



Brussels, 5.2.2024
C(2024) 645 final

COMMISSION IMPLEMENTING DECISION

of 5.2.2024

**on the financing of the Union anti-fraud programme and the adoption of the work
programme for 2024**

(Text with EEA relevance)

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on the financing of the Union anti-fraud programme and the adoption of the work programme for 2024

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to 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 966/2012¹, and in particular Article 110(1) thereof,

Having regard to Regulation (EU) 2021/785 of the European Parliament and of the Council of 29 April 2021 establishing the Union anti-fraud programme and repealing Regulation (EU) No 250/2014², and in particular Article 11 thereof,

Whereas:

- (1) In order to ensure the implementation of the Union anti-fraud programme, it is necessary to adopt an annual financing decision, which constitutes the annual work programme for 2024. Article 110 of Regulation (EU, Euratom) 2018/1046 ('the Financial Regulation') establishes detailed rules on financing decisions.
- (2) The envisaged assistance is to comply with the conditions and procedures set out by the restrictive measures³ adopted pursuant to Article 215 TFEU.
- (3) It is necessary to allow for the payment of interest due for late payment on the basis of Article 116 of the Financial Regulation.
- (4) In order to allow for flexibility in the implementation of the work programme, it is appropriate to define the term 'substantial change' within the meaning of Article 110(5) of the Financial Regulation.

¹ 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 966/2012 (OJ L 193, 30.7.2018, p. 1).

² OJ L 172, 17.5.2021, p. 110-122.

³ See www.sanctionsmap.eu – Note that the sanctions map is an IT tool for identifying the sanctions regimes. The source of the sanctions stems from legal acts published in the Official Journal (OJ). In case of discrepancy, the OJ prevails.

HAS DECIDED AS FOLLOWS:

Article 1

The work programme

The annual financing decision, constituting the annual work programme for the implementation of the Union anti-fraud programme for 2024, as set out in the Annex, is adopted.

Article 2

Union contribution

The maximum Union contribution for the implementation of the programme for 2024 is set at EUR 25 505 999, and shall be financed from the appropriations entered in the following budget lines of the general budget of the Union:

- (a) budget line 03 03 01: EUR 16 075 789;
- (b) budget line 03 03 02: EUR 985 119;
- (c) budget line 03 03 03: EUR 8 445 091;

The appropriations provided for in the first paragraph may also cover interest due for late payment.

Article 3

Flexibility clause

Cumulated changes to the allocations to specific actions not exceeding 20% of the maximum Union contribution set in Article 2 of this Decision shall not be considered to be substantial within the meaning of Article 110(5) of the Financial Regulation, where those changes do not significantly affect the nature of the actions and the objective of the annual work programme. The increase of the maximum Union contribution set in the first paragraph of Article 2 of this Decision shall not exceed 20%.

The authorising officer responsible may apply the changes referred to in the first paragraph. Those changes shall be applied in accordance with the principles of sound financial management and proportionality.

Done at Brussels, 5.2.2024

For the Commission

Johannes HAHN

Member of the Commission