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Report from the Commission to the European Parliament, the Council, the European Economic and Social Committee, the Committee of the Regions and the Court of Auditors

Interim evaluation under 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 250/2014

{SWD(2024) 279 final}

1. INTRODUCTION

Fraud and related illegal activities can have a serious detrimental impact on the European Union's (EU) and its Member States' financial interests. This problem is all the more pressing as the EU's total budget under its multiannual budget for 2021-2027 ('MFF') has grown to an unprecedented volume of around EUR 1.8 trillion, partially in response to the COVID-19 pandemic. Efficient and proper spending of the EU budget, also in the Member States, is key to maintaining the public's and taxpayers' trust. Conversely, a high prevalence of fraud can stifle economic growth and undermine the broader economic recovery. Improving our joint defences against fraud, both within the EU and outside, therefore plays an important role in strengthening the EU's resilience in particularly uncertain times.

Under Article 325 of the Treaty on the Functioning of the European Union ('TFEU'), the Member States and the EU have a joint obligation to protect the EU's financial interests. The anti-fraud landscape has undergone major changes at EU level in the past decade, with:

- the adoption of the Directive on the fight against fraud to protect the EU's financial interests by means of criminal law ([1]) in 2017;
- the launch of operational activities of the European Public Prosecutor's Office (EPPO) in June 2021; and
- the revision of Regulation (EU, EURATOM) No 883/2013([2]) ('OLAF Regulation') in 2020 to strengthen the effectiveness of administrative investigations carried out by the European Anti-Fraud Office (OLAF) ([3]).

There is a general recognition that the EU should support Member States in their work to protect its financial interests. After all, most cases of fraud and irregularities are detected, investigated and prosecuted at national level.

Like its predecessor, the Hercule III programme, the UAFP provides targeted anti-fraud financing to eligible beneficiaries from Member States and associated countries.

([1]) 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, 28.07.2017).

([2]) 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 (O J L 248, 18.9.2013, p. 1), as amended: http://data.europa.eu/eli/reg/2020/2223/oj

([3]) Regulation (EU, Euratom) 2020/2223 of the European Parliament and of the Council of 23 December 2020 amending Regulation (EU, Euratom) No 883/2013, as regards cooperation with the European Public Prosecutor's Office and the effectiveness of the European Anti-Fraud Office investigations (OJ L 437, 28.12.2020).

2. THE UNION ANTI-FRAUD PROGRAMME

The UAFP is the EU's main financing instrument dedicated to protecting the EU's financial interests from fraud, corruption or any other irregularities.

The UAFP Regulation sets out the following programme objectives:

> '*1. The **general objectives** of the Programme are to:*
>
> *(a) protect the financial interests of the Union;*
>
> *(b) support mutual assistance between the administrative authorities of the Member States and cooperation between the latter and the Commission to ensure the correct application of the law on customs and agricultural matters.*
>
> *2. The **specific objectives** of the Programme are to:*
>
> *(a) prevent and combat fraud, corruption and any other illegal activities affecting the financial interests of the Union;*
>
> *(b) support the reporting of irregularities, including fraud, with regard to the shared management funds and pre-accession assistance funds of the Union budget;*
>
> *(c) provide tools for information exchange and support for operational activities in the field of mutual administrative assistance in customs and agricultural matters.*'

Article 13 of the UAFP Regulation mandates the Commission to carry out an interim evaluation of the programme:

> '*2. The interim evaluation of the Programme shall be performed once there is sufficient information available about the implementation of the Programme, but no later than four years after the start of the implementation of the Programme.*
>
> *(…)*
>
> *4. The Commission shall communicate the conclusions of the evaluations, accompanied by its observations, to the European Parliament, the Council, the European Economic and Social Committee, the Committee of the Regions and the Court of Auditors, and shall publish them on the Commission's website.*'

The deadline of 4 years after the start of the programme elapses on 31 December 2024.

During the preparations for the current multiannual budget, the irregularities and suspected fraud cases detected during the implementation of the budget and reported by

Member States ([4]) under Article 325(5) TFEU were analysed. This revealed that the detrimental financial impact over the years remained high enough for the EU to continue enforcing its obligation to protect the EU budget through a programme like the UAFP.

The programme is being implemented on the basis of annual financing decisions and work programmes adopted by the Commission. Article 3(1) of the UAFP Regulation has set the available UAFP budget for the 2021-2027 MFF at EUR 181.2 million.

Under the UAFP Regulation, the programme must be implemented, in principle, in direct management, according to Regulation (EU, Euratom) No 2018/1046([5]) ('the Financial Regulation'), or (exceptionally) in indirect management with another body referred to in Article 62(1), point (c) of the Financial Regulation (e.g. an international organisation).

Under Article 5(2) of the UAFP Regulation, the programme may provide funding in any of the forms laid down in the Financial Regulation. These include, in particular, grants and procurement, as well as the reimbursement of travel and subsistence expenses, as provided for in Article 238 of the Financial Regulation. The programme may provide funding for activities carried out according to Council Regulation (EC) No 515/97 ([6]), in particular, to cover the types of costs referred to in the indicative list in Annex I to that Regulation.

Also, under Article 5(4) of the UAFP Regulation, where the supported activity involves the purchase of equipment, the Commission is required, if appropriate, to set up a coordination mechanism to ensure efficiency and interoperability between all the equipment purchased with the support of (other) EU programmes (e.g. through DG TAXUD's Customs Control Equipment Instrument (CCEI)).

Grants awarded under the programme may cover up to 80% of the eligible costs. In exceptional and duly substantiated cases, if the proposed project is a 'priority action' (according to the relevant annual work programme), this percentage may be increased to a maximum of 90% ([7]), under the conditions set out below.

([4]) Annual reports under Article 325 of the Treaty on the Functioning of the EU on the protection of the Union's financial interests (PIF Reports) are available at: https://ec.europa.eu/anti-fraud/reports_en.

([5]) 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). This regulation was replaced as of 30 September 2024 by Regulation (EU, Euratom) 2024/2509 of 23 September 2024 on the financial rules applicable to the general budget of the Union, (OJ L 2024/2509, 26.9.2024). However, since Regulation (EU, Euratom) 2018/1046 was applicable during the period under evaluation, all references in this document to the 'Financial Regulation' are made in relation to that regulation.

([6]) Council Regulation (EC) No 515/97 of 13 March 1997 on mutual assistance between the administrative authorities of the Member States and cooperation between the latter and the Commission to ensure the correct application of the law on customs and agricultural matters **(**OJ L 82, 22.3.1997, p. 1). The Regulation was evaluated by the Commission (OLAF) in 2023: https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=SWD%3A2023%3A429%3AFIN.

([7]) Article 8 of the UAFP Regulation, on co-financing: **'***The co-financing rate for grants awarded under the Programme shall not exceed 80% of the eligible costs. Any funding in excess of that ceiling shall*

1) For the technical assistance call, the percentage may be increased when:

(i) the proposal reflects the findings of the annual reports on the implementation of Article 325 TFEU on combating fraud, in particular, by identifying situations that are vulnerable and that pose the greatest threat to protecting the EU's financial interests; or

(ii) the proposal reflects the findings of the European Court of Auditors' Special report 19/2017 on import procedures ([8]).

2) For the training call, the percentage may be increased when:

(i) projects undertaken by scientific and/or research organisations fulfil at least one of the criteria (a) and (b) below, in addition to criterion (c):

(a) the project has been specifically created to promote studies in European criminal law; or

(b) the project supports the creation of networks in this area; and

(c) these activities are geared towards protecting the EU's financial interests; or

(ii) training projects cover one of the exceptional cases listed for the technical assistance call.

Public procurement contracts may be awarded to any legal entity that satisfies the requirements set out in the applicable legal framework. Public procurement is used for purchasing access to databases, funding conferences and (specialised) training, and for the development of specific IT tools.

The eligible beneficiaries of the programme are national or regional administrations of Member States or associated countries, research bodies, educational institutes and non-profit entities that were set up in a Member State and have been operating there for at least 1 year, as well as international organisations.

On 20 March 2024, an Association Agreement was signed between the European Commission and Ukraine, making it the first non-EU country that has formalised its participation in the UAFP, with retroactive effect as of 1 January 2023.

3. THE INTERIM EVALUATION

Following the indications provided in Article 13 of the UAFP Regulation and the Commission's Better Regulation Guidelines, the interim evaluation uses five criteria to assess the programme:

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only be granted in exceptional and duly justified cases, which shall be defined in the work programmes referred to in Article 11, and such funding shall not exceed 90% of the eligible costs.'

([8]) https://www.eca.europa.eu/en/publications?did=44169

- the programme's **effectiveness** in attaining its objectives and expected results, including the sustainability (durability) of the acquired equipment and tools;
- the **efficient** use of (financial and human) resources;
- the programme's internal and external **coherence** with other areas of EU action;
- the **relevance** of all programme objectives; and
- the programme's **EU added value**.

The period covered by the evaluation is 1 January 2021 to 31 July 2024. This evaluation is based on the findings of an external study, finalised in May 2024 ([9]), covering the period 1 January 2021 to 31 January 2024.

4. THE EVALUATION METHODOLOGY

In carrying out this evaluation, the Commission drew primarily on the above-mentioned study. It also drew on the 2018 *ex ante* evaluation carried out in preparation for the legislative proposal for the UAFP programme, the annual work programmes of the UAFP, and the annual overviews on the implementation of the programme, prepared by the Commission and annexed to the Commission annual report on the protection of the EU's financial interests ('PIF Reports').

An inter-service steering group of relevant Commission departments was set up to support the evaluation process.

The scope of the interim evaluation covers the three components of the programme (the 'Hercule' part, AFIS and IMS), all the measures funded under the programme, and the preparatory and implementing work carried out by the stakeholders for those measures. It also covers potential beneficiaries' grant applications (under the 'Hercule' component) that were unsuccessful following the proposal evaluation process. This because, either the eligible applications were not awarded a grant due to lack of funds, either the applications were ineligible as their scores were below the minimum threshold of 60%.

5. MAIN FINDINGS OF THE INTERIM EVALUATION

Overall, based on the evidence collected, the evaluation found that the programme has, so far, successfully met its general and specific objectives. Echoing the views of many beneficiaries, the evaluation also concluded that it is necessary to maintain a funding programme to support them in their efforts to protect the EU's financial interests. The beneficiaries considered that the results obtained and the programme's overall output largely outweighed the investment of time, effort and costs required to participate. The participants also considered the recognition and improved reputation resulting from their participation in the programme to be a valuable asset as unexpected added value.

([9]) The study was performed by ICF Belgium S.A., Brussels. Available at: https://op.europa.eu/s/zXCm

5.1. Effectiveness

The assessment of all the available data sources indicates that the programme and its activities have been effective. In particular, at this stage of implementing the three components of the programme, the supported activities have improved (or could improve) the prevention, detection, and investigation of fraud and other illegal activities that are detrimental to the EU's financial interests. The three components could also improve transnational and multi-disciplinary cooperation. Overall, compared to the baselines identified for each of the components, which refer to performance indicators used between 2019 (Hercule III) and 2022 (UAFP), the effectiveness has remained the same or improved since the start in 2021.

The final evaluation of Hercule III found aspects that may have hampered the programme's effectiveness; notably, that certain Member States' administrations lacked the resources to enable them to cope with the programme's administrative requirements. However, despite that, the number of applications in recent years (from 2022 to 2024), received for the 'Hercule component' of the UAFP (technical assistance proposals), has doubled. This significant increase shows that the Commission's efforts in 2022 and 2023 to organise workshops for past and potential beneficiaries, have been effective in boosting the awareness and attractiveness of the financing opportunities. This increased offer of guidance also replied to a recommendation from the Hercule III programme evaluation in 2021.

Informing potential beneficiaries of the calls for proposals in a more targeted way could further increase the number of applicants, as well as the number of Member States participating in the programme, especially from countries that currently submit fewer or even no applications.

Targeted information sessions involving the Member States that report a high number of EU fraud cases/irregularities, could boost the participation rate and result in a more even distribution of the funds amongst Member States. Nevertheless, it should be noted that for various reasons (such as, for example, the availability of national funds), some countries might not be interested in participating in the grants component of the UAFP.

Transnational cooperation can be improved by providing incentives to beneficiaries to set up multinational project teams and involve partners from other Member States.

Regarding sustainability (durability), the evaluation demonstrated that the measures funded by the programme are sustainable, i.e. they produced effects that lasted beyond the end date of the project. The study revealed that the sustainability of technical assistance depends on the nature and costs of the purchased equipment. The beneficiaries of training and conferences pointed out that the networking opportunities, in particular those involving cross-border collaboration, would last beyond the duration of the respective projects.

Unlike the Hercule component, AFIS does not provide applicants with financial support to develop projects. Its main objective is to facilitate the exchange of fraud-related information between the relevant national and EU administrations. The effectiveness of AFIS can be evaluated by its output.

A key performance indicator for AFIS is the number of information items on mutual assistance made available and the number of supported mutual assistance-related activities. The yearly targets for this indicator were exceeded for the 2021-2023 period.

The key indicator for assessing the impact of AFIS' output is the level of satisfaction of AFIS users, as measured by periodic user surveys. The results from the latest (2023) survey confirmed that AFIS is able to deliver functioning tools for information exchange in its area of activity.

This latest survey also contained questions on the functionality and performance of the IMS tool. Users' combined satisfaction rate (with the functionality and performance) of IMS was approximately 91%. This compares very favourably to the 2019 results, where users' satisfaction rate was 72%.

At the same time, interviews with several IMS country managers revealed certain areas for improvement. For instance, the reporting forms contain too many fields, which sometimes have confusing descriptions.

It should be noted that this is not purely an OLAF/IMS issue, but reflects a general greater 'overall' demand for data to be registered, reported and exchanged for various purposes, including accountability and traceability.

A new version of the IMS was deployed on 1 October 2024. IMS underwent a deep upgrade to state-of-the-art technologies, which made the system more performant, while creating the conditions for easier support and efficient development of future requirements. Technical work was also complemented by various other improvements: a modern look and feel, easier navigation, improved search tool, better statistics and updated user manuals.

Training on the new and upgraded system is planned until the end of 2024 for all IMS users in OLAF, the Commission services and the Member States.

The interim evaluation of the UAFP also found aspects that may have hampered the programme's effectiveness. The already mentioned Member State administrations' lack of resources and subsequent inability to cope with the programme's administrative requirements may lead to fewer applications. Making more guidance available to ('Hercule') applicants and to users (of the IMS tool) could be key in remedying this issue.

5.2. Efficiency

Overall, implementing the programme's first component has enabled the EU and the national investigative authorities to use their resources more efficiently to fight serious offences that harm the financial interests of the EU effectively. Even though most of the technical assistance and training projects are still in the implementation stage, the evaluation was able to identify the main areas where the (Hercule) grants contributed to managing costs and resources more efficiently. These include equipment purchase, fraud-related data gathering, analysis and exchange, training activities, relationship building and investigations.

The current application process is significantly better than under the previous programme and stakeholders find it highly efficient. The feedback and recommendations to simplify the application procedure and provide more guidance to the applicants, which were provided under the final evaluation of the Hercule III programme, have been taken into account in the current programme, resulting in more applications each year.

Most of the applicants found the guidance and instructions provided to prepare the application clear and readily available. The annual call documents published under each annual work programme provide a clear overview of the proposals eligible for funding and present the eligibility criteria clearly. The call is also accompanied by an online manual for proposal preparation and submission, which applicants found easy and intuitive to navigate.

Greater user-friendliness for users with disabilities such as visual impairments may also make the process less resource-intensive for some applicants.

The grant agreement allows beneficiaries a good degree of budgetary flexibility. This flexibility increases project efficiency, since it reduces the administrative burden both for beneficiaries and Commission (OLAF) programme managers.

The interim evaluation of the UAFP's first component ('Hercule') found that beneficiaries had achieved some cost savings. One third of beneficiaries estimated those savings to be very significant or significant. Beneficiaries noted, with respect to the technical component, that their improved capacity and capabilities allowed them to carry out operations more efficiently in their countries. Another important factor is that this increased efficiency has a snowball effect and also benefits EU partner agencies. Thus, UAFP participants are better equipped to respond to requests for mutual assistance and joint investigations with EU partner agencies.

This evaluation found that AFIS has become more efficient. For example, it has offered technical support to a few dozen joint customs operations since 2021. Users perceive UAFP funding for the IMS to be an efficient use of resources. However, it is difficult to assess the overall efficiency associated with the improvements made to the two systems on the basis of the data available for this evaluation.

The analysis suggests that the UAFP appears to represent an efficient use of resources based on a cost-benefit analysis. It is important to note, however, that with the data available at this interim stage of the programme, it is not possible to produce a complete, quantitative mapping of programme costs and benefits, or to monetise all costs and benefits for a direct comparison with one another.

5.3. Coherence

Based on the analysis of the relevant programmes, as well as the results of the stakeholder consultation conducted for the evaluation, the programme is considered generally coherent, both internally and externally. Nevertheless, some potential overlaps and/or areas for improvement have been identified.

The research found greater internal coherence compared to the previous programming period because the programme's three-component structure reduces the administrative burden, and simplifies the management of funding, budget flexibility and the redistribution of funds across the three components.

For the external coherence, the research focused on a number of relevant EU programmes. The highest risk of duplication was identified between the UAFP and the CCEI, and, to a much lesser extent, with two other funding programmes provided by DG TAXUD, i.e. the Customs programme and the Fiscalis programme. In terms of programme beneficiaries, the CCEI provides financial support specifically to the Member States' customs authorities. In contrast, the UAFP is (more) focused on law enforcement authorities, which do not receive CCEI funding. The CCEI focuses on customs activities, particularly on developing customs capacity at border crossing points and the capacity of customs laboratories, while the UAFP focuses on preventing (financial) irregularities and fraudulent behaviour that harm the EU's financial interests.

The consultations conducted in this evaluation did not identify any major duplications between the funding provided by DG TAXUD to national customs authorities and the activities funded under the UAFP. This is mainly due to the differences in the scope of those programmes and the fact that the competent Directorates-General work closely together at different levels and at different stages of the granting procedure. That allows them to ensure coordination and provide clarity to the applicants and beneficiaries on the functioning of the programmes and the activities eligible for funding. Based on the research conducted by the study, the UAFP continues to be generally coherent with the other relevant funding programmes, in line with the previous programming period.

5.4. Relevance

The relevance assessment finds that the UAFP's activities have been broadly relevant over the course of this evaluation period, for both achieving the general objectives of the programme and addressing the needs of its applicants, beneficiaries, participants (Hercule), and users (AFIS and IMS).

Hercule and AFIS have also been found to be relevant in identifying and combating emerging trends in the area of fraud against the EU's financial interests, despite some evidence to suggest that Hercule would benefit from a significant increase in financial resources, as highlighted in this report.

Current trends in fraudulent behaviour show that projects supporting the fight against digitally enabled fraud need extra funding. Providing continuing support to the national authorities to combat fraud and other illegal activities that harm the EU budget might require a considerable increase to the programme's current budget to cover the high costs of equipment or hardware, as well as the need for policymakers to keep up with technological developments.

Such a budget increase should also take into consideration the extension of the programme's geographical scope to Ukraine, now an associated country to the programme, and any potential extension to other (new) candidate countries.

Applicants and beneficiaries of funding under the Hercule component indicated substantial demand for additional support through technical assistance and training activity projects, and highlighted the lack of similar support from national or other sources.

Finally, the budget might also have to be increased to cover the increasing proportion of annual Hercule applications that are currently being unsuccessful in receiving grants, due to budgetary limits, i.e. around three quarters of the applications received under technical assistance in recent years.

5.5. EU added value

The analysed data reflect that, overall, the UAFP programme performed well against the baseline indicators on EU added value.

Recipients of funding under the Hercule component indicated a very high level of perceived satisfaction and confirmed that the same level of support would not have been possible at national level. Respondents to the targeted surveys and interviewees all confirmed this finding.

The UAFP data on AFIS indicate a steady increase every year in the availability of mutual assistance information under the programme, which regularly meets the annual targets for this indicator.

The data reflect generally high satisfaction with IMS, as a large majority of users are satisfied with the tool.

The UAFP programme provides additional benefits through its contribution to meeting key sustainable development goals. Specifically, financial support from the EU through the technical assistance grants contributes to the sustainable development goal of

reducing inequalities within and among countries by bolstering national administrations' budgets.

Furthermore, the programme indirectly helps build effective, accountable and inclusive institutions by supporting law enforcement agencies, particularly through grants to boost the digital transition, as well as through the tools and support provided by AFIS and IMS.

OLAF's involvement also lends substantial credibility to the training activities organised by various beneficiaries, resulting in more participants and greater visibility.

The level and scope of funding under UAFP should at least be maintained, as applicant and beneficiary feedback shows that the programme fills a unique niche and that any loss of UAFP funding opportunities would leave a significant gap.

6. CONCLUSIONS AND RECOMMENDATIONS

Reassuringly, most of the conclusions presented in the study report are already largely reflected in the current implementation of the UAFP. Thus, this evaluation not only supports the Commission's current practice, but is also a benchmark for future programme-related developments.

Taking into account the findings presented in the previous sections, the Commission considers that the programme provides a solid basis to help Member States and associated countries tackle the ever-evolving fraud landscape. It also takes into account the new European institutional set-up, with the operational launch of the EPPO in 2021.

The UAFP is considered to be responding to today's challenges in several ways.

First of all, as more and more criminal activities are run in cyberspace, the programme helps Member States to strengthen their digital capacity to detect and investigate fraud. The UAFP therefore supports the purchase of advanced analytical tools and databases, and provides expert training on digital forensics. This type of support provided is fully aligned with the new Commission anti-fraud strategy, which strongly promotes the deployment of advanced analytical and IT tools.

Second, considering the increase in EU expenditure under the new budget and NextGenerationEU, the bulk of UAFP funding is directed to fighting fraud against expenditure, including expenditure under the Recovery and Resilience Facility. This is supported by the fact that the EU has now set up the CCEI for the purchase, upgrade and maintenance of customs control equipment. With its budget of around EUR 1 billion for the current 7-year period, this instrument has freed up significant resources for the UAFP that were allocated before by Hercule III to fund customs control equipment and tools.

At a more operational level, when summarising the key findings of the evaluation in terms of recommendations for the future implementation, two aspects stand out.

First, stakeholders have asked the Commission for more detailed guidance on preparing an application. OLAF will therefore provide more support and guidance to grant applicants, especially in the countries that are the newest members of the programme. The programme's web presence on OLAF's external page will be expanded to provide further information, best practices and manuals for the grant component.

Second, the evaluation's findings may suggest to consider the delicate balance between the strong desire to minimise the administrative burden on applicants and the need for more readily available information for reporting, monitoring and *ex post* assessments. This balance is not easy to strike, and the Commission may want to look into possibilities for further fine-tuning its reporting and monitoring tools to that end.

As regards the programme's external consistency and coherence, the Commission services coordinate with one another when preparing and adopting their annual work programmes for EU financing instruments related to the fight against fraud and corruption.

Under the current MFF, the Commission has developed a cross-cutting evaluation and monitoring framework for all spending programmes. The programme has also improved the current framework by developing an appropriate number of indicators specific to eligible projects. They are used for reporting on the programme's implementation progress each year in the programme's annual overview (as part of the Commission's PIF reports). Since 2017, all projects, that have been awarded a grant, are registered in the Commission's 'e-Grant' tool, a valuable database for the implementation of the programme.

This interim evaluation has provided a basis for a future impact assessment in the light of the legislative preparations for the next programme. The continued relevance and the increasing size of the programme in terms of activities within its components, highlighted by this evaluation, provide grounds to justify supporting a considerably increased overall budget for the future programme (2028-2034).

Considering all of the above, the programme is assessed as being efficient, effective, relevant and coherent, as well as providing significant EU added value. The Commission will continue to actively support Member States and associated countries' authorities to strengthen their capacity to fight fraud and irregular activities affecting the EU budget.

The Commission will further look into: (i) improving the guidance provided to applicants; (ii) updating the type of activities financed, taking into account the rapid technological progress; and (iii) ensuring a continued systematic Commission-level coordination and coherence between the UAFP and other EU programmes.