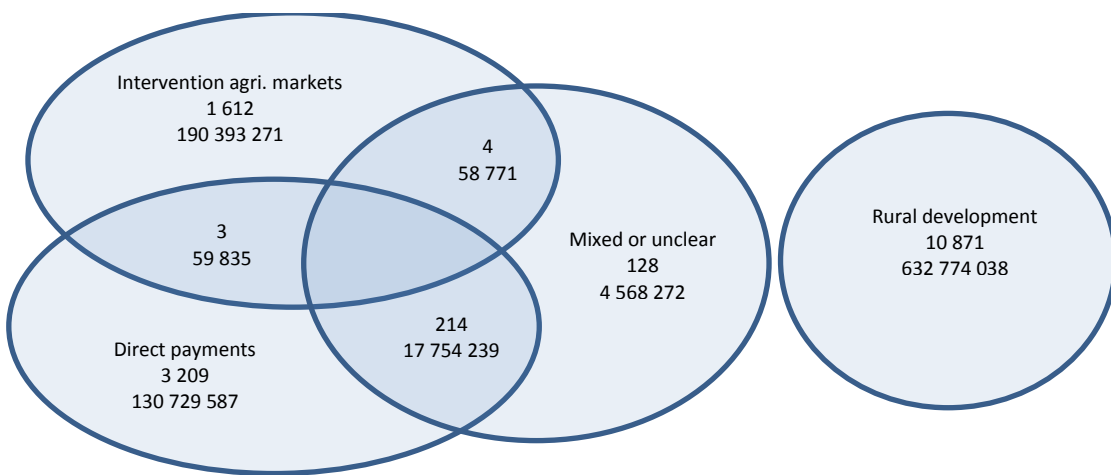


Fig. NR3: Irregularities and amounts reported by type of expenditure – 2014-2018

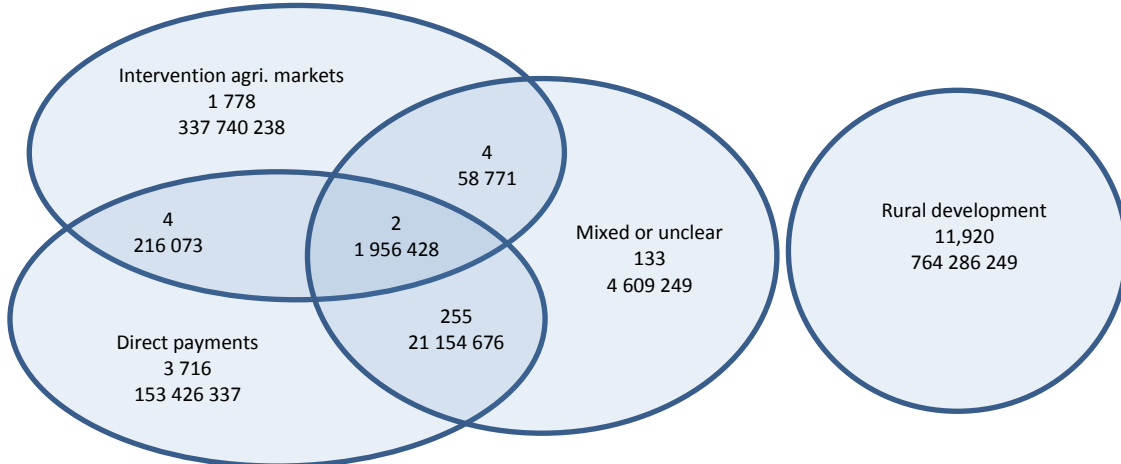


Table NR14_b shows FDR and IDR where, for '*intervention in agricultural markets*', only the amounts related to cases that do not overlap with rural development or direct payments are included in the calculation (i.e.147 346 967, for the FDR). The same applies to '*direct payments*'.

Type of expenditure (1)	Irregularities detected and reported 2014-2018 / Payments 2014-2018		
	FDR	IDR	Total
Intervention in agricultural markets	1.06%	1.37%	2.4%
Direct payments	0.01%	0.06%	0.1%

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

Figures in Table NR14_a represent the upper limit of FDR and IDR for '*intervention in agricultural markets*' or '*direct payments*', as they include amounts that are linked to irregularities or fraud related also to other types of expenditure.

Figures in Table NR14_b represent the lower limit of FDR and IDR for '*intervention in agricultural markets*' or '*direct payments*', as they exclude part of the amounts of the 'mixed' cases that could be related to the relevant types of expenditure.¹

As FDR and IDR in Tables NR14_a and NR14_b are similar, it can be concluded that they are not significantly sensitive to this 'mixed' cases issue.

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

FDR and IDR for '*Support to agriculture*' ('SA') is calculated on the basis of the amounts (of the irregularities or fraud) related to cases where only this type of expenditure is involved. The same applies with reference to FDR and IDR for '*Rural development*' ('RD'). Table NR14_c shows the outcome of this calculation.

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

Type of expenditure	Irregularities detected and reported 2014-2018 / Payments 2014-2018		
	FDR	IDR	Total
Support to agriculture (SA)	0.08%	0.17%	0.2%
Rural development (RD)	0.23%	1.13%	1.4%
Global ⁽¹⁾	0.11%	0.37%	0.5%

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

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

¹ This analysis takes into consideration the combination of '*intervention in agricultural markets*' (budget line B0502, since 2006 – see above) with '*rural development*' or with '*direct payments*' (budget line B0503, since 2006 – see above). This applied also to 'direct payments'. Nevertheless, there are also cases where '*direct payments*' is combined with other budget codes from years before 2006. Excluding also these cases would lower the indicators further. There are 14 such cases (accounting for EUR 1 118 235) for '*direct payments*'. There are no such cases for '*intervention in agricultural markets*'. So the impact is negligible.

Fig. NR4: Irregularities and amounts reported as fraudulent by type of expenditure – 2014-2018

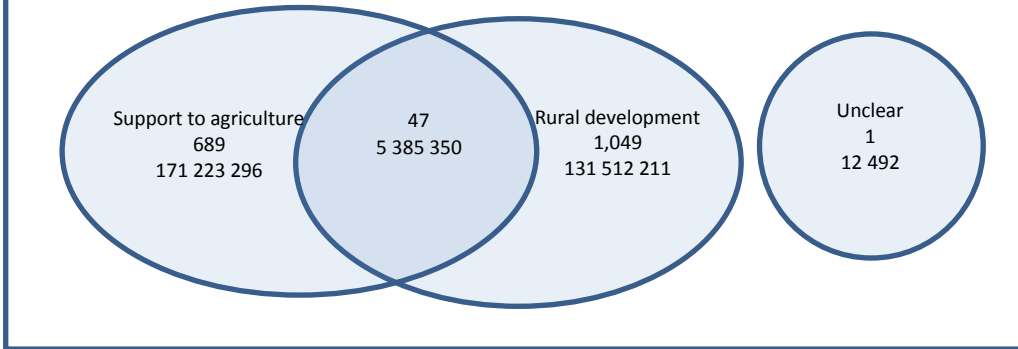


Fig. NR5: Irregularities and amounts not reported as fraudulent by type of expenditure – 2014-2018

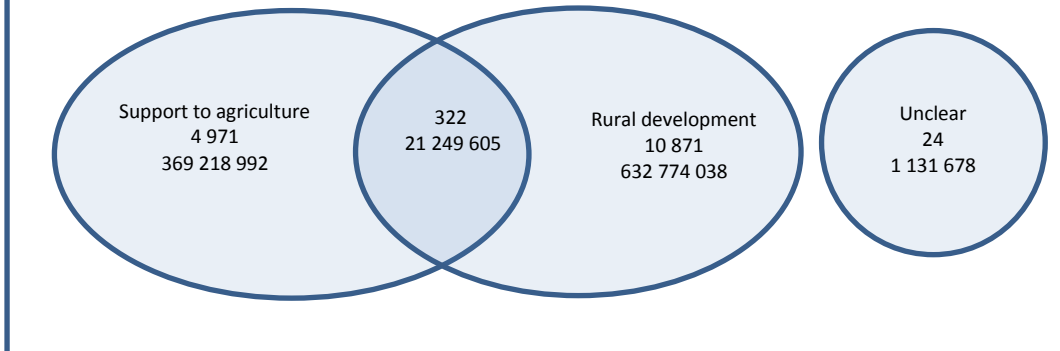


Fig. NR6: Irregularities and amounts reported by type of expenditure – 2014-2018

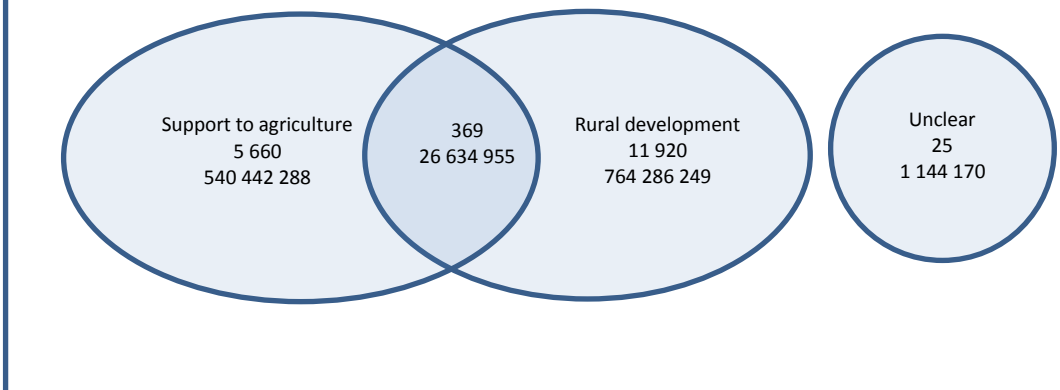


Table NR14_d shows FDR and IDR where 'mixed' and unclear cases are added both for 'rural development' and 'support to agriculture'. In practice, for 'rural development', also all the amounts related to 'mixed' and unclear cases are added to the amounts related to the 'pure' rural development cases (i.e. 5 385 350+12 492 for the FDR). The same applies to 'support to agriculture'. Therefore, FDR and IDR in Table NR13_d are somehow inflated and represent the upper limit.

Table NR14_d: FDR and IDR by type of expenditure

Type of expenditure (1)	Irregularities detected and reported 2014-2018 / Payments 2014-2018		
	FDR	IDR	Total
Support to agriculture (SA) (2)	0.08%	0.18%	0.3%
Rural development (RD) (2)	0.24%	1.17%	1.4%

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

As FDR and IDR in Tables NR14_c and NR14_d are similar, it can be concluded that they are not significantly sensitive to this 'mixed' cases issue.

ANNEX 14

Full description of the Themes in Figures CP1-CP4

Priority 'Tourism'

Promotion of natural assets

Protection and development of natural heritage

Other assistance to improve tourist services

Priority 'Environmental protection and risk prevention'

Management of household and industrial waste

Management and distribution of water (drinking water)

Water treatment (waste water)

Air quality

Integrated prevention and pollution control

Mitigation and adaptation to climate change

Rehabilitation of industrial sites and contaminated land

Promotion of biodiversity and nature protection (including Natura 2000)

Risk prevention (including the drafting and implementation of plans and measures to prevent and manage natural and technological risks)

Other measures to preserve the environment and prevent risks

ANNEX 15

Legenda

SA: Support to Agriculture

RD: Rural Development

SA/RD: Support to Agriculture/ Rural Development

GUID: European Agricultural Guarantee and Guidance Fund – Section Guidance

EFF: European Fisheries Fund

EMFF: European Maritime and Fisheries Fund

CF: Cohesion Fund

ERDF: European Regional and Development Fund

ESF: European Social Fund

AMIF: Asylum, Migration and Integration Fund

YEI: Youth Employment Initiative

HRD: pre-accession, Human Resources Development component

IPARD: Instrument for Pre-Accession for Rural Development

PHARE: Pre-accession assistance programme

REGD: pre-accession, Regional Development component

TAIB: Transition Assistance and Institution Building

TIPAA: Turkey Instrument for Pre-accession Assistance

CBC: pre-accession, Cross-Border Cooperation component

Annex 15 -Irregularities reported by Member States and Beneficiary Countries in 2018

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

COUNTRIES	FUNDS/TYPE OF EXPENDITURE																			
	SA	RD	SA/RD	EFF	EMFF	CF	ERDF	ESF	AMIF	FEAD	ISF	YEI	PHARE	SAPARD	TIPAA	CBC-IPA	HRD	IPARD	REGD	TAIB
AT	2	5	0	0	0	0	6	3	0	0	0	0	0	0	0	0	0	0	0	0
BE	4	7	1	0	0	0	8	2	1	0	0	0	0	0	0	0	0	0	0	0
BG	11	227	0	10	0	6	34	1	0	0	0	0	0	0	0	14	0	0	0	0
CY	0	0	0	0	0	1	2	0	0	0	0	0	0	0	0	0	0	0	0	0
CZ	3	26	0	0	0	61	101	50	0	0	0	2	0	0	0	0	0	0	0	0
DE	26	44	6	0	1	0	37	19	2	0	0	0	0	0	0	0	0	0	0	0
DK	4	9	0	0	10	0	2	1	0	0	0	0	0	0	0	0	0	0	0	0
EE	0	39	0	7	0	7	41	2	0	1	1	0	0	0	0	0	0	0	0	0
ES	143	151	0	0	0	3	34	16	3	1	0	0	0	0	0	0	0	0	0	0
FI	0	13	0	0	3	0	6	6	0	0	0	0	0	0	0	0	0	0	0	0
FR	77	99	0	0	5	0	7	6	0	4	0	0	0	0	0	0	0	0	0	0
GR	21	107	0	0	0	4	13	18	0	0	0	0	0	0	0	1	0	0	0	0
HR	31	23	0	0	0	16	27	2	0	0	0	0	0	0	0	4	0	3	0	0
HU	24	81	0	0	0	3	276	35	0	0	1	0	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	0	0	0	0
IT	346	167	61	0	0	0	162	79	0	0	0	0	0	0	0	0	0	0	0	0
LT	50	94	5	3	0	17	18	4	0	0	0	1	0	0	0	0	0	0	0	0
LU	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LV	1	9	0	0	1	6	1	2	0	0	0	0	0	0	0	0	0	0	0	0
MT	0	2	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0
NL	18	13	0	2	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0
PL	23	122	0	5	1	9	398	106	0	0	0	0	0	0	0	0	0	0	0	0
PT	56	354	0	0	0	1	13	24	0	0	0	0	0	0	0	0	0	0	0	0
RO	154	269	0	3	0	29	63	47	0	2	0	0	1	1	0	0	0	0	0	0
SE	0	4	0	0	0	0	2	3	0	0	0	0	0	0	0	0	0	0	0	0
SI	2	20	0	0	0	1	1	2	2	0	1	0	0	0	0	0	0	0	0	0
SK	2	30	7	0	0	41	100	19	0	0	0	0	0	0	0	0	0	0	0	0
UK	26	60	1	0	0	0	103	41	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	4	0	1	1
MK	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1
RS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	0	0	0	2
TR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	0	38	61	0	9
TOTAL	1,024	1,976	81	30	21	205	1,457	489	8	8	3	3	1	1	2	22	42	65	1	13

Annex 15 - Irregular amounts related to irregularities reported by Member States and Beneficiary Countries in 2018

COUNTRIES	FUNDS/TYPE OF EXPENDITURE																			
	SA	RD	SA/RD	EFF	EMFF	CF	ERDF	ESF	AMIF	FEAD	ISF	YEI	PHARE	SAPARD	TIPAA	CBC-IPA	HRD	IPARD	REGD	TAIB
AT	336,360	313,948	0	0	0	0	472,992	30,333	0	0	0	0	0	0	0	0	0	0	0	0
BE	90,880	122,930	24,771	0	0	0	378,324	30,702	13,335	0	0	0	0	0	0	0	0	0	0	0
BG	15,435,180	8,149,716	0	185,763	0	4,667,050	4,240,963	124,202	0	0	0	0	0	0	0	74,814	0	0	0	0
CY	0	0	0	0	0	11,855	145,498	0	0	0	0	0	0	0	0	0	0	0	0	0
CZ	168,782	1,301,886	0	0	0	46,738,424	40,059,347	4,824,618	0	0	0	58,636	0	0	0	0	0	0	0	0
DE	739,690	3,992,896	705,493	0	11,014	0	3,754,601	1,160,395	172,012	0	0	0	0	0	0	0	0	0	0	0
DK	189,823	291,631	0	0	704,873	0	165,316	25,796	0	0	0	0	0	0	0	0	0	0	0	0
EE	0	2,110,135	0	546,520	0	3,111,949	3,337,150	545,908	0	393,798	86,869	0	0	0	0	0	0	0	0	0
ES	9,008,853	4,975,430	0	0	0	4,017,613	23,353,194	2,668,977	777,442	33,616	0	0	0	0	0	0	0	0	0	0
FI	0	348,716	0	0	88,543	0	1,026,421	208,129	0	0	0	0	0	0	0	0	0	0	0	0
FR	7,096,583	1,705,100	0	0	588,979	0	9,408,424	692,356	0	247,795	0	0	0	0	0	0	0	0	0	0
GR	407,276	1,370,918	0	0	0	6,505,391	18,789,268	6,821,044	0	0	0	0	0	0	0	12,863	0	0	0	0
HR	773,890	1,014,448	0	0	0	1,192,171	4,906,955	33,291	0	0	0	0	0	0	0	10,225	0	93,375	0	0
HU	3,018,944	2,702,083	0	0	0	431,381	41,075,322	3,414,815	0	0	20,721	0	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	0	0	0	0
IT	19,743,821	29,553,268	7,986,972	0	0	0	71,683,202	2,938,084	0	0	0	0	0	0	0	0	0	0	0	0
LT	998,775	3,300,351	78,524	467,547	0	804,039	1,431,686	357,030	0	0	0	17,044	0	0	0	0	0	0	0	0
LU	0	39,266	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LV	12,550	451,028	0	0	26,171	949,101	16,939	56,525	0	0	0	0	0	0	0	0	0	0	0	0
MT	0	196,018	0	0	0	0	0	15,800	0	0	0	0	0	0	0	0	0	0	0	0
NL	600,827	887,786	0	0	0	0	33,497	0	0	0	0	0	0	0	0	0	0	0	0	0
PL	22,866,809	5,799,302	0	306,971	356,532	670,302	96,644,075	12,339,871	0	0	0	0	0	0	0	0	0	0	0	0
PT	1,802,161	17,088,980	0	0	0	525,441	3,283,845	35,482,306	0	0	0	0	0	0	0	0	0	0	0	0
RO	9,624,598	34,169,838	0	982,851	0	4,682,277	60,069,237	5,389,109	0	1,671,625	0	0	23,528	7,852	0	0	0	0	0	0
SE	0	244,336	0	0	0	0	146,524	346,058	0	0	0	0	0	0	0	0	0	0	0	0
SI	31,023	311,830	0	0	0	1,283,195	591,305	56,404	160,529	0	310,541	0	0	0	0	0	0	0	0	0
SK	32,233	2,554,807	346,102	0	0	90,889,526	904,234,445	20,056,599	0	0	0	0	0	0	0	0	0	0	0	0
UK	1,016,066	1,112,649	34,755	0	0	0	831,539	1,120,603	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	2,647	0	34,000	0
MK	0	0	0	0	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	0	0	0	0
TR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	546,060	0	1,216,632	8,141,064	0	2,146,209
TOTAL	93,995,125	124,109,297	9,176,616	2,489,652	1,776,112	166,479,715	1,290,080,069	98,738,955	1,123,318	2,346,834	418,131	75,680	23,528	7,852	546,060	97,902	1,219,279	8,234,439	34,000	2,146,209