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European Commission

Annual Activity Report 2024

Annexes

THE EUROPEAN ANTI-FRAUD OFFICE (OLAF)

Contents

ANNEX 1: Statement of the Director in charge of Risk Management and Internal Control

“I declare that in accordance with the Commission’s communication on the internal control framework[1], I have reported my advice and recommendations on the overall state of internal control in the DG OLAF to the Director-General.

I hereby certify that the information provided in the present annual activity report and in its annexes is, to the best of my knowledge, accurate and complete.”

Date: 28/03/2025

Director Petra Kneuer

[1] C(2017)2373 of 19.04.2017

ANNEX 2: Performance tables

General objective: A modern, high-performing and sustainable European Commission			
1. Impact indicator: Image of the European Union[2] **Source of the data:** Standard Eurobarometer 102 – Autumn 2024 – November 2024 – Eurobarometer survey (europa.eu)			
Baseline 2019	**Interim Milestone** 2022	**Target** 2024	**Latest known value** (2024)
43% (EU 27)	Increase	Increase	44%
2. Impact indicator: Staff engagement index in the Commission[3] **Source of the data:** European Commission			
Baseline 2018	**Interim Milestone** 2021	**Target** 2024	**Latest known value** (31/12/2024)
69%	Increase	Increase	75%[4]
3. Impact indicator: Percentage of female representation in management in the Commission[5] **Source of the data:** DG HR			
Baseline[6] 2019	**Interim Milestone** 2022	**Target** 2024	**Latest known value** (1/12/2024)
40.5%	Increase	50%	49%

Specific objective 1: Efficient and effective management of OLAF's investigations			**Related to spending programme(s):** No
Result indicator 1.1: Average duration of closed selections[7] (in months) **Source of data:** OCM			
Baseline 2019	**Interim Milestone** 2022	**Target** 2024	**Latest known results** (31/12/2024)

[2] This indicator is based on the question 'In general, does the EU conjure up for you a very positive, fairly positive, neutral, fairly negative or negative image?' The indicator gives the share of positive and fairly positive views on this question
[3] Staff engagement measures staff's emotional, cognitive and physical connection to the job, organisation and the people within
[4] European Commission average is 73% in 2023 (latest known value)
[5] This indicator gives the percentage of female representation at middle and senior management level in the European Commission
[6] Baseline updated: before 40.73 to be consistent with the reference date for assessing progress and evolution during this mandate.
[7] The duration being the time between the decision to open a selection and the decision of the Director-General to either open an investigation or dismiss the case

2.2	2.1	2.1	2.0
Result indicator 1.2: Average duration of closed investigations (in months) **Source of data:** OCM			
Baseline 2019	**Interim Milestone** 2022	**Target** 2024	**Latest known results** (31/12/2024)
24.3	24.3	24.3	24.9[8]
Result indicator 1.3: Ongoing investigations lasting more than 20 months (%) **Source of data:** OCM			
Baseline 2019	**Interim Milestone** 2022	**Target** 2024	**Latest known results** (31/12/2024)
29	28	27	22
Result indicator: 1.4: Financial impact[9] **Source of data:** OCM			
Baseline 2019	**Interim Milestone** 2022	**Target** 2024	**Latest known results** (31/12/2024)
N/A	Ratio: >2 / 1	Ratio: >2 / 1	9.06
Result indicator: 1.5 Advice on anti-fraud to Commission services **Source of data:** OLAF			
Baseline	**Interim Milestone** 2022	**Target** 2024	**Latest known results** (31/12/2024)
N/A	50	50	More than 100

Main outputs in 2024:			
External communication actions			
Output description	**Indicator**	**Target**	**Latest known results** (31/12/2024)

[8] The duration of an investigation in general depends on a number of factors – including the complexity of each case, the number of countries and persons involved, the extent to which other parties involved cooperate or the exercise of defence rights or if an criminal investigation is also ongoing and last but not least on the availability of sufficient human resources. For these reasons, the deadline for the completion of investigations depends on factors both within but also outside our influence.

[9] The definition of this indicator was modified in AAR2020 compared with SP 2020-2024. Current definition: Average amounts established for recovery and prevented from being unduly spent or evaded in year N-1 and year N-2, compared to the average OLAF's administrative budget spent for the same period. The target ratio was also modified from 3.5 to 2.

Popularity of OLAF's external website	Number of sessions on OLAF's external website	>350 000	469 994
Impact generated by communication material	Number of page views of Media corner section of OLAF website	>75 000	104 315
Global reach via social media platforms	Aggregated number of impressions (social media metric)	>450 000	614 390 (470 390 on LinkedIn and 144 000 on Twitter)[10]

Specific objective 2: Compliance with legal obligations under Regulation (EU) 2018/1725			**Related to spending programme(s):** No
Result indicator 2: Percentage of replies to data subjects' requests (access to personal data, rectification, blocking, erasure, objection) within 3 months from registration **Source of data:** CMS			
Baseline 2019	**Interim Milestone** 2022	**Target** 2024	**Latest known results** (31/12/2024)
75%	85%	90%	100%

Main outputs in 2024:			
Other important outputs			
Output description	**Indicator**	**Target**	**Latest known results 2024**
Timely replies	Percentage of replies to data subjects' requests (access to personal data, rectification, blocking, erasure, objection) within 3 months from registration	85%	100%

[10] The changes in the platform's algorithm during the course of 2023-4 have impacted the performance of official accounts across the Commission. In November 2024, a decision was made to cancel the OLAF account on X. This decision was a response to recent changes in X's platform governance. These changes raised concerns regarding data privacy, content control and the broader implications for OLAF's operations. The latest known results in 2024 for "Global reach via social media platforms" reflect on this decision.

Specific objective 3: Cooperation between OLAF and the EPPO to ensure that the financial interests are better protected			**Related to spending programme(s):** No
Result indicator 3: Extent to which OLAF provides the requested support to EPPO or complements the EPPO's activity - proportion of EPPO requests **Source of data:** OLAF			
Baseline 2019	**Interim Milestone** 2022	**Target** 2024	**Latest known results** (31/12/2024)
N/A	80%	90%	100%[11]

Main outputs in 2024:			
New policy initiatives			
Output description	**Indicator**	**Target**	**Latest known results** (31/12/2024)
Compliance with OLAF's duty to report to the EPPO without undue delay, as established in Article 12c of the OLAF Regulation	Average duration of a preliminary evaluation of an allegation in the framework of a selection process before reporting to the EPPO	2 months	2.32 months[12]
Swift cooperation with the EPPO to ensure hit/no-hit verifications in OLAF's case management system	Average duration of the initial hit/no-hit verification upon request by the EPPO	15 working days	3 working days
Swift cooperation with the EPPO in handling requests for information	Average duration for all requests of information from the EPPO (except if the WA EPPO – OLAF stipulate a specific timeframe)	20 working days	16 working days

[11] During 2024, EPPO requested support in 4 instances, all of which were provided by OLAF. OLAF opened 45 complementary investigations, 29 of them requested by the EPPO.

[12] While all measures are being taken by OLAF internally to finalise the selections within the two months deadline, a number of factors that are outside of OLAF's control influence on the duration of selections; these include in particular the time taken by different stakeholders to reply to OLAF's requests of information at selection stage. In this context, the information collected by OLAF can unveil elements that were not known in the beginning and that trigger EPPO's competence. The thorough analysis at selection stage is a crucial elements to ensure that manifestly unsubstantiated allegations are not reported to EPPO, as per OLAF's obligation according to the legal framework.

Specific objective 4: Strengthen EU framework to combat customs fraud		**Related to spending programme(s)** No	
Result indicator 4.1: Review of Regulation (EC) No 515/97 **Source of data:** EU legislation			
Baseline 2019	**Interim Milestone** 2022	**Target** 2024	**Latest known results** (31/12/2024)
Evaluation of Regulation (EC) No 515/97	Adoption of the Commission proposal for an amending act	Full implementation of the reform including relevant secondary acts	Evaluation achieved. The evaluation report was published in December 2023.
Result indicator 4.2: Number of third countries having an agreement with the EU containing antifraud measures in the customs area **Source of data:** Commission and OLAF			
Baseline 2019	**Interim Milestone** 2022	**Target** 2024	**Latest known results** (31/12/2024)
56	60	At least 65	88
Result indicator 4.3: Number of Joint Customs Operations (JCOs) organised or supported by OLAF per year **Source of data:** OLAF			
Baseline 2019	**Interim Milestone** 2022	**Target** 2024	**Latest known results** (31/12/2024)
12 (an exceptional year)	6	8	15
Result indicator 4.4: Number of mutual administrative assistance information made available in relevant AFIS-Anti-Fraud Information System-applications: (CIS-Customs Information System, FIDE-Customs File Identification Database, MAS-Mutual Assistance System) **Source of data:** OLAF			
Baseline 2019	**Interim Milestone** 2022	**Target** 2024	**Latest known results** (31/12/2024)
18 639	22 000	≥24 000	43 978
Result indicator 4.5: Advanced analysis of container movements for anti-fraud purposes **Source of data:** OLAF			
Baseline 2019	**Interim Milestone** 2022	**Target** 2024	**Latest known results** (31/12/2024)
Preparations for integration of IET (Import, Export and Transit) with CSM (Container Status	Preliminary work on migration of IET data to the IET data warehouse	First steps in advance search of IET data available for	First steps of integration completed Addition of advanced search

Messages) in order to exploit SAD-Single Administrative Document-data combined with container movements for the analytical purpose		end users, and offer training	IET training provided to 115 OLAF and MS users on July 2024

Main outputs in 2024:			
Evaluations and fitness checks			
Output description	**Indicator**	**Target**	**Latest known results** (31/12/2024)
Assess whether there is a need for a revision of Regulation (EC) No 515/97 on mutual administrative assistance in customs matters	Decision on revision of Regulation (EC) No 515/97	December 2021	Evaluation achieved. The evaluation report was published in December 2023.
Other important outputs			
Output description	**Indicator**	**Target**	**Latest known results** (31/12/2024)
Ensure protection of EU budget and citizens through effective anti-fraud provisions in international agreements	Number of additional third countries having negotiators' tentative agreement on bilateral customs antifraud provisions	4	1[13]
Support customs mutual assistance through the provision of secure information exchange tools for Joint Customs Operations	Number of Joint Customs Operations organised or supported by OLAF	6	15
Support customs mutual assistance through the provision of secure information exchange tools for specific customs antifraud information exchange modules and databases (CIS, FIDE, MAS)	Number of Mutual Administrative Assistance (MAA) information made available in relevant AFIS applications (CIS, FIDE, MAS)	22 750	43 978

[13] The outcome of negotiations of anti-fraud provisions in bilateral agreements with third countries does not depend on the EU (OLAF) only but also on a number of factors such as the general context of the negotiation and the willingness of the EU counterpart to engage in negotiation on EU anti-fraud proposals.

Support and contribution to the anti-fraud analytical capabilities of OLAF and member states	Continue the development of a data analysis platform under AFIS for customs anti-fraud purposes	By end of 2023	Analytical platform functional and available to OLAF users Further improvements to the analytical platform ongoing

Specific objective 5: Strengthen EU framework to fight illicit tobacco trade			**Related to spending programme(s):** No
Result indicator 5: Implementation and update of the EU Strategy to fight illicit tobacco trade **Source of data:** OLAF			
Baseline 2019	**Interim Milestone** 2022	**Target** 2024	**Latest known results** (31/12/2024)
Begin implementation of the 2nd Action Plan	Implementation of the 2nd Action Plan	Reviewed and updated policy framework	Plan completed. Outcome of the implementation published in December 2023

Main outputs in 2024:			
Other important outputs			
Output description	**Indicator**	**Target**	**Latest known results** (31/12/2024)
Implement the 2nd Action Plan 2018-2022 with 49 items	Progress in implementing the Action Plan: all the action items for which OLAF is responsible completed or on-going	By end 2022	Plan completed. Outcome of the implementation published in December 2023
Operation of the laboratory facility for the analysis of seized tobacco products (TOBLAB)	Tobacco samples analysed by TOBLAB, a laboratory independent from the industry: Usage of results by investigators across Member States	50	183
FCTC Protocol	Preparing and defending the EU and Member States' position in the 3rd Meeting of the Parties (MOP3)	By end of 2024	OLAF represented the EU in MOP3, which was postponed to February 2024

Specific objective 6: Implementation of the CAFS			**Related to spending programme(s):** No
Result indicator 6.1: Percentage of actions from the CAFS Action Plan for which OLAF is in the lead that have been implemented over the Strategic Plan lifecycle (2020–2024) **Source of data:** Commission services, Executive Agencies and OLAF			
Baseline 2019	**Interim Milestone** 2022	**Target** 2024	**Latest known results** (31/12/2024)
10%	100%	100%	100%[14]
Result indicator 6.2: Percentage of Commission services and Executive Agencies whose anti-fraud strategies reflect specific advice provided by OLAF on the design of those strategies **Source of data:** Reporting by Commission services, Executive Agencies and OLAF			
Baseline 2019	**Interim Milestone** 2022	**Target** 2024	**Latest known results** (31/12/2024)
20%	50%	≥75%	96%

Main outputs in 2024:			
Stakeholder communication			
Output description	**Indicator**	**Target**	**Latest known results 2024**
Organise COCOLAF plenary and sub-group meetings (AFCOS[15], OAFCN[16], Fraud prevention, Reporting and analysis of irregularities)	Number of COCOLAF and sub-group meetings	6	7 (2 COCOLAF plenaries, 1 Fraud Prevention, 2 Reporting and analysis of irregularities meetings, 1 AFCOS conference (joint) for Member States, candidate countries and potential candidates, 1 OAFCN meeting
	Number of attendees	≥60 in plenary & 40 in sub-groups	COCOLAF plenaries: 151 and 152 participants respectively; Fraud Prevention: 125 participants. Two Reporting and analysis of irregularities meetings: 150 and 138 participants

[14] Rate of implementation of the 2019 Commission Anti-Fraud Strategy Action Plan, achieved in 2022[15] Anti-Fraud Coordination Services

[15] Anti-Fraud Coordination Services

[16] OLAF Anti-Fraud Communicators' Network

			respectively. OAFCN meeting: 51 participants, AFCOS conference for Member States, candidate countries and potential candidates: 110 participants (including 11 staff members from 9 EU Delegations)
	Attendees' satisfaction rate	≥80%	85%
Organise AFCOS seminar with Candidate Countries and Potential Candidates	Number of AFCOS seminars	One per year (organised on alternate years as part of the AFCOS conference)	Organised as part of the AFCOS conference in October 2024

Other important outputs			
Output description	**Indicator**	**Target**	**Latest known results** (31/12/2024)
Organise FPDNet plenary meetings	Number of FPDNet plenary meetings	2	3
	Number of FPDNet subgroup meetings	5	5
	Number of attendees in plenary	At least 60 attendees	88, 117 and 96 participants respectively
	Attendees' satisfaction rate in plenary	At least 80%	89%
Reply to inter-service consultations through DECIDE, the Commission's all-in-one IT system to handle its decision-making processes	Percentage of consultations for which deadlines were met	90%	99.4%
Annual Report (under Article 325(5) of TFEU) by the Commission to the EP and Council on the Protection of the EU's financial interests (PIF Report)	Adoption of the report	3rd quarter 2024	Published on 25 July 2024
Support Member States and Candidate and Potential	IMS user satisfaction rate	At least 70%	74%[17]

[17] These are the results of the last AFIS survey, which also included the IMS, closed on 16 January 2024

Candidate Countries' users of IMS			
Fraud awareness trainings for internal and external stakeholders	Participant satisfaction rate	75%	93%[18]
CAFS Actions Implemented	% of actions implemented	50%	65% (29 out of 44 actions)[19]

Specific objective 7: Support to national authorities and other partners in the protection of the Union's financial interests through the EU Anti-Fraud Programme			**Related to spending programme:** EU Anti-Fraud Programme
Result indicator 7.1: Satisfaction rate of activities (co-) financed by the Programme **Source of data:** Final technical and implementation reports, surveys of event participants			
Baseline 2019	**Interim Milestone** 2022	**Target** 2024	**Latest known results** (31/12/2024)
95%	≥80%	≥95%	97%[20]
Result indicator 7.2: Percentage of Member States receiving support from the programme **Source of data:** OLAF			
Baseline 2019	**Interim Milestone** 2022	**Target** 2024	**Latest known results** (31/12/2024)
100%	80%	85%	100%[21]
Result indicator 7.3: User satisfaction rate for the use of the Irregularity Management System (IMS) **Source of data:** IMS. Baseline is result of 2019 user's survey.			
Baseline 2019	**Interim Milestone** 2022	**Target** 2024	**Latest known results** (31/12/2024)
72%	At least maintain the baseline satisfaction rate	At least maintain the baseline satisfaction rate	74%[22]

[18] For those training sessions where results are available in EU Learn

[19] For many of the actions the implementation is continuous, even if the status is "implemented"

[20] Calculated as average between the satisfaction rates expressed by both "Anti-fraud Training" participants and "Technical Assistance" beneficiaries.

[21] All 27 Member States, plus Ukraine, received support from the programme through procured activities (such as the Digital Forensic and Analyst Training, accesses to commercial databases and to specialised IT tools, etc.). 12 Member States received support via grants under the 2024 calls for proposals.

[22] These are the results of the last AFIS survey, which also included the IMS (91%), closed on 16 January 2024

Main outputs in 2024:			
Other important outputs			
Output description	**Indicator**	**Target**	**Latest known results** (31/12/2024)
4th Financing Decision and Work Programme	Adoption via a Commission Implementing Decision	1st quarter 2024	Decision adopted: C(2024) 645 of 5.2.2024, Act and Annex
Annual overview of the results of the Union-Anti Fraud Programme in 2023	Commission Staff Working Document accompanying the PIF report 2023	3rd quarter 2024	35th Annual Report adopted: COM (2024) 318, 25.7.2024
High stakeholder satisfaction with the Programme	Satisfaction rate of activities (co-) financed by the Programme	80%	Combined satisfaction rate for technical assistance grants and training is 97%
Sufficient geographical spread of programme activities	Percentage of Member States receiving support from the programme	65%[23]	100%: All 27 Member States received a form of support in 2024 from (one or more of) the programme's three components

Objective: The authorising officer by delegation has reasonable assurance that resources have been used in accordance with the principles of sound financial management, and that cost-effective controls are in place which give the necessary guarantees concerning the legality and regularity of underlying transactions		
Result Indicator: Estimated risk at closure **Source of data:** DG BUDG		
Baseline 2019	**Target** 2024	**Latest known results** (31/12/2024)
<0.5%	<2% of relevant expenditure	0.45%

Main outputs in 2024:			
Output	**Indicator**	**Target**	**Latest known results** (31/12/2024)

[23] In the Strategic Plan, the interim milestone (2022) is 80% and the final milestone 85% (2024). Given the risk of a delayed adoption of the Anti-Fraud Programme Regulation, the number of activities financed in 2021 might be limited. In such circumstances, it is appropriate to aim at a lower target for the initial year of programme implementation.

Effective controls: Legal and regular transactions	Risk at payment	Remains <2% of relevant expenditure	0.5%
	Estimated risk at closure	Remains <2% of relevant expenditure	0.45%
Efficient controls	Time-to-pay	Remains >95% of payments (in value) on time	99.2%
Economical controls	Overall estimated cost of controls	Remains <4 % of funds managed	4.26%[24]
Safeguarded assets Safeguarded information	Reputational events during the reporting year linked to issues of data protection and/or sensitive information	Between 0 and 0.2	Target achieved

Objective: The risk of fraud is minimised through the application of effective anti-fraud measures and the implementation of the Commission Anti-Fraud Strategy[25] aimed at the prevention, detection and correction[26] of fraud		
Result Indicator: Implementation of the actions included in OLAF's anti-fraud strategy over the whole strategic plan lifecycle (2020-2024) **Source of data:** OLAF's anti-fraud strategy and reporting		
Baseline 2019	**Target** 2024	**Latest known results** (31/12/2024)
All actions implemented	100% of action points implemented in time	100 % as of February 2024

[24] The main reason for this increase compared to 2023 is not only due to the high number of call for tenders OLAF organised in 2024 but also the complexity of the tendered service (see also sub-heading 'time to procure' in supra), OLAF dealt with 6 tender procedures which required a publication in the Official Journal.
[25] Communication from the Commission 'Commission Anti-Fraud Strategy: enhanced action to protect the EU budget", COM(2019) 176 of 29 April 2019 – 'the CAFS Communication' – and the accompanying action plan, SWD(2019) 170 – 'the CAFS Action Plan'; Commission Anti-Fraud Strategy Action Plan (COM(2023) 405 final SWD(2023) 245 final
[26] Correction of fraud is an umbrella term, which notably refers to the recovery of amounts unduly spent and to administrative sanctions.

ANNEX 3: Draft annual accounts and financial reports

AAR 2024 Version 1

Annex 3 Financial Reports - DG OLAF - Financial Year 2024

Table 1 : Commitments

Table 2 : Payments

Table 3 : Commitments to be settled

Table 4 : Balance Sheet

Table 5 : Statement of Financial Performance

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Table 6 : Average Payment Times

Table 7 : Income

Table 8 : Recovery of undue Payments

Table 9 : Ageing Balance of Recovery Orders

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Table 11 : Negotiated Procedures

Table 12 : Summary of Procedures

Table 13 : Building Contracts

Table 14 : Contracts declared Secret

Table 15 : FPA duration exceeds 4 years

Table 16 : Commitments co-delegation type 3 in 2024

Additional comments

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2024 (in Mio €) for DG OLAF					
			Commitment appropriations authorised*	**Commitments made**	**%**
			1	2	3=2/1
Title 03 Single Market					
03	03 02	Single Market Programme	0.38	0.38	100.00 %
	03 03	Union Anti-Fraud Programme	26.12	24.35	93.21 %
Total Title 03			**26.50**	**24.73**	**93.30 %**
Title 14 External Action					
14	14 20	Pilot projects, preparatory actions, prerogatives and other actions	0.06	0.06	97.38 %
Total Title 14			**0.06**	**0.06**	**97.38 %**
Title 16 Expenditure outside the annual ceilings set out in the Multiannual Financial Framework					
16	16 01	Support administrative expenditure outside the annual ceilings set out in the Multiannual Financial Framework	0.00	0.00	0.00 %
Total Title 16			**0.00**	**0.00**	**0.00 %**
Title 20 Administrative expenditure of the European Commission					
20	20 03	Administrative operating expenditure	13.96	13.90	99.57 %
Total Title 20			**13.96**	**13.90**	**99.57 %**
Total Excluding NGEU			**40.52**	**38.69**	**95.47 %**

Total DG OLAF	**40.52**	**38.69**	**95.47 %**

** Commitment appropriations authorised include, in addition to the budget voted by the legislative authority, appropriations carried over from the previous exercise, budget amendments as well as miscellaneous commitment appropriations for the period (e.g. internal and external assigned revenue).*

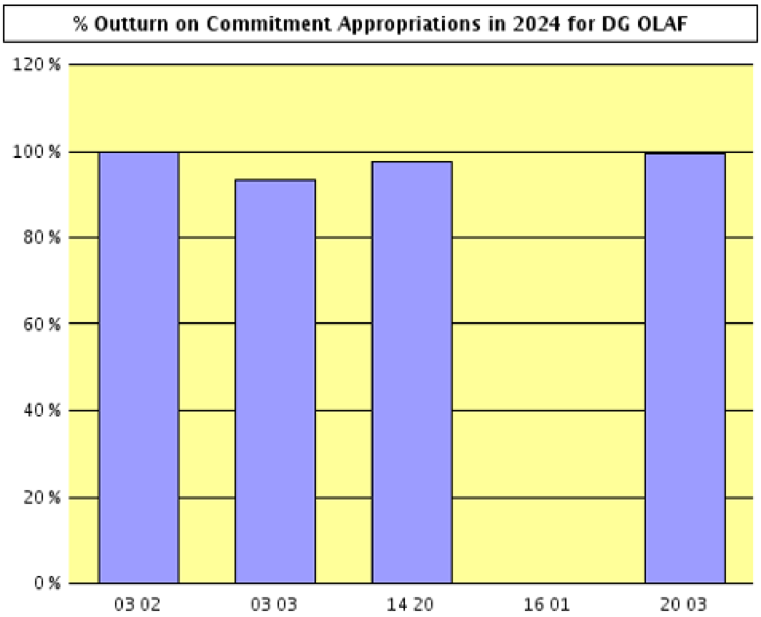


TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS in 2024 (in Mio €) for DG OLAF					
			Payment appropriations authorised *	**Payments made**	**%**
			1	**2**	**3=2/1**
Title 03 Single Market					
03	03 02	Single Market Programme	0.38	0.38	99.74 %
	03 03	Union Anti-Fraud Programme	22.20	19.99	90.07 %
Total Title 03			**22.57**	**20.37**	**90.23%**
Title 14 External Action					
14	14 20	Pilot projects, preparatory actions, prerogatives and other actions	0.06	0.06	97.38 %
Total Title 14			**0.06**	**0.06**	**97.38%**
Title 16 Expenditure outside the annual ceilings set out in the Multiannual Financial Framework					
16	16 01	Support administrative expenditure outside the annual ceilings set out in the Multiannual Financial Framework	0.00	0.00	0.00 %
Total Title 16			**0.00**	**0.00**	**0.00%**
Title 20 Administrative expenditure of the European Commission					
20	20 03	Administrative operating expenditure	18.71	13.74	73.43 %
Total Title 20			**18.71**	**13.74**	**73.43%**
Total Excluding NGEU			**41.35**	**34.17**	**82.64%**
Total DG OLAF			**41.35**	**34.17**	**82.64%**

** Payment appropriations authorised include, in addition to the budget voted by the legislative authority, appropriations carried over from the previous exercise, budget amendments as well as miscellaneous payment appropriations for the period (e.g. internal and external assigned revenue).*

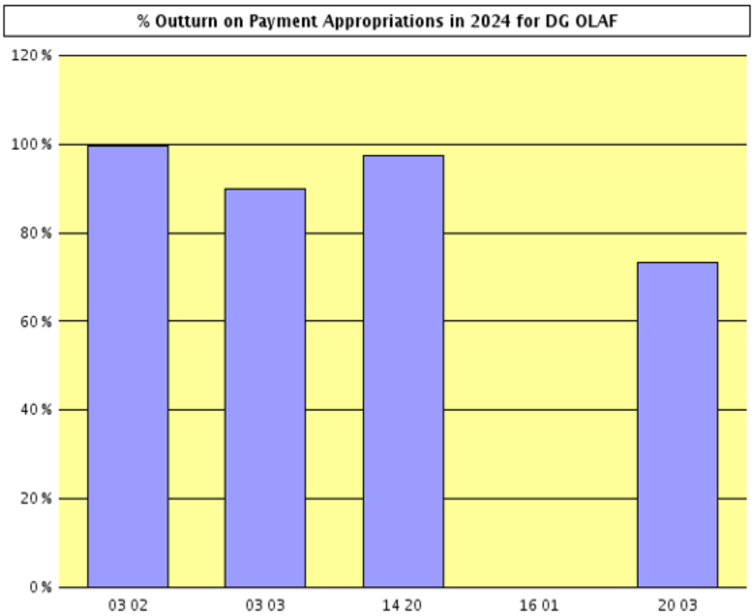


TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG OLAF									
			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
03	0302	Single Market Programme	0.38	0.04	0.33	88.15%	0.07	0.40	0.42
	0303	Union Anti-Fraud Programme	24.35	9.03	15.32	62.92%	17.82	33.14	29.00
Total Title 03			**24.73**	**9.07**	**15.66**	**63.31%**	**17.89**	**33.54**	**29.42**

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG OLAF									
			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
14	1420	Pilot projects, preparatory actions, prerogatives and other actions	0.06	0.06	0.00	0.00%	0.00	0.00	0.12
Total Title 14			**0.06**	**0.06**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.12**

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG OLAF							
	Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
Chapter	Commitments	Payments	RAL	% to be settled			
	1	2	3=1-2	4=1-2/1	5	6=3+5	7

16	1601	Support administrative expenditure outside the annual ceilings set out in the Multiannual Financial Framework	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
Total Title 16			**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00**

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG OLAF									
			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
20	20 03	Administrative operating expenditure	13.90	9.20	4.70	33.80%	0.00	4.70	4.75
Total Title 20			**13.90**	**9.20**	**4.70**	**33.80%**	**0.00**	**4.70**	**4.75**
Total Excluding NGEU			**38.69**	**18.33**	**20.35**	**52.61%**	**17.89**	**38.24**	**34.29**
Total for DG OLAF			**38.69**	**18.33**	**20.35**	**52.61 %**	**17.89**	**38.24**	**34.29**

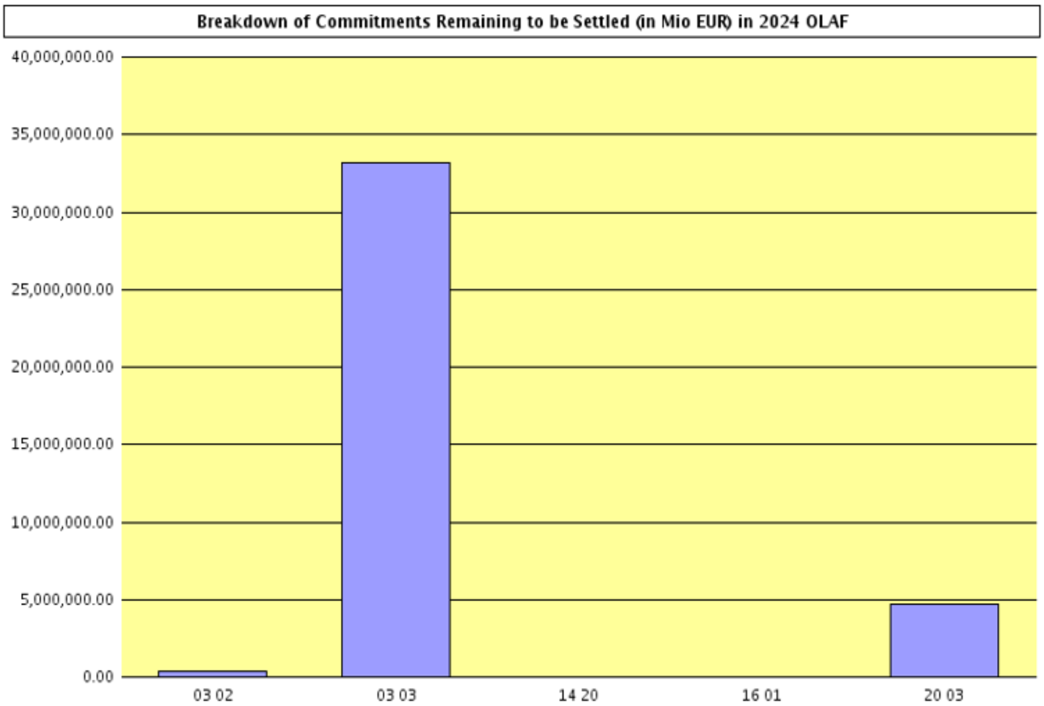


TABLE 4 : BALANCE SHEET for DG OLAF

BALANCE SHEET	2024	2023
A.I. NON CURRENT ASSETS	7,481,384.94	14,700,570.69
A.I.1. Intangible Assets	6,899,612.42	13,799,224.85
A.I.2. Property, Plant and Equipment	581,772.52	901,345.84
A.II. CURRENT ASSETS	19,804,994.55	15,420,183.43
A.II.2. Current Pre-Financing	18,543,331.11	15,336,868.33
A.II.3. Curr Exch Receiv &Non-Ex Recoverables	1,261,663.44	83,315.10
ASSETS	**27,286,379.49**	**30,120,754.12**
P.I. NON CURRENT LIABILITIES	-1,100,000.00	-1,100,000.00

P.I.2. Non-Current Provisions	-1,100,000.00	-1,100,000.00
P.II. CURRENT LIABILITIES	62,160,433.28	47,106,061.70
P.II.3. Current Financial Liabilities	0.00	0.00
P.II.4. Current Payables	-203,062.31	-1,422,574.39
P.II.5. Current Accrued Charges &Defrd Income	62,363,495.59	48,528,636.09
LIABILITIES	**61,060,433.28**	**46,006,061.70**
NET ASSETS (ASSETS less LIABILITIES)	**88,346,812.77**	**76,126,815.82**

P.III.2. Accumulated Surplus/Deficit	245,644,776.22	206008372.4

Non-allocated central (surplus)/deficit*	-333,991,588.99	-282,135,188.23

TOTAL DG OLAF	**0.00**	**0.00**

It should be noted that the balance sheet and statement of financial performance presented in Annex 3 to this Annual Activity Report, represent only the assets, liabilities, expenses and revenues that are under the control of this Directorate General. Significant amounts such as own resource revenues and cash held in Commission bank accounts are not included in this Directorate General's accounts since they are managed centrally by DG Budget, on whose balance sheet and statement of financial performance they appear. Furthermore, since the accumulated result of the Commission is not split amongst the various Directorates General, it can be seen that the balance sheet presented here is not in equilibrium.

Additionally, the figures included in tables 4 and 5 are provisional since they are, at this date, still subject to audit by the Court of Auditors. It is thus possible that amounts included in these tables may have to be adjusted following this audit.

TABLE 5 : STATEMENT OF FINANCIAL PERFORMANCE for DG OLAF

STATEMENT OF FINANCIAL PERFORMANCE	**2024**	**2023**
II.1 REVENUES	-1,920,283.81	-1,511,641.66
II.1.1. NON-EXCHANGE REVENUES	-494,343.90	-171,382.20
II.1.1.8. OTHER NON-EXCHANGE REVENUES	-494,343.90	-171,382.20
II.1.2. EXCHANGE REVENUES	-1,425,939.91	1,340,259.46
II.1.2.2. OTHER EXCHANGE REVENUE	-1,425,939.91	-1,340,259.46
II.2. EXPENSES	35,895,927.71	41,148,045.47

II.2. EXPENSES	35,895,927.71	41,148,045.47
II.2.11.OTHER EXPENSES	19,264,498.09	17,822,545.78
II.2.2. EXP IMPLEM BY COMMISS&EX.AGENC. (DM)	16,631,429.62	22,433,425.56
II.2.8. FINANCE COSTS		892,074.13
STATEMENT OF FINANCIAL PERFORMANCE	**33,975,643.90**	**39,636,403.81**

It should be noted that the balance sheet and statement of financial performance presented in Annex 3 to this Annual Activity Report, represent only the assets, liabilities, expenses and revenues that are under the control of this Directorate General. Significant amounts such as own resource revenues and cash held in Commission bank accounts are not included in this Directorate General's accounts since they are managed centrally by DG Budget, on whose balance sheet and statement of financial performance they appear. Furthermore, since the accumulated result of the Commission is not split amongst the various Directorates General, it can be seen that the balance sheet presented here is not in equilibrium.

Additionally, the figures included in tables 4 and 5 are provisional since they are, at this date, still subject to audit by the Court of Auditors. It is thus possible that amounts included in these tables may have to be adjusted following this audit.

TABLE 5bis : OFF BALANCE SHEET for DG OLAF

OFF BALANCE	**2024**	**2023**
OB.1. Contingent Assets	19,500.00	19,500.00
GR for performance	19,500.00	19,500.00
OB.2. Contingent Liabilities	-2,746,217.40	-2,746,217.40
OB.2.7. CL Legal cases OTHER	-2,746,217.40	-2,746,217.40
OB.4. Balancing Accounts	2,726,717.40	2,726,717.40
OB.4. Balancing Accounts	2,726,717.40	2,726,717.40
OFF BALANCE	**0.00**	**0.00**

It should be noted that the balance sheet and statement of financial performance presented in Annex 3 to this Annual Activity Report, represent only the assets, liabilities, expenses and revenues that are under the control of this Directorate General. Significant amounts such as own resource revenues and cash held in Commission bank accounts are not included in this Directorate General's accounts since they are managed centrally by DG Budget, on whose balance sheet and statement of financial performance they appear. Furthermore, since the accumulated result of the Commission is not split amongst the various Directorates General, it can be seen that the balance sheet presented here is not in equilibrium.

Additionally, the figures included in tables 4 and 5 are provisional since they are, at this date, still subject to audit by the Court of Auditors. It is thus possible that amounts included in these tables may have to be adjusted following this audit.

Legal Times									
Maximum Payment Time (Days)	Total Nbr of Payments	Nbr of Payments within Time Limit	Percentage	Average Payment Times (Days)	Nbr of Late Payments	Percentage	Average Payment Times (Days)	Late Payments Amount	Percentage
30	1,134	1,130	99.65 %	10.64	4	0.35 %	43.50	23,356.78	0. %
60	29	27	93.10 %	17.33	2	6.90 %	91.50	53,243.23	1. %
90	19	18	94.74 %	42.50	1	5.26 %	105.00	16,676.16	1. %

Total Number of Payments	**1,182**	**1,175**	**99.41 %**		**7**	**0.59 %**		**93276.17**	**0. %**
Average Net Payment Time	**11.60913706**			**11.29**			**66.00**		
Average Gross Payment Time	**15.56091371**			**14.65531915**			**167.5714286**		

Suspensions							
Average Report Approval Suspension Days	Average Payment Suspension Days	Number of Suspended Payments	% of Total Number	Total Number of Payments	Amount of Suspended Payments	% of Total Amount	Total Paid Amount
0	37	126	10.66 %	1,182	3,655,888.81	10.70 %	34,167,719.49

DG	GL Account	Description	Amount (Eur)

NB: Table 6 only contains payments relevant for the time statistics. Please consult its exact scope in the AAR Annex3 BO User Guide (https://myintracomm.ec.europa.eu/budgweb/EN/abac/dwh/Pages/its-030-10-20_documentation.aspx).

TABLE 7 : SITUATION ON REVENUE AND INCOME in 2024 for DG OLAF									
	Chapter	Revenue and income recognized			Revenue and income cashed from			Outstanding balance
		Current year RO	Carried over RO	Total	Current Year RO	Carried over RO	Total	
		1	2	3=1+2	4	5	6=4+5	7=3-6
33	Other administrative revenue	1,843,788.20	0.00	1,843,788.20	582,124.76	0.00	582,124.76	1,261,663.44
60	Single market, innovation and digital	497,598.96	85,691.10	583,290.06	497,598.96	85,691.10	583,290.06	0.00
Total DG OLAF		**2,341,387.16**	**85,691.10**	**2,427,078.26**	**1,079,723.72**	**85,691.10**	**1,165,414.82**	**1,261,663.44**

TABLE 8 : FINANCIAL IMPACT OF EX-ANTE AND EX-POST CONTROLS in for DG OLAF

EX-ANTE CONTROLS BY TRANSACTION	**Irregularity**	**Total ex-ante amounts**
NON ELIGIBLE IN COST CLAIMS	53,754.85	**53,754.85**
CREDIT NOTES		
RECOVERY ORDERS ON PRE-FINANCING		
Sub-Total	**53,754.85**	**53,754.85**

EX-POST CONTROLS BY TRANSACTION	**Irregularity**	**Total ex-post amounts**
RECOVERY ORDERS OTHER THAN ON PRE-FINANCING		
INCOME LINES IN INVOICES		
Sub-Total		

GRAND TOTAL (EX-ANTE + EX-POST)	**53,754.85**	**53,754.85**

TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 12/31/2024 for DG OLAF

	Number at 1/1/2024 1	Number at 12/31/2024	Evolution	Open Amount (Eur) at 1/1/2024 1	Open Amount (Eur) at 12/31/2024	Evolution
2023	1		-100.00 %	85,691.10		-100.00 %
2024		2			1,261,663.44	
	1	**2**	**100.00 %**	**85,691.10**	**1,261,663.44**	**1372.34 %**

TABLE 10 :Recovery Order Waivers >= 60 000 € in 2024 for DG OLAF					
Waiver Central Key	Linked RO Central Key	RO Accepted Amount (Eur)	LE Account Group	Commission Decision	Comments

Total DG OLAF	

Number of RO waivers	

There are no waivers below 60 000 €

TABLE 11 : Negotiated Procedures in 2024 for DG OLAF

The procedures are presented in the Annual Management and Performance Report of 2024

TABLE 12 : Summary of Procedures in 2024 for DG OLAF

The procedures are presented in the Annual Management and Performance Report of 2024

TABLE 13 : BUILDING CONTRACTS in 2024 for DG OLAF

Legal Base	Procedure subject	Contract Number	Contractor Name	Contract Subject	Contracted Amount (€)

TABLE 14 : CONTRACTS DECLARED SECRET in 2024 for DG OLAF

Legal Base	LC Date	Contract Number	Contract Subject	Contracted Amount (€)

ANNEX 4: Financial scorecard

The Annex 4 of each Commission service summarises the annual result of the standard financial indicators measurement. Annexed to the Annual Activity Report 2024, 11 standard financial indicators are presented below, each with its objective and result for the Commission service and for the EC as a whole (for benchmarking purposes):

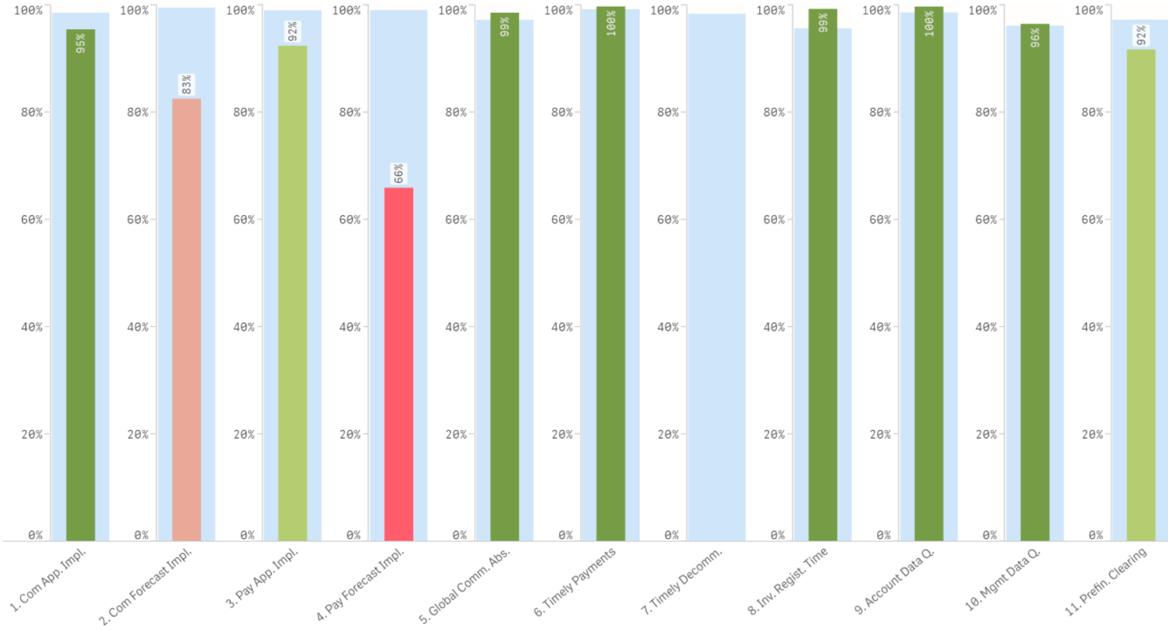
- Commitment Appropriations (CA) Implementation
- CA Forecast Implementation
- Payment Appropriations (PA) Implementation
- PA Forecast Implementation
- Global Commitment Absorption
- Timely Payments
- Timely Decommitments
- Invoice Registration Time
- Accounting Data Quality
- Management Data Quality
- Timely Invoice PF Clearing

For each indicator, its value (in %) for the Commission service is compared to the common target (in %). The difference between the indicator's value and the target is colour coded as follows:

- 100 – >95% of the target: dark green
- 95 – >90% of the target: light green
- 90 – >85% of the target: yellow
- 85 – >80% of the target: light red
- 80 – 0% of the target: dark red

1. Efficiency of controls

OLAF Indicator Scores for 2024 12



For each indicator the light blue bar denotes the EC Score.

[1] If the EC service did not perform any transaction in the area measured by the indicator or the information is not available in the central financial system, the indicator is not calculated (i.e. displayed as "-") in this Annex.

Indicator	Objective	Comment[27]	OLAF Score	EC Score
1. Commitment Appropriations Implementation	Ensure efficient use of commitment appropriations expiring at the end of Financial Year		95%	99%
2. Commitment Forecast Implementation	Ensure the cumulative alignment of the commitment implementation with the commitment forecast in a financial year		83%	99%
3. Payment Appropriations Implementation	Ensure efficient use of payment appropriations expiring at the end of Financial Year		92%	99%
4. Payment Forecast Implementation	Ensure the cumulative alignment of the payment implementation with the payment forecast in a financial year	Managing a very small operational budget,, the prediction on the implementation of payment appropriations is a very delicate and complex exercise	66%	99%

[27] An explanation behind the indicator result can be provided, e.g. the comment about the achievement itself, reference to the whole Commission performance (better or worse), reasons behind this achievement. The comment is mandatory for the 'Timely payments' indicator. For the rest of indicators the comment is mandatory only if the score is equal or below the target of 80%.

5. Global Commitment Absorption[28]	Ensure efficient use of already earmarked commitment appropriations (at L1 level)		99%	97%
6. Timely Payments	Ensure efficient processing of payments within the legal deadlines		100%	99%
7. Timely Decommitments	Ensure efficient decommitment of outstanding RAL at the end of commitment life cycle	The indicator is not applicable for DG OLAF in 2024 due to the lack of underlying transactions recorded by DG OLAF in 2024.	-	98%
8. Invoice Registration Time	Monitor the accounting risk stemming from late registration of invoices in the central accounting system ABAC		99%	96%
9. Accounting Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the accounts		100%	99%
10. Management Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the management decisions		96%	96%
11. Timely Invoice PF clearing	Ensure efficient clearing by invoices of prefinancing payments within the invoice payment time limit		92%	97%

[28] Due to technical limitation: 1. the indicator does not take into account the Com L1 Consumption between the FDC ILC date and the FA FDI allowed as an exception in the external actions for Com L1 of type GF, i.e. with Financing Agreement, under the FR2018 Article 114.2. 2. it is technically not possible to exclude the decommitment of RAL (C8) which is subsequently re-committed for a new purpose. As a result, the actual Indicator score may be slightly higher than the one reported for DGs using the GF commitments.

ANNEX 5: Materiality criteria

Since 2019[29], a ‘de minimis’ threshold for financial reservations has been introduced. Quantified annual activity report reservations related to residual error rates above the 2% materiality threshold are deemed not substantial for segments representing less than 5% of a Department’s total payments and with a financial impact below EUR 5 million. In such cases, quantified reservations are no longer needed. Cases where the ‘de minimis’ threshold applies this year are reported in annex 9.

In OLAF, the main control indicators are based on results of ex-ante controls, exception and non-compliance reporting, recommendations of audit services and results of the ex-post controls from OLAF’s internal control capacity. Reservations would be made if the residual risk of error on legality and regularity of the underlying transactions is higher than 2%.
In conformity with the current guidelines, OLAF applies the following quantitative and qualitative materiality criteria, in order to assess the overall impact of a weakness and judge whether it is material enough to have an impact on the assurance:

- **Qualitative criteria** cover significant reputational risks for the DG or the Commission and significant weaknesses in the internal control systems. For assessing the significance of the weakness, the nature and scope, duration, existence of mitigating controls and/or remedial actions are taken into account. For weaknesses that are considered significant in qualitative terms but not in quantitative terms, OLAF takes into account the possible reputational impact they may entail to the image of OLAF and the Commission. They will be assessed according to the context and nature of the impact, awareness and duration.

- **Quantitative criteria:** OLAF applies the standard quantitative materiality threshold of 2% of the residual error rate of the executed payments. OLAF considers it an appropriate threshold above which weaknesses detected should be considered “material”.

[29] Agreement of the Corporate Management Board of 30/4/2019

ANNEX 6: Relevant Control System(s) for budget implementation (RCSs)

GRANTS – DIRECT MANAGEMENT

STAGE 1 : Programming, evaluation and selection of proposals

A - Preparation, adoption and publication of the Annual Work Programme and Calls for proposals

Main control objectives: Ensuring that the Commission selects the proposals that contribute the most towards the achievement of the policy or programme objectives (effectiveness); Compliance (legality & regularity); Prevention of fraud (anti-fraud strategy)

Main risks	Mitigating controls	Coverage, frequency and depth of controls	Control indicators
The annual work programme and the subsequent calls for proposals do not adequately reflect the policy objectives, priorities are incoherent and/or the essential eligibility, selection and award criteria are not adequate to ensure the evaluation of the proposals.	Hierarchical validation within the authorising department on the draft Work Programme Consultation of the Commission's Services on the draft Work Programme	If risk materialises, all grants awarded during the year under this work programme or call would be irregular. Possible impact 100% of budget involved and significant reputational consequences. Coverage / Frequency: 100% Depth: Checklist includes a list of the requirements of the regulatory provisions identified.	Budget amount of the work programmes concerned. Effectiveness:Success ratio calculated as the total value of the proposals received over the budget available. Efficiency: Time-to-inform, time-to-grant. Economy: Average cost related to the preparation, adoption and publication of an annual work programme

B - Selecting and awarding: Evaluation, ranking and selection of proposals

Main control objectives: Ensuring that the most promising projects for meeting the policy objectives are among (a good balance of) the proposals selected (effectiveness); Compliance (legality & regularity); Prevention of fraud (anti-fraud strategy)

Main risks	Mitigating controls	Coverage, frequency and depth of controls	Control indicators
The evaluation, ranking and selection of proposals is not carried out in accordance with the established procedures, the policy objectives, priorities and/or the essential eligibility, selection and award criteria defined in the annual work programme and subsequent calls for proposals.	Assignment of staff (e.g. programme officers as Committee members) and/or selection and appointment of expert evaluators (if foreseen as deviation from FR) Review (e.g. by a mixed panel) and hierarchical validation by the AO of ranked list of proposals Redress procedure	100% vetting for technical expertise and independence (e.g. conflicts of interests, nationality bias, ex-employer bias, collusion of the members) 100% of proposals are evaluated. Coverage: 100% of ranked list of proposals. Supervision of work of evaluators. 100% of contested decisions are analysed by redress committee	Effectiveness: Proposals challenged under the redress procedure. Number of litigation cases reported. Efficiency: Time-to-grant, time-to-inform Economy: Average cost per selected proposal. Number of selected proposals/total number of proposals received.

STAGE 2 – Contracting: Transformation of selected proposals into legally binding grant agreements

Main control objectives: Ensuring that the actions and funds allocation is optimal (best value for public money; effectiveness, economy, efficiency); Compliance (legality & regularity); Prevention of fraud (anti-fraud strategy)

Main risks	Mitigating controls	Coverage, frequency and depth of controls	Control indicators
The description of the action in the grant agreement includes tasks which do not contribute to the achievement of the programme objectives and/or that the budget foreseen overestimates the costs necessary to carry out the action. The beneficiary lacks operational and/or financial capacity to carry out the actions. Procedures do not comply with regulatory framework.	Hierarchical validation of proposed adjustments. Validation of beneficiaries (operational and financial viability) and planning of (mid-term and final) evaluations. Signature of the grant agreement by the AO. In-depth financial verification and appropriate measures for high risk beneficiaries. Robust financial circuits.	100% of the selected proposals and beneficiaries are scrutinised. Coverage: 100% of draft grant agreements. Depth may be determined after considering the type or nature of the beneficiary and/or the total value of the grant.	Effectiveness: % of errors or challenges to contractual procedures Efficiency: Time-to-grant, time-to-inform Economy: Value of grant agreements completed over budget requested in the corresponding proposals

STAGE 3 – Monitoring the execution

This stage covers the monitoring of the operational, financial and reporting aspects related to the project and grant agreement.

Main control objectives: ensuring that the operational results (deliverables) from the projects are of good value and meet the objectives and conditions (effectiveness & efficiency); ensuring that the related financial operations comply with regulatory and contractual provisions (legality & regularity); prevention of fraud (anti-fraud strategy); ensuring appropriate accounting of the operations (reliability of reporting, safeguarding of assets and information)

Main risks	Mitigating controls	Coverage, frequency and depth of controls	Control indicators
The actions foreseen are not, totally or partially, carried out in accordance with the technical description and requirements foreseen in the grant agreement and/or the amounts paid exceed the applicable contractual and regulatory provisions.	Operational and financial checks in accordance with the financial circuits. Authorisation by the AOSD For high risk operations: ex-ante in-depth and/or on-site verification plus reinforced monitoring Recommended: consider an ex-ante verification on-the- spot (OV and/or FV) - e.g. monitoring visit. Earmark projects for risk-based ex-post audit. If needed: application of suspension or interruption of payments and penalties.	100% of the projects are controlled. Riskier operations subject to in-depth and/or on-site controls. Red flags: delayed interim deliverables, many amendments, recurring errors when claiming costs, EDES or anti-fraud flagging, etc. Depth: depends from results of ex-ante controls.	Effectiveness: Number of cost claims with adjustments. Budget amount of the errors concerned. Success ratios; % of value of cost claims items adjusted over cost claims value. Efficiency: time-to-pay Economy: Average cost per open project. % cost over annual amount disbursed.

STAGE 4 – Ex-Post controls

A – Reviews, audits and monitoring

Main control objectives: Measuring the effectiveness of ex-ante controls by ex-post controls; detect and correct any error or fraud remaining undetected after the implementation ex-ante controls (legality & regularity; anti-fraud strategy); addressing systemic weaknesses in the ex-ante controls, based on the analysis of the findings (sound financial management); Ensuring appropriate accounting of the recoveries to be made (reliability of reporting, safeguarding of assets and information).

Main risks	Mitigating controls	Coverage, frequency and depth of controls	Control indicators
The ex-ante controls (as such) fail to prevent, detect and correct erroneous payments or attempted fraud.	Ex-post control strategy: Carry out desk reviews or on-the-spot checks of a representative sample of operations to determine effectiveness of ex-ante controls. The Internal Control Coordinator (independent staff not involved in the operational and financial circuits) performs the ex post controls	Judgemental, risk-based sample based on a stratification of the population Coverage: Desk-based ex post controls performed by the Internal Control Coordinator for at least 10% of the grants value, as per OLAF Anti-Fraud Startegy Action Plan On-the-spot control for at least 2 grants, representing at least 5% of the grants value, as per OLAF Anti-Fraud Strategy Action Plan	Effectiveness: error rate. Efficiency: percentage of population tested Economy: ratio costs for ex-post controls over funds managed

B - Needs assessment and definition of needs

Main control objectives: Effectiveness, efficiency and economy. Compliance (legality and regularity).

Main risks	Mitigating controls	Coverage, frequency and depth of controls	Control indicators
Organisation and planning of procedure poorly defined. The best offer/s are not submitted due to the poor definition of the tender specifications	AOSD supervision and approval of specifications Guidance and ex-ante support from Budget Unit Additional verification by specialised expert actor or entity .	100% of the specifications are scrutinised Depth: all underlying documents	Number of procedures cancelled Effectiveness: Number of 'open' procedures where only one or no (acceptable) offers were received. Number of requests for clarification regarding the tender Efficiency: % of contracts concluded in a timely fashion

PROCUREMENT – DIRECT MANAGEMENT

STAGE 1:

A – Planning

Main control objectives: Effectiveness, efficiency and economy. Compliance (legality and regularity)

Main risks	Mitigating controls	Coverage, frequency and depth of controls	Control indicators
Planned procurements are not in line with the DG's objectives and priorities Discontinuation of the services provided due to a late contracting (poor planning and organisation of the procurement process)	Verification of coherence with set priorities and objectives Validation by AO(S)D of the justification (economic , operational) for launching a procurement process	100% of the procurements (open procedures with prior notification) are justified in a note addressed to the AOSD	Percentage of procurements approved by Senior Management Effectiveness: Number of foreseen tender procedures cancelled. Number of contracts discontinued due to lack of use.

B – Needs assessment and definition of needs

Main control objectives: Effectiveness, efficiency and economy. Compliance (legality and regularity).

Main risks	Mitigating controls	Coverage, frequency and depth of controls	Control indicators
Organisation and planning of procedure poorly defined. The best offer/s are not submitted due to the poor definition of the tender specifications	AOSD supervision and approval of specifications Guidance and ex-ante support from Budget Unit Additional verification by specialised expert actor or entity .	100% of the specifications are scrutinised Depth: all underlying documents	Number of procedures cancelled Effectiveness: Number of 'open' procedures where only one or no (acceptable) offers were received. Number of requests for clarification regarding the tender Efficiency: % of contracts concluded in a timely fashion

C – Evaluation and selection

Main control objectives: Effectiveness, efficiency and economy. Compliance (legality and regularity). Fraud prevention and detection.

Main risks	Mitigating controls	Coverage, frequency and depth of controls	Control indicators
The most economically advantageous offer is not selected, due to a biased, inaccurate or 'unfair' evaluation process	Formal evaluation process: Opening committee and Evaluation committee Standstill period, opportunity for unsuccessful bidders to put forward their concerns on the decision Opening and Evaluation Committees' declaration of absence of conflict of interests Exclusion criteria documented	100% of the offers analysed Depth: all documents transmitted 100% of the members of the opening committee and the evaluation committee 100% checked. Depth: required documents provided are consistent	Effectiveness: Numbers of 'valid' complaints or litigation cases filed Efficiency: % of contracts concluded in a timely fashion Economy: Average cost of a tendering procedure

Stage 2 – Financial transactions

Main control objectives: Ensuring that the implementation of the contract is in compliance with the signed contract

Main risks	Mitigating controls	Coverage, frequency and depth of controls	Control indicators
The products/ services/works foreseen are not, totally or partially, provided in accordance with the technical description and requirements foreseen in the contract and/or the amounts paid exceed that due in accordance with the applicable contractual and regulatory provisions. Business discontinues because contractor fails to deliver	Operational and financial checks in accordance with the financial circuits. Authorisation by the AOSD	100% of the contracts are controlled Depth: all underlying documents	Effectiveness: % of contracts carried out as foreseen Efficiency: Time-to-pay Economy: costs of control over value of contracts

Stage 3 – Supervisory measures

Main control objectives: Ensuring that any weakness in the procedures (tender and financial transactions) is detected and corrected

Main risks	Mitigating controls	Coverage, frequency and depth of controls	Control indicators
An error or non-compliance with regulatory and contractual provisions, including technical specifications, or a fraud is not prevented, detected or corrected by ex-ante control, prior to payment	Supervisory desk review of procurement and financial transactions Ex-post publication (possible reaction from tenderer / potential tenderer such as whistle blowing) Review of ex post results Review of exceptions reported Review of the process after each procedure	Potentially 100% 100% at least once a year. Depth: look for any systemic problem in the procurement procedure and in the financial transaction procedure and any weakness in the selection process of the ex post controls 100% at least once a year. Depth: look for any weakness in the procedures (procurement and financial transactions) 100% Depth: review any significant problem that occured	Effectiveness: Amounts associated with errors detected during ex-post controls. Efficiency: % errors addressed in a timely fashion Economy: Costs of the ex post controls over value of contracts

STAGE 4 – Ex-Post controls

A – Reviews, audits and monitoring

Main control objectives: Measuring the effectiveness of ex-ante controls by ex-post controls; detect and correct any error or fraud remaining undetected after the implementation ex-ante controls (legality & regularity; anti-fraud strategy); addressing systemic weaknesses in the ex-ante controls, based on the analysis of the findings (sound financial management); Ensuring appropriate accounting of the recoveries to be made (reliability of reporting, safeguarding of assets and information).

Main risks	Mitigating controls	Coverage, frequency and depth of controls	Control indicators
The ex-ante controls (as such) fail to prevent, detect and correct erroneous payments or attempted fraud.	Ex-post control strategy: Carry out desk reviews or on-the-spot checks of a representative sample of operations to determine effectiveness of ex-ante controls. The Internal Control Coordinator (independent staff not involved in the operational and financial circuits) performs the ex post controls.	Judgemental, risk-based sample based on a stratification of the population Coverage: material and high risk expenditure segments Desk-based ex post controls on procurement and experts payments Desk-based ex post controls on missions for at least 10% of the missions value, as per OLAF Anti-Fraud Startegy Action Plan	Effectiveness: error rate. Efficiency: percentage of population tested Economy: ratio costs for ex-post controls over funds managed

B - Implementing results from ex-post audits/controls

Main control objectives: Ensuring that the (audit) results from the ex-post controls lead to effective recoveries (legality & regularity; anti-fraud strategy); Ensuring appropriate accounting of the recoveries made (reliability of reporting)

Main risks	Mitigating controls	Coverage, frequence and depth of controls	Control indicators
The errors, irregularities and cases of fraud detected are not addressed or not addressed in a timely fashion	Systematic communication of audit / control results to be implemented. Financial operational validation of recovery in accordance with financial circuits. Authorisation by AO	Coverage: 100% of final audit results with a financial impact.	Effectiveness: Error rate of the ex-post controls Efficiency: Value of the errors, detected by ex-post controls, which have actually been corrected (offset or recovered). Economy: ratio costs for ex-post controls over funds managed

RENT

Main control objectives: Ensuring that the implementation of the contract is in compliance with the signed contract

Main risks	Mitigating controls	Coverage, frequency and depth of controls	Control indicators
The amounts paid (rent) exceed the applicable contractual provisions.	Financial checks in accordance with the financial circuits Check cost inflation index Authorisation by the AOSD	100% of the payments are controlled Depth: all underlying documents	Effectiveness: 100% of the contract carried out as foreseen Efficiency: Time-to-pay Economy: costs of control over value of contracts

STAGE 5 – Non-expenditure items: Intangible Asset

Main control objectives: Ensuring that the Commission establishes its assets ownership and liabilities correctly and sets up its management reporting and information security; Sound Financial Management (effectiveness, efficiency, cost-effectiveness); Prevention of fraud (anti-fraud strategy); Safeguarding Assets (incl. accounting); Reliable Reporting (true and fair view).

Main risks	Mitigating controls	Coverage, frequence and depth of controls	Control indicators
Recognition of the assets is not done at the right moment (e.g. when they become due, when the ownership is transferred, when they become certain), or not for the right amount	Hierarchical validation of the operation with legal & financial circuits, within the authorising department	Coverage: 100% of final audit results with a financial impact	Effectiveness: Value of the assets concerned Efficiency: .Value of assets in relation to the cost of staff involved Economy: Estimation of cost of staff involved.
	AccO verifying that AO(S)Ds establish inventory and information flow into ABAC (cf. validation of local systems)	Coverage: 100% of final audit results with a financial impact.	
EU accounting rules are not respected regarding assets	Clear procurement, accounting, inspection, depreciation and disinvestment rules; EU accounting rules	Coverage: 100% of final audit results with a financial impact	Effectiveness: Value of the assets concerned. Number of findings about incorrect registration of items. Benefits: Avoid the wrong imputation in accounting system and compliance with regulatory provisions.

	(In)tangible assets and inventories follow formal procedure for disposal of assets.	Close follow up of inventory and depreciation.	Efficiency: Value of assets in relation to the cost of staff involved. Economy (costs): Estimation of cost of staff involved
Failing to prevent, detect and correct negligence, irregularities, errors, losses	Controls aiming at safeguarding the assets it purchases and manages on behalf of all the DGs and services of the Commission: • Physical check of all assets and non-assets. • Itemised checks when writing off obsolete, lost or damaged goods, as well as on-going registration in ABAC Assets of all logistical movements (deliveries, moves, swaps, withdrawals, etc.).	100% during the life-cycle of the items. Physical check at least every two years	Effectiveness: Value of the assets concerned. Number of findings about incorrect registration of items. Benefits: Avoid the wrong imputation in accounting system and compliance with regulatory provisions. Efficiency: Value of assets in relation to the cost of staff involved. Economy (costs): Estimation of cost of staff involved

ANNEX 7: Specific annexes related to "financial management"

1. Reports and documentation considered for the assessment of the DG's functioning in view of the AOD's assurance:

- the reports from entrusted entities in indirect management, as well as the results of the Commission's supervisory controls on the activities of these bodies;
- the contribution by the Director(s) in charge of Risk Management and Internal Control, including the results of internal control monitoring at department level;
- the reports on recorded exceptions, non-compliance events and any cases of 'confirmation of instructions' (Art 92.3 FR);
- the reports on ex-post supervision and/or audit results;
- the limited conclusion of the Internal Auditor on the state of internal control, and the observations and recommendations reported by the Internal Audit Service (IAS);the observations and the recommendations reported by the European Court of Auditors (ECA).

2. Financial Regulation: Additional reporting requirements resulting from the 2018 and 2024 revisions.

In line with the requirements of the Financial Regulation, OLAF reports for the year 2024:

1) 0 cases of any in-kind donation made to the Union, for the purposes of humanitarian aid, emergency support, civil protection or crisis management aid (FR art 25.3)
2) 0 cases of "confirmation of instructions" (FR art 92.3)
3) 0 cases of financing not linked to costs (FR art 125.3)
4) 0 Financial Framework Partnerships >4 years (FR art 131.4)
5) 0 cases of flat-rates >7% for funding indirect costs (FR art 184.6)
6) 0 derogations from the principle of non-retroactivity pursuant to Article 196 of the Financial Regulation.

7) 0 cases of financial support to third parties >EUR 60 000 (FR art 207)

8) 0 of non-financial donations provided in the form of services, supplies or works (FR art 244.3)

3. Table Y on the estimated "cost of controls" at Commission level

- Overview of OLAF's estimated cost of controls at Commission (EC) level

EXPENDITURE The absolute values are presented in EUR

OLAF	Ex ante controls***			Ex post controls			Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Relevant Control System (RCS) / Other as defined in Annex 6 of the AAR*	EC total costs	related payments Made	Ratio (%)** *(a)/(b)*	EC total costs	total value verified and/or audited	Ratio (%) *(d)/(e)*	EC total estimated cost of controls *(a)+(d)*	Ratio (%)** *(g)/(b)*
Procurement process	657,380.00 €	19,811,746.00 €	3.32%	20,000.00 €	2,745,000.00 €	0.73%	677,380.00 €	3.42%
Grant process	589,636.00 €	7,422,572.00 €	7.94%	20,000.00 €	1,286,000.00 €	1.56%	609,636.00 €	8.21%
Administrative process	166,067.00 €	6,933,401.25 €	2.40%	2,500.00 €	114,634.00 €	2.18%	168,567.00 €	2.43%
	- €	- €	0.00%	- €	- €	0.00%	- €	0.00%
	- €	- €	0.00%	- €	- €	0.00%	- €	0.00%
	- €	- €	0.00%	- €	- €	0.00%	- €	0.00%
	- €	- €	0.00%	- €	- €	0.00%	- €	0.00%
	- €	- €	0.00%	- €	- €	0.00%	- €	0.00%
	- €	- €	0.00%	- €	- €	0.00%	- €	0.00%
	- €	- €	0.00%	- €	- €	0.00%	- €	0.00%
	- €	- €	0.00%	- €	- €	0.00%	- €	0.00%
	- €	- €	0.00%	- €	- €	0.00%	- €	0.00%
	- €	- €	0.00%	- €	- €	0.00%	- €	0.00%
	- €	- €	0.00%	- €	- €	0.00%	- €	0.00%
	- €	- €	0.00%	- €	- €	0.00%	- €	0.00%
OVERALL total estimated cost of control at EC level for expenditure	**1,413,083.00 €**	**34,167,719.25 €**	**4.14%**	**42,500.00 €**	**4,145,634.00 €**	**1.03%**	**1,455,583.00 €**	**4.26%**

Source: DG OLAF

ANNEX 8: Reporting on the internal and external audits and assessing the effectiveness of Internal control systems

Not applicable

ANNEX 9: Specific annexes related to "Control results" and "Assurance: Reservations"

Table X: Estimated risk at payment and at closure

Table X : Estimated risk at payment and at closure (amounts in EUR mios)

DG OLAF -1	Payments made (2024;MEUR) -2	minus new prefinancing [plus retentions made] (in 2024;MEUR) -3	plus cleared prefinancing [minus retentions released and deductions of expenditure made by MS] (in 2024;MEUR) -4	Relevant expenditure (for 2024;MEUR) -5	Detected error rate or equivalent estimates -6	Estimated risk at payment (2024;MEUR) -7	Adjusted Average Recoveries and Corrections (*adjusted* ARC; %) -8	Estimated future corrections [and deductions] (for 2024;MEUR) -9	Estimated risk at Closure (2024;MEUR) -10
Anti-fraud Programme	10.52	- 5.94	2.73	7.32	0.00% - 0.50%	0.00 - 0.04	0.00% - 0.20%	0.00 - 0.01	0.00 - 0.02
Administrative expenditure	13.80	0.00	0.00	13.80	0.00% - 0.50%	0.00 - 0.07	0.00% - 0.00%	0.00 - 0.00	0.00 - 0.07
Support the reporting of irregularities, including fraud	0.92	0.00	0.00	0.92	0.00% - 0.50%	0.00 - 0.00	0.00% - 0.00%	0.00 - 0.00	0.00 - 0.00
Actions under Regulation (EC) N° 515/97	8.56	0.00	0.00	8.56	0.00% - 0.50%	0.00 - 0.04	0.00% - 0.00%	0.00 - 0.00	0.00 - 0.04
Completion of previous MFF	0.37	0.00	0.00	0.37	0.00% - 0.50%	0.00 - 0.00	0.00% - 0.00%	0.00 - 0.00	0.00 - 0.00
DG total	**34.17**	**- 5.94**	**2.73**	**30.96**		**0.00 - 0.15**	**0.00% - 0.05%**	**0.00 - 0.01**	**0.00 - 0.14**
					Overall risk at payment in %	**0.00% - 0.50%** *(7) / (5)*		**Overall risk at closure in %**	**0.00% - 0.45%** *(10) / (5)*

Source: OLAF

Notes to the table X

(1) Relevant Control Systems differentiated per relevant portfolio segments and at a level which is lower than the DG total

(2) Payments made or equivalent, e.g. expenditure registered in the Commission's accounting system, accepted expenditure or cleared pre-financing. In any case, this means after the preventive (ex-ante) control measures have already been implemented earlier in the cycle.

In all cases of co-delegations (Internal Rules Article 3), "payments made" are reported by the Delegated DGs. For Cross-SubDelegations (Internal Rules Article 12), the reporting remains with the delegating DGs.

(3) New pre-financing actually paid by out by the department itself during the financial year (i.e. excluding any pre-financing received as a transfer from another department). As per note 2.5.1 to the Commission annual accounts thus excluding "Other advances to Member States" which are covered on a purely payment-made basis (note 2.5.2). Pre-financing paid/cleared" are always covered by the Delegated DGs, even for Cross-SubDelegations.

(4) Pre-financing actually cleared during the financial year (i.e. their 'delta' in the Financial Year 'actuals', not their 'cut-off' based estimated 'consumption').

(5) For the purpose of equivalence with the ECA's scope of the EC funds with potential exposure to legality & regularity errors (see the ECA's Annual Report methodological Annex 1.1), our concept of "relevant expenditure" includes the payments made, subtracts the new pre-financing paid out, and adds the pre-financing actually cleared during the FY. This is a separate and 'hybrid' concept, intentionally combining elements from the budgetary accounting and from the general ledger accounting.

(6) In this column, we disclose the detected error rates or equivalent estimates. For low-risk types of expenditure, where there are indications that the equivalent error rate might be close to 'zero' (e.g. administrative expenditure, operating contributions to agencies), the rate which should be used is 0.5% as a conservative estimate, unless the DG has a more precise estimate based on evidence.

(8) The adjusted average recovery and corrections percentage is mostly based on the 7 years historic average of recoveries and financial corrections (ARC), which is the best available indication of the corrective capacity of the ex-post control systems implemented by the DG over the past years.

The average amount of the implemented corrections over the past 3 years (2022-2024) is 0 million euros (0% of the average amount of relevant expenditure of that period), compared to an average amount of estimated future corrections during the same period of 0.014 million) euros (0.004% of the average amount of relevant expenditure of that period). The deviation of 0.0004% between the two averages is considered marginal.

ANNEX 10: Reporting – Human resources, digital transformation and information management and sound environmental management

Objective: OLAF employs a competent and engaged workforce and contributes to gender equality at all levels of management to effectively deliver on the Commission's priorities and core business		
Indicator 1: Number and percentage of first female appointments to middle management positions **Source of data:** SEC2020(146) and SEC(2023)200		
Baseline 2019	**Target** 2024	**Latest known results** (31/12/2024)
9 of 19 (47%)	Period 2020-2022: 1 first female appointment Period 2023-2024: 1 first female appointment	OLAF surpassed its target for 2020-2022 with 3 first female appointments. OLAF met its target for 2023-2024 with one female appointment out of 2 (50%) in 2023. No further first appointments were made during 2024. 59% female representation in Middle Management end of 2024 (10 of 17)
Indicator 2: OLAF staff engagement index **Source of data:** Commission staff survey		
Baseline 2018	**Target** 2024	**Latest known results** (31/12/2024)
62%	At least equal to the Commission's average	75 % (Commission average 73% in 2023)

Main outputs in 2024			
Output description	**Indicator**	**Target**	**Latest known results** (31/12/2024)
Continue to encourage female candidates by targeted information, by stimulating participation in trainings and by	Percentage of female representation in the middle management	At least maintaining the level of 2020 (42%)	59%

endorsing the Commission Female Talent Development Programme	Number of first female appointments to middle management positions	+1 first female appointment between 2023-2024	One first female appointment in 2023
Implementation of the L&D Strategy	Action plan	Q4 2023	Continuous
	Targeted training plan, skills mapping and skills gap analysis	All yearly actions implemented	Continuous
	External training activities matching strategic needs, and training budget absorption.	Training budget absorption 90% OLAF welcome session attendance 80% Investigative training path attendance 90%	93% 83% 90%
Implementation of the HR strategy	Recruitment of OLAF competition laureates	Occupation rate of posts in the DG more than 95%	Target reached - 98% occupation rate
Implementation of the Charter on Equality	Equality and diversity statistics, awareness raising publications	Continuous	Via programmes such as OLAF Female Talent Development Programme
	Female representation in management -	50%	42%[30]

Objective: OLAF is using innovative, trusted digital solutions for better policy-shaping, information management and administrative processes to forge a truly digitally transformed, user-focused and data-driven Commission			
Indicator 1: Degree of implementation of the digital solutions modernisation plan[31] **Source of data:** OLAF Unit C3 OCM & AFIS			
Baseline 2019	**Interim Milestone** 2022	**Target** 2024	**Latest known results** (31/12/2024)

[30] As explained in footnote 7, the temporary decline from 48,04% in 2023 to 42% in 2024 was caused by the departure of a Ddirector. However, as of February 2025, the appointment of a new Deputy Director-General at OLAF will restore the percentage of female representation in management in OLAF back to 48,04%

[31] Values have been readjusted based on the new guidelines for evaluating the DSMP implementation degree

OCM: 44.4% AFIS: 54,5%	OCM: 70% AFIS: 70%	OCM: 85% AFIS: 80%	OCM: 89% AFIS: 82%

Indicator 2: Percentage of OLAF's key data assets for which corporate principles for data governance have been implemented **Source of data:** OLAF (the projects' documentation)			
Baseline 2019	**Interim Milestone** 2022	**Target** 2024	**Latest known results** (31/12/2024)
80%	90%	100%	94%

Indicator 3: Percentage of staff attending awareness raising activities on data protection compliance **Source of data:** EU Learn			
Baseline 2019	**Interim Milestone** 2022	**Target** 2024	**Latest known results** (31/12/2024)[32]
46%	80%	100%	96%

Main outputs in 2024:			
Description	**Indicator**	**Target** 2024	**Latest known results** (31/12/2024)
Improved interoperability of AFIS with partner administrations' systems	Automatic exchange of anti-fraud cases and cash declarations in CIS+ with more partner administrations	Web service extended by the end of 2023 for the automated transfer of IPR seizure data from MS national Customs systems to CIS+, as requested by the EUIPO	The implementation of the CIS+ web service related to IPR seizure data was postponed to the first semester of 2025, on request of the business owner, i.e. EUIPO
Corporate principles of data governance	% of OLAF's key data assets for which corporate principles for data governance have been implemented	94%	94%
Explore the existing publicly available data relevant to OLAF in order to corroborate	Number of data resources added to GETI (Get Intelligence analysis system)	>5 resources added	7 resources added (to the GETI and OSTI systems)

[32] In 2024, newcomers were invited to attend the mandatory data protection trainings. Taking into consideration the turnover of staff between sessions and the level of attendance of the courses since 2021, it is reasonable to consider that 96% of all OLAF staff has attended at least one training session since 2019. The persons who have missed the training due to professional obligations (e.g. missions) will be further invited for trainings in 2025.

with operational information			
Implement state-of-the-art software and make use of open sources software to analyse the data	Number of software tools used in analytical work added to portfolio	>1 tool/technique added	12 tools added (including satellite imagery and artificial intelligence)
Keep IT Security Plans updated	Review performed	Annually	Review performed

Objective: OLAF takes full account of its environmental impact in all its actions and actively promotes measures to reduce the related day-to-day impact of the administration and its work

Indicator 1: Annual electricity and gas consumption in J30 (KWh per person)
Source of data: OIB

Baseline 2018	Target 2024	Latest known results 2024
8054 kWh per person	5921 kWh per person (around -5% per year)	6.177

Indicator 2: Annual water consumption in J30 (m3 per person)
Source of data: OIB

Baseline 2018	Target 2024	Latest known results 2024
8 m3 per person	6.6 m3 per person (around -3% per year)	5.71

Indicator 3: Awareness raising: Number of articles with eco-tips in OLAF's newsletters (per year)
Source of data: OLAF Newsletters

Baseline 2019	Interim Milestone 2022	Target 2024	Latest known results 2024
2	6	12	0[33]

[33] The target was not met due to the vacancy of EMAS correspondent until June 2024 which impacted OLAF's performance during the first half of the year. The EMAS correspondent, appointed in June, left in December 2024, leaving the post vacant again. Furthermore, the frequency of OLAF's newsletter was significantly reduced from 8 issues in 2023 to 3 issues in 2024, strongly impacting opportunities for the eco-tips

Indicator 4: Number of environmental awareness-raising actions/events organised by the EMAS correspondents or the OLAF Green Team in OLAF (per year) **Source of data:** EMAS correspondents in OLAF			
Baseline 2019	**Interim Milestone 2022**	**Target 2024**	**Latest known results 2024**
2	3	4	2[34]

Main outputs in 2024:			
Description	**Indicator**	**Target**	**Latest known results 2024**
Monitor consumption of electricity and gas	Number of KwH of electricity and gas per person	Reduction of 5%: 7268,74 KwH (baseline 2018: 8054 KwH)	6.177
Consumption of water	Cubic meter water per person	Reduction of 3%: 7,52 m3 (baseline 2018: 8m3)	5.71
Promote staff awareness of eco-tips in OLAF's newsletters	Articles with eco-tips in OLAF's newsletters	≥3	0[35]
Raise staff awareness through events and actions organised by the EMAS correspondents or the OLAF Green Team	Number of conferences, meetings and campaigns	2	2

[34] See footnote 34
[35] See footnote 34