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ANNEX

**ANNEX**

**to the**

**Commission Implementing Decision**

**on the financing of the Union anti-fraud programme and the adoption of the work  
programme for 2025**

## ANNEX

### 1. INTRODUCTION

This is the fifth work programme that implements the Union anti-fraud programme (the ‘UAFP’). It was drawn up based on Regulation (EU) 2021/785<sup>1</sup> (the ‘UAFP Regulation’).

This work programme covers the year 2025.

The Commission has adopted this work programme under Article 11 of the UAFP Regulation and in line with Article 110 of Regulation (EU, Euratom) 2024/2509<sup>2</sup> (the ‘Financial Regulation’). On that basis, this work programme sets out the priorities for funding in 2025, the objectives pursued, the expected results and the methods of implementation.

### 2. THE UNION ANTI-FRAUD PROGRAMME

The UAFP is based on Articles 33 and 325 of the Treaty on the Functioning of the European Union (TFEU). It runs for a period of seven years, from 2021 to 2027, in line with the multiannual financial framework laid down in Council Regulation (EU, Euratom) 2020/2093<sup>3</sup>.

To implement the UAFP, the EU has allocated EUR 181 207 000 for 2021-2027, of which EUR 27 351 001 for 2025.

The UAFP pursues two **general objectives**. Firstly, it aims to protect the financial interests of the EU. Secondly, it promotes mutual assistance between the administrative authorities of the Member States and cooperation between these authorities and the Commission, to ensure that the law on customs and agricultural matters is correctly applied.

To achieve these general objectives, the UAFP sets out three **specific objectives**:

- (1) prevent and combat fraud, corruption and any other illegal activities affecting the financial interests of the EU;
- (2) provide tools for information exchange and support for operational activities in the field of mutual administrative assistance in customs and agricultural matters;
- (3) support the reporting of irregularities, including fraud, found in the funds jointly managed with Member States (‘shared management’) and pre-accession assistance funds, all under the EU budget.

The UAFP brings together and streamlines EU financial support for measures aimed at these three specific objectives. It does this to increase synergies, promote budget flexibility and simplify management. The UAFP is therefore **one programme with three components**, which are aligned with its specific objectives:

- the first component protects taxpayers’ money and the competitiveness of the EU economy;

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<sup>1</sup> Regulation (EU) 2021/785 of the European Parliament and of the Council establishing the Union Anti-Fraud Programme and repealing Regulation (EU) No 250/2014 (OJ L 172, 17.5.2021, p. 110, ELI: <http://data.europa.eu/eli/reg/2021/785/oj>).

<sup>2</sup> Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast) (OJ L, 2024/2509, 26.9.2024), ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

<sup>3</sup> Council Regulation (EU, Euratom) 2020/2093 of 17 December 2020 laying down the multiannual financial framework for the years 2021 to 2027 (OJ L 433, 22.12.2020, p. 11).

- the second component finances actions carried out in line with Council Regulation (EC) No 515/97 including the Anti-Fraud Information System (AFIS);
- the third component finances the Irregularity Management System (IMS).

### 3. METHODS OF IMPLEMENTATION

Funding under the UAFP may take any of the forms laid down in the Financial Regulation, in particular **grants, procurement** and the **reimbursement of travel and subsistence expenses**.

The requirements of the Financial Regulation apply to the budget implemented under the UAFP. Implementation of the UAFP through **procurement** and **reimbursement of travel and subsistence expenses** is subject to the rules in the Financial Regulation, in particular Title VII on procurement and concessions.

For **grants**, the UAFP Regulation sets out specific rules that apply in addition to those contained in Title VIII (covering grants) of the Financial Regulation. These additional specific rules apply in particular to eligible actions, eligible entities and co-financing rates.

**Eligible actions** must implement the specific objectives of the UAFP. Actions that may be considered eligible for funding under this work programme are actions that:

- (a) provide technical knowledge, specialised and technically advanced equipment and effective IT tools leading to closer transnational and multidisciplinary cooperation and cooperation with the Commission;
- (b) boost staff exchanges for specific projects, provide the necessary support for these exchanges and facilitate investigations, in particular by setting up joint investigation teams and cross-border operations;
- (c) provide technical and operational support for national investigations, in particular for customs and law enforcement authorities, to step up the fight against fraud and other illegal activities;
- (d) build IT capacity in the Member States and third countries, increase data exchange and develop and provide IT tools for investigating and monitoring intelligence work;
- (e) organise specialised training, fraud analysis workshops, conferences and studies, to improve cooperation and coordination between departments responsible for protecting the financial interests of the EU.

Article 10(2) of the UAFP Regulation sets out four categories of **eligible entities**:

- (a) **public authorities** that can help to achieve an objective of the UAFP and that are based: (i) in a Member State or an overseas country or territory; (ii) in a third country associated with the UAFP under the conditions specified in Article 4 of the UAFP Regulation; or (iii) in a third country not associated with the UAFP but listed in the work programme, under the conditions specified in Article 10(3) of the Regulation;
- (b) **research and educational institutes** and **non-profit bodies** that can help to achieve the objectives of the UAFP and have been registered and operating for at least one year: (i) in a Member State; (ii) in a third country associated with the UAFP under the conditions specified in Article 4 of the UAFP Regulation; or (iii) in a third country not associated with the UAFP but listed in the work programme, under the conditions specified in Article 10(3) of the Regulation;
- (c) any **legal entity created under EU law**; or,
- (d) any **international organisation**.

Under Article 8 of the UAFP Regulation, the **co-financing rate** for awarded grants may not exceed 80% of the eligible costs. The Commission will only grant funding in excess of that ceiling in exceptional cases, as provided for in Sections 4.2.1.1 and 4.2.1.2 of this work programme.

However, in no case can such funding exceed 90% of the eligible costs.

#### **4. COMPONENT 1: PROTECTING THE FINANCIAL INTERESTS OF THE EU**

##### **4.1. Aim and rationale**

Member States have a joint responsibility with the EU to counter fraud, corruption and any other illegal activities affecting the financial interests of the EU. The UAFP offers support to Member States to fulfil that responsibility. To this effect, the first component of the UAFP allocates EUR 114 207 000 for the period 2021-2027, of which EUR 17 608 372 is for 2025, to fund actions to fight fraud, corruption and any other illegal activities affecting the EU budget.

The UAFP is the main EU-level programme specifically designed to protect the EU's financial interests. The UAFP may complement other EU instruments providing technical support in the fight against fraud and corruption, such as the Technical Support Instrument (TSI)<sup>4</sup>, or other EU cooperation programmes, such as the Customs programme<sup>5</sup>, the Customs Control Equipment Instrument<sup>6</sup> (CCEI) and the Fiscalis programme<sup>7</sup>.

The Commission will implement the first component of the UAFP by:

- awarding grants following calls for proposals;
- concluding public procurement contracts following calls for tender;
- entering into administrative arrangements with the Commission's Joint Research Centre (JRC);
- reimbursing costs incurred by representatives from eligible entities who participate in training and operational activities.

As stated in Section 2 of this work programme, to be eligible for funding, actions must implement the UAFP's objectives. Financial resources allocated to the UAFP are also intended to contribute to corporate communication on the EU's political priorities related to UAFP objectives.

Some of the actions financed under this component of the UAFP will also likely help to deliver on other political priorities of the EU by: (a) preparing for the challenges and opportunities of the green and digital transitions; (b) making European economies and societies more resilient; (c) upholding and strengthening the rule of law; and (d) supporting the EU's enlargement policy.

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<sup>4</sup> Regulation (EU) 2021/240 of the European Parliament and of the Council of 10 February 2021 establishing a Technical Support Instrument (OJ L 57, 18.2.2021, p. 1).

<sup>5</sup> Regulation (EU) 2021/444 of the European Parliament and of the Council of 11 March 2021 establishing the Customs programme for cooperation in the field of customs and repealing Regulation (EU) No 1294/2013 (OJ L 87, 15.3.2021, p. 1-16).

<sup>6</sup> Regulation (EU) 2021/1077 establishing a Customs Control Equipment Instrument as part of the Integrated Border Management Fund, for the period 2021-2027 (OJ L 234 of 2.7.2021, p. 1).

<sup>7</sup> Regulation (EU) 2021/847 of the European Parliament and of the Council of 20 May 2021 establishing the Fiscalis programme for cooperation in the field of taxation and repealing Regulation (EU) No 1286/2013 (OJ L 188, 28.5.2021, p. 1).

Reflecting the importance of counteracting climate change, the UAFP helps ensure that climate actions are integrated into all policy areas and that, overall, 30% of the EU budget supports climate objectives. Furthermore, it aims at strengthening social resilience in the Member States by supporting environmental standards, the security of the health system and food sovereignty.

To this end, actions under the UAFP may, for example, better equip Member States to prevent the import of certain illicit products that do not comply with EU environmental and climate standards. Such actions not only prevent infringements of EU customs legislation but also protect the environment.

The UAFP can also support cooperation between customs and other authorities to fight fraudulent activities that damage the environment and people's health, such as activities related to illegal waste shipments or the illicit trade in endangered species, unauthorised chemical and pharmaceutical products and fraudulent or substandard food products.

Furthermore, the UAFP supports Member States' digital transition by: (a) funding the acquisition of IT tools supporting data analysis to detect fraud that affects revenues or expenditures and (b) continuing to build national expertise on digital forensics to support fraud investigations.

Moreover, the UAFP finances projects aimed at strengthening Member States' capabilities to prevent the import of counterfeit goods, thereby protecting the integrity of the EU single market and strengthening European economic security.

Importantly, the UAFP provides support to projects relating to the rule of law, which is closely related to the protection of the EU's financial interests, as stated in Regulation (EU, Euratom) 2020/2092 on a general regime of conditionality for the protection of the EU budget<sup>8</sup>. By protecting and strengthening the rule of law, the UAFP also contributes to the EU policy on protecting democracy and fundamental freedoms.

Lastly, the UAFP supports the EU's enlargement policy by funding, for instance: (a) projects to advise candidate countries and potential candidate countries on protecting the EU budget (b) projects fostering mutual administrative assistance and (c) projects strengthening the rule of law, notably through fighting corruption at all levels of government and administration.

## **4.2. Eligible actions**

### *4.2.1. Grants*

EUR 12 400 000 – about 70% of the 2025 UAFP budget allocated to the first component of the programme – will be used to fund activities through grants to prevent and combat fraud, corruption and any other illegal activities affecting the financial interests of the EU.

The Commission plans to publish two calls for proposals for actions in 2025 to be financed through grants. The first call will support projects providing technical assistance for Member States' relevant and eligible authorities. The second call will support projects involving the organisation of targeted and specialised training courses, conferences, staff exchanges, research studies and knowledge-sharing.

The Commission will examine each application based on the following criteria.

- (a) Admissibility criteria: details to be provided in the call for proposals.
- (b) Eligibility criteria

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<sup>8</sup> Regulation (EU, Euratom) 2020/2092 of the European Parliament and of the Council of 16 December 2020 on a general regime of conditionality for the protection of the EU budget (OJ L 433 I, 22.12.2020, p. 1.).

- (1) Applications must be submitted by eligible entities, as indicated in Section 3 of this Annex.
  - (2) Applications must be submitted for eligible actions, as indicated in Section 3 of this Annex.
  - (3) Applications must be submitted by single applicants (single-beneficiary grants to be awarded).
  - (4) Project budgets are expected to comply with the minimum thresholds specified in the relevant calls.
  - (5) Project duration should range between 12 and 24 months.
- (c) Financial and operational capacity and exclusion criteria
- (1) Applicants must have stable and sufficient financial resources to successfully implement the proposed projects and contribute their share.
  - (2) Applicants must have the operational know-how, qualifications and resources to successfully implement the projects (including sufficient experience in implementing projects of a comparable size and nature).
  - (3) Applicants must not be in one of the exclusion situations referred to in Articles 138 and 143 of the Financial Regulation.
- (d) Award criteria
- (1) compliance with the UAFP's objectives: coherence, relevance, consistency and transnational dimension;
  - (2) quality: project design and implementation, methodology, allocation of resources, feasibility of planning and monitoring arrangements;
  - (3) value for money: a sufficient and appropriate budget for proper implementation so that the expected long-term impact and results can be obtained;
  - (4) added value for protecting the financial interests of the EU: impact, sustainability, dissemination, multiplier effects, interoperability, complementarity and transnational dimension.

To ensure that the best-quality applications receive funding, the technical specifications accompanying each call for proposals must indicate:

- the weightings for the award criteria;
- the minimum score requirements for each criterion;
- the minimum score requirement for the aggregate of the four award-criteria scores.

#### 4.2.1.1. Call for proposals for technical assistance

The Commission encourages national and regional authorities to strengthen their investigative capability and capacity (which includes their level of digitalisation) to step up the fight against fraud, corruption and any other illegal activity affecting the financial interests of the EU, on both the revenue and expenditure sides.

The Commission will publish a specific call for proposals to support projects whose main purpose is to acquire specialised equipment, tools and data technologies to achieve this goal.

This call will include a compulsory accompanying training component on how to use the purchased equipment<sup>9</sup>. The overall planned budget for this call is EUR 11 400 000.

The entities eligible to participate in this call will be either: (a) national or regional public authorities, as defined in Section 3 of this work programme, whose task is to protect the financial interests of the EU; or (b) relevant international organisations.

Public authorities based in a third country that is not associated with the UAFP will not be eligible for this call in 2025.

The co-financing rate for technical assistance grants will, in principle, not exceed 80% of eligible costs. It may be increased to a maximum of 90% in exceptional cases, e.g. where Member States are exposed to high risk in protecting the financial interests of the EU. The following aspects of the proposed actions will be taken into account when considering the award of a 90% co-financing rate.

Requests for an increased co-financing rate should be based on (and mention) elements of at least one of the following:

- (a) the findings of the annual reports on implementing Article 325 TFEU on combating fraud, in particular findings identifying situations involving a high fraud risk and presenting the greatest threat to the financial interests of the EU;
- (b) the findings of the European Court of Auditors' Special Report 19/2017 on import procedures<sup>10</sup>.

The budget for an action for which a grant is requested should not be lower than the threshold indicated in the specifications accompanying the relevant call for proposals. For technical assistance actions, the threshold is EUR 100 000.

In 2025, the Commission will support the following categories of technical assistance actions.

- (a) Investigation and surveillance equipment and methods

The Commission will support the purchase and maintenance of investigation and surveillance equipment and methods used by beneficiaries to prevent and fight against irregularities, fraud and corruption detrimental to the financial interests of the EU.

The purchase of adapted transport equipment, IT hardware and software and audio-visual equipment may be included if an applicant can clearly demonstrate that the purchase helps to prevent and combat fraud, corruption and any other illegal activities affecting the financial interests of the EU. Specialised training for staff to operate these tools must be included as part of the action.

- (b) Digital forensic equipment and tools

The Commission will support the purchase and maintenance of digital forensic equipment and software, mobile forensic tools and computer forensic collaborative systems used to prevent and fight against irregularities (and fraudulent irregularities in particular), fraud and corruption detrimental to the financial interests of the EU.

Cross-border cooperation enabling the exchange of information and best practice, in particular at operational level, is strongly encouraged. Projects may also include updates of existing software systems and associated training. Specialised training to enable staff to operate these tools must be included as part of the action.

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<sup>9</sup> All technical assistance applications must include a specific training component on how to use the purchased equipment.

<sup>10</sup> <https://www.eca.europa.eu/en/publications?did=44169>

(c) Data-analytics technologies and data purchases

To prevent and tackle irregularities, fraudulent activities and corruption detrimental to the financial interests of the EU, the Commission will support the purchase and maintenance of:

- commercial specialised databases;
- data-analysis platforms capable of running analyses in ‘big data’ environments;
- risk and predictive analysis tools;
- data mining tools;
- systems supported by artificial intelligence used in preventing and combating irregularities, fraudulent activities and corruption detrimental to the financial interests of the EU; and,
- data collection tools for the purpose of risk and anti-fraud analysis.

These purchases include capacity-building in Member States to develop, use and share databases and business-intelligence tools. These purchases may also enable the acquisition of integrated packages that comprise: hardware, software (including tools using emerging technologies such as artificial intelligence, blockchain technology and biometrics) and training. Specialised training for staff on how to operate these tools must be included as part of the action.

*Expected results for the actions under points (a) to (c):* strengthening and improving beneficiaries’ investigative and operational capacity, as measured, for example, by the number of successful operations carried out with the purchased products to support investigations into activities detrimental to the financial interests of the EU. This includes the number of arrests, convictions, seizures, confiscations, recoveries, prevented losses to national and EU budgets and fraud schemes uncovered.

(d) Detection of illicit trade

The Commission will support the purchase and maintenance of equipment and IT tools to strengthen beneficiaries’ operational and technical capacity to detect smuggled and counterfeited goods. These include cigarettes and tobacco, imported into the EU with the intention of evading VAT, customs duties and/or excise taxes. Specialised training for staff to operate these tools must be included as part of the action.

*Expected result for the action under point (d):* strengthening and improving beneficiaries’ (in particular, customs authorities’) technical capacity to detect suspicious movements and verify such movements, including by checking trucks, containers and other types of vehicles and means of transport. This will be measured by the number of new features in IT systems or the number of verifications and ‘hits’ following the use of the new equipment.

To avoid any duplication in EU support, the UAFP targets the acquisition of equipment: (a) that does not fall under the scope of the CCEI; or (b) for equipment that does fall under the scope of the CCEI, where the beneficiaries are different authorities from those targeted by the CCEI.

When evaluating proposals, the Commission will consider the potential overlap between the UAFP and other forms of EU support, with a view to protecting the financial interests of the EU.



#### 4.2.1.2. Call for proposals for training, conferences, staff exchanges and studies

The Commission encourages transnational and multidisciplinary cooperation, exchanges of knowledge and best practice, the creation of networks between national authorities and between practitioners and academics involved in protecting the financial interests of the EU. The Commission also aims to further raise awareness of the need to protect the financial interests of the EU among the judiciary and other branches of the legal profession.

The Commission will publish a specific call for proposals in order to allow for co-funding of training activities, including conferences, seminars, webinars, e-learning activities and staff exchanges, as well as studies.

The overall planned budget for this call is EUR 1 000 000.

The entities eligible for this call will be all the entities referred to in Section 3 of this Annex. However, public authorities, research or educational institutes or non-profit entities, based in a third country that is not associated with the programme, will not be eligible in 2025.

The co-financing rate for training grants will, in principle, not exceed 80% of eligible costs. It may be increased to a maximum of 90% in exceptional cases, for example, where actions are undertaken by scientific and/or research organisations which (a) have been specifically created to promote studies in European criminal law and/or to support the creation of networks in this area, and (b) are aiming to protect the financial interests of the EU.

The total estimated cost of an action for which a grant is requested should not be lower than the threshold indicated in the specifications accompanying the call for proposals. For training actions, the threshold is EUR 40 000. However, this threshold does not apply to staff exchanges, for which the total estimated cost may be lower than EUR 40 000, or even at no cost.

Financial support for training and conference activities will not cover training for operating equipment purchased under technical assistance grants.

In 2025, the Commission will support the following types of training actions.

(a) Specialised training sessions

Developing specialised training sessions to improve knowledge and use of IT tools and to increase anti-fraud data analysis by acquiring new skills and knowledge of specialised methodologies and techniques.

(b) Conferences, workshops and seminars

Organising conferences, workshops and seminars and creating networks and structural platforms between Member States, candidate countries and potential candidates, other third countries, EU institutions and international organisations in order to:

- (1) facilitate the exchange of information, experience and best practice, including in anti-fraud and anti-corruption systems and data analysis;
- (2) create networks and improve coordination between Member States, candidate countries and potential candidates, other third countries, EU institutions and international organisations;
- (3) facilitate multidisciplinary cooperation and awareness-raising between anti-fraud and anti-corruption practitioners (in particular customs authorities and other law enforcement bodies) and academics on protecting the financial

interests of the EU, including support for the Associations for European Criminal Law and for the Protection of EU Financial Interests;

(4) raise awareness of this matter among the judiciary and other legal professionals.

(c) Staff exchanges

Organising staff exchanges between national and regional administrations (including those in candidate countries and potential candidate countries), aiming to help further develop, improve and update staff skills for protecting the financial interests of the EU.

*Expected results for the actions under points (a) to (c):* professionals, in particular staff from customs authorities and other law enforcement bodies, are better able to protect the financial interests of the EU through: (i) the acquisition of new skills; (ii) acquisition of knowledge of specialised methodologies and techniques; (iii) an increased awareness of fraud-risk indicators at EU level and (iv) more opportunities to develop and implement anti-fraud strategies at EU level.

These results will be measured by: (i) the number of events and number of participants; (ii) the origin and professional background of the participants and (iii) the level of participants' overall satisfaction with the events.

(d) Research activities and periodical publications

Conduct of relevant, high-profile research on topics related to the protection of the financial interests of the EU against fraud, corruption or any other irregularities, including in the area of comparative law. Dissemination of relevant information through periodical publications.

*Expected results for the action under point (d):* (i) conduct of high-profile research, including in the area of comparative law; (ii) original high-quality articles published in academic and scientific publications and (iii) raised awareness among stakeholders, including the judiciary and other branches of the legal profession, of the continued need to protect the financial interests of the EU.

The results will be measured by: (i) the number of activities co-financed and their quality and originality; (ii) the number and quality of articles published in academic or scientific publications and (iii) the type and number of methods of disseminating the relevant academic or scientific knowledge. Metrics for measuring the impact of academic or scientific publications, such as the citation index or the impact factor, can be used, if grant beneficiaries are unable to provide other indicators.

The Commission invites grant applicants to explore the indicative list of certain priority areas, including:

(a) digitalisation of administrative reporting processes with a view to reducing the administrative burden, in relation to anti-fraud activities;

(b) cooperation between the EU's institutions, bodies, offices and agencies involved in protecting the financial interests of the EU, in particular OLAF and the European Public Prosecutor's Office (EPPO), and cooperation between these groups and authorities both inside and outside the EU, in particular the customs authorities and other law enforcement bodies of Member States and third countries;

(c) OLAF's framework for investigations, specifically as it relates to: (i) the exercise and enforcement of its powers; (ii) its cooperation with national partners (in particular

customs authorities and other law enforcement bodies); (iii) the operation of anti-fraud coordination departments in Member States; (iv) the evidential value of OLAF's reports; (iv) the follow-up to OLAF recommendations or (v) OLAF's relation with the EPPO;

- (d) activities to improve the prevention, detection, investigation and prosecution of fraud and corruption, in particular risk-analysis practices and methods for expenditure under the EU budget, as well as training of customs, judicial and law enforcement authorities;
- (e) prevention of and fight against revenue fraud and corruption, with a particular focus on customs data collection, analysis and new challenges in the field (e.g. e-commerce);
- (f) protection of the EU single market from counterfeits, tobacco-smuggling and goods that are a danger to health, security or the environment;
- (g) border protection, customs cooperation and information-sharing designed to protect the EU budget;
- (h) cooperation between customs authorities to prevent and combat certain fraudulent activities that damage the environment or human health (such as illegal waste shipments, illicit trade in endangered species, illegal chemical products and fraudulent/substandard food products);
- (i) cooperation between other authorities for the purposes referred to in the preceding point where the fraudulent activities concerned affect the EU budget;
- (j) prevention of the import of illicit products that (i) do not comply with standards laid down in EU environmental and climate legislation or in EU customs legislation, and (ii) affect the EU budget;
- (k) prevention and tackling of fraud and corruption affecting EU funds in the fields of environment, climate and food safety (actions related to the 'Green Deal');
- (l) emerging challenges in the prevention of and fight against expenditure fraud and corruption in the context of the current multiannual financial framework and in instruments such as the Recovery and Resilience Facility (RRF);
- (m) identification and mitigation of potential double-funding with regard to grants allocated through the RRF, which may overlap with other types of EU funding for Member States;
- (n) national and EU anti-fraud strategies and comparisons of the relevant law enforcement frameworks in different Member States;
- (o) effectiveness of management and control systems and the development of cost-effective approaches, including determining fraud risks and comparing control strategies in selected areas (e.g. research and innovation, environment, cohesion policy, agriculture, public budget support, etc.);
- (p) the general regime of conditionality for protecting the EU budget (i.e. principles of 'the rule of law') in the Member States;
- (q) the future of EU anti-fraud policy and programmes: challenges and opportunities;
- (r) effective identification and tackling of money laundering that accompanies fraud, corruption or irregularities affecting the EU budget;
- (s) fraud committed in cyberspace affecting the EU budget;

- (t) OLAF's added value in investigating cases of serious misconduct by staff and members of the EU's institutions, bodies, offices and agencies with an impact on the financial interests of the EU.

#### 4.2.2. Procurement

EUR 3 899 661 – about 22% of the UAFP's 2025 budget allocated to its first component –will be used to fund activities by concluding procurement contracts linked to protecting the financial interests of the EU.

The Commission will conclude specific contracts under existing framework contracts for technical assistance, training and other actions. The Commission may launch calls for tender in 2025 for training activities, technical equipment acquisitions or purchases of access to databases. The purchased equipment and services will be made available to UAFP beneficiaries.

IT development and procurement strategy choices will require pre-approval by the Commission's Information Technology and Cybersecurity Board (ITCB).

##### 4.2.2.1. Conferences/training

The Commission will organise conferences, specialised training and workshops focused on protecting the financial interests of the EU. The issues to be addressed by these activities include the detection, prevention and investigation of fraud, including the fight against illicit trade.

Particular attention will be paid to cooperation between OLAF and its operational partners (customs authorities and other law enforcement bodies) in protecting the financial interests of the EU both within the EU itself and in third countries.

The Commission will engage the services of firms specialised in organising events through specific agreements under a framework contract concluded in 2024.

The total planned budget available for conferences/training is EUR 1 650 000.

##### 4.2.2.2. Digital forensic analysis and analyst training

The Commission will organise specialised training sessions to:

- (a) support training for staff in national and regional administrations, with a view to protecting the financial interests of the EU by developing, improving and updating their skills in digital forensics and forensic analysis;
- (b) support the initiation of a quality assurance process and a certification procedure to enable computer forensic experts to develop, improve and update their skills;
- (c) support a network of digital forensic analysts and experts specialised in protecting the financial interests of the EU to promote the sharing of best practice;
- (d) strengthen capacity in operational analysis and intelligence on both expenditure and revenue data.

The Commission will either engage the services of firms specialised in organising training events under the framework contract signed in 2024 or it will organise these training initiatives itself, or in cooperation with relevant partner bodies.

The planned budget available for digital forensic analysis and analyst training is EUR 1 100 000.

#### 4.2.2.3. Databases and tools

For access to databases and tools, the Commission may:

- (a) purchase access to databases through the specific contracts, linked to the framework contracts as appropriate. This will ensure access to information on trade data, vessels and their movement and company data, and possibly other types of information needed by UAFP beneficiaries in the Member States;
- (b) procure the acquisition of traceability devices for illicitly traded products.

The overall planned budget available for this action is EUR 1 149 661.

OLAF will manage the access rights purchased for all databases concerned.

#### 4.2.2.4. Administrative agreements

The JRC concluded an administrative agreement with OLAF in December 2023, extending an earlier agreement by four years to cover the period 2024-2027. The agreement, known as CAFET 2 (Customs Anti-Fraud Enabling Technologies), provides OLAF and the Member States with scientific and technical support in developing and sharing their experience using data analysis to combat customs fraud.

OLAF has signed a specific administrative agreement with the JRC, covering the period from 20 July 2023 to 19 July 2026, to carry out chemical analyses of samples from tobacco and cigarette seizures in the Member States (as part of the ‘TOBLAB project’).

JRC activities may also include providing support for relevant training courses, workshops and seminars for Member State officials.

The total planned budget for the JRC administrative agreements is EUR 803 477.

#### 4.2.2.5. Studies

The Commission may procure a study to examine the alignment of Ukraine's laws with the Directive on the fight against fraud to protect the EU's financial interests by means of criminal law<sup>11</sup> and make recommendations on how to better comply with EU law, where necessary. It may also commission an assessment of Ukraine's compliance with Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council of 11 September 2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF) and repealing Regulation (EC) No 1073/1999 of the European Parliament and of the Council and Council Regulation (Euratom) No 1074/1999 (‘the OLAF Regulation’)<sup>12</sup>.

The overall planned budget available for this action is EUR 300 000.

#### 4.2.2.6. Contribution to the IT implementation plan for 2025

In the context of the Commission's ‘Co-financing of corporate IT, eGrants/SEDIA IT tools, and for SEDIA Central Validation Service’<sup>13</sup> exercise, a projected amount of EUR 214 269

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<sup>11</sup> Directive (EU) 2017/1371 of the European Parliament and of the Council of 5 July 2017 on the fight against fraud to the Union's financial interests by means of criminal law (OJ L 198, 28.7.2017).

<sup>12</sup> ELI: <http://data.europa.eu/eli/reg/2013/883/oj>.

<sup>13</sup> The IT implementation plan is part of the annual Communication to the Commission which approves the Information Technology and Cybersecurity (IT) Implementation Plan for a working year, allocating the annual budget appropriations for corporate IT systems to Commission departments and establishing the related sources of funding, in particular the co-financing contributions from operational programmes. This communication follows the model for the financing of corporate IT under the 2021-2027 multiannual financial framework, as set out in the Communication on the Guidelines on Financing of Information Technology and Cybersecurity, adopted by the Commission on 10 September 2020 (C(2020)6126 final of 10.9.2020).

will be transferred from the operational budget to DIGIT via a co-delegated budget line for the use of the eGrants IT tools (for 2024, the calculated contribution was EUR 152 421).

## **5. COMPONENT 2: ACTIONS CARRIED OUT IN LINE WITH COUNCIL REGULATION (EC) No 515/97**

### **5.1. Aim and rationale**

The second component of the UAFP finances operational actions, and information-exchange and anti-fraud tools under the Anti-Fraud Information System (AFIS), in line with Council Regulation (EC) No 515/97.

Under this component, EUR 60 000 000 will be allocated through the UAFP for 2021-2027, of which EUR 8 724 873 for 2025, to provide tools for information exchange and support for operational activities in mutual administrative assistance in customs and agricultural matters.

The AFIS platform consists of a set of anti-fraud IT applications operated by OLAF under a common technical infrastructure. The platform facilitates the timely and secure exchange of fraud-related information between the competent national authorities and EU institutions, bodies, offices and agencies, as well as the storage and analysis of relevant data.

The AFIS platform has more than 9 000 registered end-users from Member States, partner third countries, international organisations, the Commission (including OLAF) and other EU institutions. AFIS enables substantial economies of scale and synergies in developing, maintaining and operating a wide and diverse set of IT services and tools.

AFIS supports mutual assistance in customs by providing collaboration tools including:

- (a) VOCU (Virtual Operations Coordination Unit) for joint customs operations;
- (b) secure web mail (AFIS Mail);
- (c) specific information-exchange modules, including a system for the secure exchange of mutual assistance messages in investigations.

AFIS also provides support in the form of:

- (a) databases including the CIS (Customs Information System) and FIDE (Customs Investigation Files Identification Database);
- (b) the Container Status Messages (CSM) directory;
- (c) the Import, Export and Transit (IET) directory.

AFIS also provides support in the form of data-analysis tools, including AMT (Automated Monitoring Tool) and the Customs Anti-Fraud Data Analytics Platform (Fraud AP) for strategic and operational data analysis. AFIS also supports electronic workflow applications, including ToSMA (the Tobacco Seizures Management Application).

The main legal basis for the operation of the AFIS platform is Regulation (EC) No 515/97. The second component of the UAFP will also cover expenditure relating to the use of the CIS provided for in instruments adopted under Article 87 TFEU, and in particular in Council Decision 2009/917/JHA<sup>14</sup>, in so far as those instruments require such expenditure to be borne by the general budget of the EU.

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<sup>14</sup> Council Decision 2009/917/JHA of 30 November 2009 on the use of information technology for customs purposes (OJ L 323, 10.12.2009, p. 20), as amended by Regulation (EU) 2024/868 amending the CIS Decision, as regards its alignment with Union rules on personal data protection.

OLAF will directly implement the budget, except for eligible action 5.2.4 which will be implemented through a co-delegation with the Directorate-General for Taxation and Customs Union (DG TAXUD).

## **5.2. Eligible actions**

The amount in the budget reserved for procurement contracts in 2025 is EUR 8 724 873.

IT development and procurement strategy choices will require pre-approval by the Commission's Information Technology and Cybersecurity Board (ITCB).

### *5.2.1. IT studies, development and maintenance*

The Commission will procure IT studies as well as development and maintenance services for the AFIS platform, so that the applications can be used for mutual assistance in customs matters.

To that effect, the Commission will sign specific contracts under suitable framework contracts concluded by the Directorate-General for Informatics (DG DIGIT) or under equivalent framework contracts.

The Commission plans to sign 40 such contracts.

The total budget planned for IT studies and development and maintenance is EUR 3 555 000.

### *5.2.2. Production services*

The Commission will procure production services (information and communications technology infrastructure, application management, operations and user support) for the AFIS platform applications to provide mutual assistance in customs matters.

To that effect, the Commission will sign specific contracts under suitable framework contracts concluded by DG DIGIT or equivalent framework contracts.

The Commission plans to sign 25 such contracts.

The total budget planned for production services is EUR 2 635 000.

### *5.2.3. Technical assistance, training, coordination and quality control services*

The Commission will procure technical assistance, training, coordination and quality control services for the development and operation of the AFIS platform and to support mutual administrative assistance in customs matters. This assistance will focus on administrative investigations or operational actions, including joint customs operations.

To that effect, the Commission will sign specific contracts under suitable framework contracts concluded by OLAF or equivalent framework contracts. The Commission will also reimburse transport, accommodation and daily-allowance costs to cover the participation of experts from national administrations in meetings, conferences, workshops, training courses or other events related to the areas specified above.

The Commission plans to sign 15 such contracts under suitable framework contracts.

The total budget planned for technical assistance, training, coordination and quality control services is EUR 855 000.

### *5.2.4. Technical assistance, coordination and IT services for DG TAXUD*

In line with Article 18(d) of Regulation (EC) No 515/97, import, export and transit data in the IET directory are to be replicated systematically from information systems operated by DG TAXUD.

DG TAXUD will provide technical assistance, coordination and IT services to replicate its data in the IET directory.

The Commission will sign specific service contracts under suitable framework contracts concluded by DG TAXUD or equivalent framework contracts.

The Commission (DG TAXUD) plans to sign 2 such contracts.

The total budget planned for technical assistance, training, coordination and quality control services is EUR 154 000.

#### *5.2.5. Use and maintenance of the Common Communication Network (CCN)*

OLAF will cover the costs arising from AFIS's use of the CCN operated by DG TAXUD and will contribute to the maintenance of the network.

OLAF will enter into an administrative arrangement with DG TAXUD to support the AFIS part of the costs for the use and maintenance of the CCN.

The total budget planned for the use and maintenance of the CCN is EUR 80 500.

#### *5.2.6. Acquisition, maintenance and updating of various types of software, hardware and related IT services*

The Commission will sign one or more contracts for the acquisition, maintenance and updating of various types of software, hardware and related IT services for the AFIS platform, including:

- (a) tools for development, testing, support, security and database systems;
- (b) servers and storage equipment, telecommunications equipment and lines, testing equipment and security equipment (i.e. firewalls, encryption devices, network intrusion-detection systems and network intrusion-prevention systems);
- (c) software and hardware related to the acquisition of data-analysis tools and the creation of a 'data lake' as part of building an analytical platform in AFIS;
- (d) other relevant software, hardware and related IT services.

The Commission will sign specific contracts under suitable framework contracts concluded by DG DIGIT or equivalent framework contracts.

The Commission plans to sign 60 such contracts.

The total planned budget available for the acquisition, maintenance and updating of various types of software, hardware and related IT services is EUR 1 445 373.

## **6. COMPONENT 3: IRREGULARITY MANAGEMENT SYSTEM**

### **6.1. Aim and rationale**

Component 3 of the UAFP supports the IMS and thus the reporting of data on irregularities and cases of fraud.

The IMS is a secure electronic communications tool which helps Member States, candidate countries and potential candidate countries to meet their obligation to report detected irregularities. The IMS also helps to manage and analyse the reported data.

Through this component, EUR 7 000 000 will be allocated through UAFP for 2021-2027, of which EUR 1 017 756 for 2025, to support the reporting of irregularities, including fraud. The funds will be allocated through the shared-management funds and pre-accession assistance funds of the EU budget.



EU legislation for various funds requires Member States, candidate countries, potential candidates and third countries to report irregularities and fraud affecting the financial interests of the EU. These requirements can be found in the EU legislation which sets out rules for:

- (a) the European Agricultural Guarantee Fund;
- (b) the European Agricultural Fund for Rural Development;
- (c) the European Regional Development Fund;
- (d) the European Social Fund;
- (e) the Cohesion Fund;
- (f) the European Maritime and Fisheries Fund;
- (g) the Asylum, Migration and Integration Fund;
- (h) the Instrument for financial support for police cooperation, preventing and combating crime and crisis management;
- (i) the Fund for European Aid to the Most Deprived;
- (j) the Fund for pre-accession assistance;
- (k) the Recovery and Resilience Facility, on a voluntary basis.

## **6.2. Eligible actions**

The Commission will implement the UAFP funding for the IMS for 2025 by concluding specific procurement contracts, either under the framework contracts it has already concluded, or by launching calls for tender.

IT development and procurement strategy choices will require pre-approval by the Commission's ITCB.

### *6.2.1. Development and maintenance of the IMS*

The Commission will further develop the current IMS with the aim of introducing new features and improving user friendliness.

The Commission will use the services of external contractors. The total budget planned for development and maintenance services for the IMS is EUR 519 000.

### *6.2.2. Production services, support, hardware and software*

The Commission will use the services of external contractors to carry out production services and support and provide hardware and software for the IMS.

The total budget planned for production services, support, hardware and software related to the IMS is EUR 498 756.