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**COMMISSION STAFF WORKING PAPER**

**Implementation of the article 325 by the Member States in 2010**

*Accompanying the document*

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

**Protection of the financial interests - fight against fraud - Annual report 2010**

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## INTRODUCTION

Article 325(5) of the TFEU (ex article 280 of the EC Treaty) requires the Commission, in cooperation with the Member States, to submit a report each year to the European Parliament and the Council on the measures taken to implement that Article. The Commission bases the part of the report relating to the Member States on the replies to the "Article 325" questionnaire, as agreed upon with them within COCOLAF and adapted each year in the light of past experience so as to facilitate the monitoring of anti-fraud measures.

Consequently, each year, the Commission draws up a report in cooperation with the Member States on the measures taken to implement this obligation, according to article 325 of the Treaty on the Functioning of the European Union (TFEU). This report is addressed to the European Parliament and the Council and it is published.

The Commission report is drafted on the basis of the Member States' replies to the "Article 325" questionnaire. The present questionnaire covers the period from 1 January to 31 December 2010.

This document lists all the answers of Member States to the 2010 questionnaire.

Over the time the report had become more and more voluminous. Both the Council and the European Parliament were concerned that its size was increasing and that its being annual, horizontal and multisectoral hampered a detailed assessment of all the aspects of the protection of the EU's financial interests by the Member States. Since 2003, the Commission has therefore applied a new approach. After the traditional question asking Members States to report on new measures taken in 2010, the questionnaire focuses on a two **major themes**. The aim is to gather information on topics which go beyond the measures taken in the course of a calendar year, thereby allowing a more detailed analysis of these topics. The topics change from year to year.

As in the previous years, the **first part of the questionnaire** asks the Member States to present the **main measures that give effect to Article 325**, i.e. measures to combat fraud and all illegal activities affecting the financial interests of the EU. This part is structured the same as for the 2010 questionnaire. Member States are invited to describe two or three "key" measures taken in the year 2010 in order to implement Article 325 of the Treaty.

The **second set of questions** concerns the double financing of projects.

## 1. SUMMARY OF MEMBER STATES' CONTRIBUTIONS:

### 1.1. General legal framework applicable

Member States were asked about the national legislative provisions defining double financing and the legal consequences, criminal and administrative, of double financing of projects.

All Member States reported that financing of the same expenses from two or more different sources is not allowed. In a majority of the Member States<sup>1</sup> 'double financing' is well defined or the EU definitions are directly incorporated into their national legal framework. In some Member States<sup>2</sup> the term "double financing" is sufficiently clear to be directly applied and has not been transposed into national law.

The prohibition of the double financing of projects is in all Member States foreseen at one or more levels of national regulations: legislation<sup>3</sup>, governmental decrees<sup>4</sup>, contractual rules<sup>5</sup>, case laws<sup>6</sup>, guidelines<sup>7</sup>, and documents of Managing Authorities<sup>8</sup>.

Member States' replies show that both administrative sanctions (e.g. recovery of misused funds, use of guarantees, subsidies reduced or not paid, revoked grant approval, rejection of financing, termination of contract, loss of entitlement to financial aid for a certain period of time) and criminal sanctions (financial penalty, confiscation of assets, dissolving of the company, prosecution, imprisonment) are in place against attempts of double financing of projects.

### 1.2. Available intelligence and risk analysis

Most Member States<sup>9</sup> reported that identified risk indicators<sup>9</sup> applied to avoid double financing of projects. Risk indicators apply, whether the same beneficiary is involved in more projects co-financed by EU, being a partner in projects of other beneficiaries, being involved in one project approved to receive finances from various services.

Some Member States<sup>10</sup> are still working on identifying risk indicators or are at the early stages of using them.

In order to improve risk analysis in the area of prevention of double financing of projects the Member States propose the following measures: creation and use of single pan-European database, national databases, regular cross-checks of beneficiaries, exchange of information and enhanced cooperation between national authorities, further recommendations and guidance from EU, development of risk analysis methodology in relation to double financing, and awareness raising.

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<sup>1</sup> BE, BG, CZ, DK, DE, EE, IE, EL, ES, IT, CY, LV, LT, LU, HU, MT, PL, RO, SI, FI, UK

<sup>2</sup> FR, NL, AT, PT, SK, SE

<sup>3</sup> BE, BG, CZ, DK, DE, EE, EL, ES, IT, LV, LU, NL, PT, RO, SI, FI, SE, UK

<sup>4</sup> BE, BG, DK, DE, EE, EL, ES, FR, IT, CY, LT, LU, HU, FI, UK

<sup>5</sup> BE, BG, CZ, DK, DE, EE, IE, EL, FR, IT, LV, LT, LU, PT, RO, SI, SK, UK

<sup>6</sup> BE, DE, FR, LU, UK

<sup>7</sup> BE, BG, DK, DE, EE, EL, LV, LU, HU, MT, AT, PL, PT, SK, UK

<sup>8</sup> BE, BG, CZ, DE, EE, IE, EL, IT, LV, LT, LU, MT, NL, AT, PL, PT, RO, SK, FI, UK

<sup>9</sup> BE, BG, CZ, DE, EE, IE, EL, ES, FR, IT, LV, LT, LU, HU, MT, NL, AT, PL, PT, SE

<sup>10</sup> DK, CY, RO, SI, SK, FI, UK

### 1.3. Information exchange

With regard to information exchange, all Member States reported about applying certain methods to prevent and reduce the risk of double financing of projects, such as: agreements between national authorities on cooperation and exchange of information, inter-service selection or supervisory committees, verifications of data by using databases and codes, cross-checks of accounting documents, stamping of invoices, and declarations provided by potential beneficiaries.

In order to identify possible attempts of double financing already at the stage of the application and authorisation of projects, Member States perform ex-ante risk analysis and checks<sup>11</sup>, ex-ante consultations and exchange of information through the members of selection committees<sup>12</sup>, make verifications using the available databases<sup>13</sup>, and require declarations from the candidate beneficiaries<sup>14</sup> that there is no double financing taking place with regard to the announced projects.

All Member States reported that they had electronic database(s) holding all or parts of the information regarding the projects co-financed by the EU. In all Member States except in Germany the database(s) can be used at the national level. In some Member States<sup>15</sup> they can also be used at the regional level and in some<sup>16</sup> even at the local level. The authorities authorised to use these database(s) are typically involved in the administration of EU funds in the Member States: the managing authorities, certifying bodies, intermediate bodies, audit and control authorities, and other authorities such as the police and the prosecution service. Some information is also available to the public.

The databases are holding information about the content of the projects (management documents, project assessments, operations, progress charts), their financial aspects (payments, expenditure forecasts, irregularities, reports about checks and inspections), and information about beneficiaries involved in the projects co-financed by EU funds.

Most Member States<sup>17</sup> have developed at a national level other electronic tools, such as analytical applications and messaging systems, which can be combined with external data resources (e.g. public internet sites, public databases) in order to collect and analyse data about EU co-financed projects in the area of cohesion policy.

Member States reported that in order to prevent and reduce the risk of double financing the information flow between different competent national authorities involved in the publication, awarding and the implementation of the project contracts is organised through regular exchange of information between authorities concerned, also using databases and monitoring groups.

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<sup>11</sup> CZ, DK, DE, EE, ES, LT, LU, HU, PL, PT, UK

<sup>12</sup> BE, DE, LV, LU, MT, NL, AT, FI, SE, UK

<sup>13</sup> BE, BG, DE, EL, ES, FR, IT, SI

<sup>14</sup> BG, IE, EL, ES, CY, MT, PL, PT, RO, FI

<sup>15</sup> BE, DK, DE, ES, FR, IT, HU, NL, UK

<sup>16</sup> BE, CZ, EE, ES, FR, HU, PL, UK

<sup>17</sup> BE, BG, EE, IE, ES, FR, IT, LT, LU, MT, AT, PL, PT, RO, SI, SK, SE

The information flows between respective national authorities of Member States<sup>18</sup> and the European Commission through various working groups and information systems. Information comes in the form of reports or response to requests.

#### 1.4. Public procurement and transparency

With regard to the use of the Central Exclusion Database (CED) under article 95 of the Financial Regulation, one third of the Member States<sup>19</sup> reported that in 2010 they were not using it. Some Member States<sup>20</sup> are still setting CED up. In Latvia it is set up, but was not used. In Romania it was only partially used by some of the national authorities. Five Member States<sup>21</sup> are using it, six Member States<sup>22</sup> did not use the CED, however they use other kinds of national exclusion databases.

In order to collect the information at the national level about exclusion situations before sending it to the Commission, the majority of the Member States<sup>23</sup> does not use any specific mechanism. Other Member States<sup>24</sup> do this through different inter-institutional committees, monitoring groups, and liaison points, such as AFCOS (Anti-Fraud Co-ordination Service), using template reports, copies of authorities' decisions, electronic registers, etc.

The Member States<sup>25</sup> reported that a beneficiary's failure to pay social contributions or taxes<sup>26</sup> was the most common ground for exclusion from participation in procurement procedures.

The next most common grounds for exclusion reported by Member States<sup>27</sup> are the beneficiary's bankruptcy or being wound up, being administered by the court, entering into an arrangement with creditors, suspending business activities<sup>28</sup>, and being guilty of serious misrepresentation in supplying the information required or not supplying such information<sup>29</sup>.

The beneficiary's conviction by final judgement for participation in a criminal organisation, corruption, fraud, money laundering<sup>30</sup>, and being guilty of grave professional misconduct<sup>31</sup> were reported by Member States<sup>32</sup> as the third most common grounds for exclusion.

A beneficiary being subject of proceedings for a declaration of bankruptcy, for an order for compulsory winding up or administration by the court or of an arrangement with creditors<sup>33</sup>,

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<sup>18</sup> BE, BG, CZ, DK, DE, IE, IT, LV, LT, LU, HU, MT, NL, PL, PT, RO, SI, FI, SE

<sup>19</sup> BE, DE, EE, EL, IT, CY, LU, NL, FI, UK

<sup>20</sup> FR, LT, SK, PT

<sup>21</sup> BG, CZ, MT, AT, PL

<sup>22</sup> DK, IE, ES, HU, SI, SE

<sup>23</sup> BE, DE, EE, EL, ES, FR, IT, CY, LU, NL, RO, SI, SK, FI, SE, UK

<sup>24</sup> BG, CZ, DK, IE, LV, LT, HU, MT, AT, PL

<sup>25</sup> BE, CZ, EE, ES, FR, IT, CY, LT, RO, SK

<sup>26</sup> Article 45(2) e and f, Directive 2004/18/EC of the European Parliament and of the Council of 31 March 2004 on the coordination of procedures for the award of public works contracts, public supply contracts and public service contracts

<sup>27</sup> BE, BG, CZ, EE, ES, EL, IT, CY, LT, SI, SK, UK

<sup>28</sup> Article 45(2) a, Directive 2004/18/EC of 31 March 2004

<sup>29</sup> Article 45(2) g, Directive 2004/18/EC of 31 March 2004

<sup>30</sup> Article 45(1), Directive 2004/18/EC of 31 March 2004

<sup>31</sup> Article 45(2) d, Directive 2004/18/EC of 31 March 2004

<sup>32</sup> BE, CZ, EL, CY, LT, SI, UK

<sup>33</sup> Article 45(2) b, Directive 2004/18/EC of 31 March 2004

and being convicted by a judgment which has the force of *res judicata*<sup>34</sup> was reported by Member States<sup>35</sup> as the last most common grounds for exclusion.

### **1.5. Criminal proceedings**

Only Italy reported on initiated criminal proceedings started in 2010 and concerning the double financing of projects involving EU funds.

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<sup>34</sup> Article 45(2) c, Directive 2004/18/EC of 31 March 2006  
<sup>35</sup> CZ, EE, IT, CY, LT, UK

## 2. KEY DEVELOPMENTS CONCERNING THE IMPLEMENTATION OF ARTICLE 325 OF THE TREATY ON THE FUNCTIONING OF THE EUROPEAN UNION (TFEU)

**Maximum three** most important legislative or administrative measures taken in the course of 2010 for the protection of the EU's financial interests and the fight against fraud. These should be measures adopted at Member State's own initiative and not measures which simply transpose EU legislation.

In particular, Member States are asked to indicate:

- Type of measure (law, regulation, etc.) and references (number, date of adoption and/or publication, name of programme, etc.)
- Its scope (horizontal, specific field)
- Why it was needed
- Improvements made to the existing system.

### BE ABREVIATIONS:

LPIS: Land Parcel Identification System  
CACS: Community Administration and Control System  
CAP: Common Agricultural Policy  
WR: Walloon Region  
FL: Flanders  
WPS: Wallon Public Service  
BCR: Brussels Capital Region

Flemish Agency for Agriculture and Fisheries (ALV): improvements - CAP (Common Agricultural Policy) – area-related aid measures (Pillars 1 and 2 of the CAP) - control approach under the Community Administrative and Control System and LPIS (Land Parcel Identification System). The Large-Scale Reference Database (GRB) is a basic register for geographic elements with a mean accuracy level of 20cm, created by the Flemish Agency for Geographic Information (Agentschap voor Geografische Informatie Vlaanderen -AGIV). Five of the GRB geographic elements – buildings– outbuildings – roads – industrial premises and railway tracks – are precisely digitalised areas not eligible for subsidies. These areas can never be taken into account for the payment of European agricultural subsidies. The Agency for Agriculture and Fisheries (ALV) therefore makes use of these GRB elements in relation to agricultural parcels. For instance, overlapping areas between agricultural areas (ALV) and GRB elements not eligible for subsidies are removed. This means that GRB areas that are not eligible for subsidies are taken out of the agricultural parcels, resulting in a reduction of the reference areas in the agricultural parcel concerned. This eventually results in the reassessment and recovery of any excess per-hectare aid paid. The GRB covered approximately 50% of Flemish territory in 2010 and will cover all of Flanders in 2015. The ALV will continue to make use of the GRB in order to guarantee the quality of the LPIS. Federal public service – management budget and control: the Federal Authorities' Audit Committee (ACFO) was set up in 2010 by the Royal Decree of 21 February 2010 implementing the Royal Decree of 17 August 2007 on the establishment of the ACFO. The setting-up



of the ACFO was the first major step towards the establishment of an effective authority. The ACFO guarantees the independence of internal audit activities and ensures their quality and efficiency. The law of 18 January 2010 amending the law of 11 January 1993 on the prevention of the use of the financial system for money-laundering and the financing of terrorism, and the Companies' Code (Moniteur Belge of 26 January 2010), is a very important legislative measure in terms of consolidating measures to prevent the risk of fraud involving the financial interests of the European Union and its Member States. This law achieves two objectives: it incorporates into Belgian law the third directive on money-laundering, Directive 2005/60/EC, together with the implementing directive, Commission Directive 2006/70/EC of 1 August 2006, and it brings the system into line with the recommendations by the Financial Action Task Force (FATF) with a view to enhancing the effectiveness of the Belgian mechanism to combat money-laundering and the financing of terrorism.

FPS Finance: The Royal Decree of 10 January 2010 amending Royal Decree No 1 of 29 December 1992 on measures aimed at ensuring the payment of value added tax (Moniteur belge of 18 January 2010, 1st edition).

This Royal Decree inserted an Article 20b in Royal Decree No 1 in order to introduce the reverse charge rule for transfers of greenhouse gas emission quotas.

Given that this type of fraud was a real threat for the Belgian Treasury in terms of tax losses, the Decree was adopted before the publication of Directive 2010/23/EU in the Official Journal, but was in line with the final proposal for this Council Directive.

- BG**
1. Act Amending and Supplementing the Public Procurement Act (State Gazette No 52 of 9 July 2010). This act has broadened the scope of the joint ex-ante control by the Managing Authorities of the Operational Programmes (MAs of OPs) and the Public Procurement Agency (AOP) over the procurement procedures for contracts financed fully or partially by the EU. Pursuant to the amendment, all procedures for EU-funded supply and service contracts of an amount equal to or exceeding BGN 1 000 000 are subject to control. The amendment also introduces the possibility for tenderers or candidates to supplement their tenders with documents so that the selection criteria established by the contracting authority could be satisfied. This change should result in fewer cases of exclusion of candidates or tenderers on formal grounds only. Thus, it will contribute to the intended purpose of the law: to prevent manipulation of public contracts.
  2. Decree of the Council of Ministers (PMS) No 134 of 5 July 2010 on the adoption of a methodology to determine the financial corrections applied to the expenditure related to the implementation of the OPs that are co-financed by the EU structural instruments, the European Agricultural Fund for Rural Development (EAFRD) and the European Fisheries Fund (EFF) (State Gazette No 53 of 13 July 2010). This methodology concerns established irregularities in the execution of grant award contracts arising from breaches of the provisions of the Public Procurement Act (ZOP), the Regulation on Low-value Public Procurement (NVMOP) and PMS No 55/2007. The decree aims to improve project management, reduce the number of irregularities and recover the amounts that have been disbursed unlawfully. It introduces criteria for consistency in the determination of breach types and the corresponding financial corrections to be imposed by the competent control

authorities.

3. Decree of the Council of Ministers (PMS) No 285 of 30 November 2009 on the adoption of a regulation determining the procedures for handling irregularities involving funds and programmes co-financed by the EU (State Gazette No 97 of 8 December 2009, amended in State Gazette No 5 of 19 January 2010, amended in State Gazette No 90 of 16 November 2010). The Regulation lays down the procedures for: recording and handling reports of irregularities involving funds and programmes co-financed by the EU; recording, handling and drawing up reports on established irregularities involving funds and programmes co-financed by the EU; and monitoring and control of the implementation of the above procedures.

4. Interface for data exchange between the Unified Information System for Management and Monitoring (ISUN), the Integrated Administration and Control System (ISAK) and Axter Popeye. The purpose: centralised storage of data on registered candidates, project proposals and concluded grant award contracts under the OPs co-financed by the EU Structural Funds and Cohesion Fund, the Rural Development Programme co-financed by the EAFRD, and the OP for Development of the Fisheries Sector co-financed by the EFF.

**CZ** Measures were adopted in the form of a further amendment to Act No 137/2006 on public procurement (hereinafter 'PPA' [Public Procurement Act]):

a) by means of Act No 423/2010 – measures in respect of obligations relating to the establishment of the candidate's or tenderer's personal situation (transposition pursuant to Article 45 of Directive 2004/18/EC),

b) by means of Act No 179/2010 - measures relating to the establishment of economic and financial standing and technical and/or professional ability, measures relating to the tightening up of the conditions under which a contracting authority is entitled to restrict the number of candidates by means of a lottery, measures relating to the requirement for a notary to be present when lots are drawn, measures relating to the persons responsible for selecting the most suitable bid and concluding a contract (amendment to Section 18(2) of the PPA), a measure pursuant to which a contracting authority is expressly required to draw up a report on the assessment of qualifications (so that any use of a non-transparent procedure in the assessment of qualifications can be penalised more effectively). Introduction of a de minimis register (Act No 215/2004 regulating certain relationships in the field of public aid and further amending the Act on support for research and development).

**DK** Amendment to Section 46(1)(6) of the VAT Act (Act No 1134 of 4/12/2009) establishing a national reverse charge procedure for VAT on trade in CO2 emission allowances and carbon credits. The amendment entered into force on 9/4/2010 following adoption of Council Directive 2010/23/EU. The purpose of the Act is to prevent VAT carousel fraud on trade in CO2 emission allowances and carbon credits.

**DE** /

**EE** On 8 August 2010 the amendments to Regulation 278 "Conditions and rules for recovering and repaying aid and for providing information on infringements during the granting and use of aid" entered into force  
<https://www.riigiteataja.ee/akt/13362963> - recovery requests linked to public procurement infringements comply with European Commission guidelines. On 16

January 2011 the amendments to the Public Procurement Act - improving the quality of procurement - entered into force  
<https://www.riigiteataja.ee/akt/106012011020>.

**IE** Revenue Commissioners Type of measure: Law - Section 156 of the Finance Act, 2010 (3 April 2010). Scope: Collection of customs debts. Why it was needed: Tax-clearance Certificates are issued to tax payers where there are no tax debts outstanding against them. Hitherto, the definition of "tax" in the relevant legal provision did not include customs debts. The new provision has corrected the anomaly and now the existence of a customs debt will prevent the issue of a tax-clearance certificate. Improvements made to the existing system: Provision of an additional resource to assist the collection of customs debts.

Department of Agriculture, Fisheries and Food (D/AFF) Type of measure: D/AFF Fraud Policy statement, (January 2010). Scope: Information and guidelines for staff. Why it was needed: Updating of fraud reporting procedures, investigation procedures and D/AFF policy regarding protection for staff reporting fraud. Improvements made to the existing system: This was an updating of previous fraud guidelines published by the D/AFF in 1999. It is the aim of D/AFF to meet best corporate governance practice. Improvements to earlier guidelines relate to enhanced reporting and investigation procedures and policy on protection for staff reporting fraud.

Department of Finance Type of measure: No major developments in 2010, however, the National Coordination Committee of the Funds remains in place. Scope: The Secretary General of each Government Department involved in the implementation of EU Structural Funds co-funded projects/operations 2007-2013 must sign a declaration annually to confirm that his/her Department and all bodies/agencies under its aegis involved in EU Structural Funds co-financed activities are bound by the Financial Management and Control Procedures for the EU Structural Funds Programmes (Further Details in Part 2.3.2). Why it was needed: To address cooperation and demarcation issues between ERDF/ESF/EFF and EAFRD. implementation issues that may warrant demarcation in the operational programmes and any plans for new programmes to ensure that the Funds are not overlapping. The committee presents an annual report to the National Strategic Reference Framework (NSRF) Monitoring Committee Meeting. Improvements made to the existing system: There have been no significant issues of duplication or demarcation reported.

**EL** Ministry of Justice: Act 3849/2010 on wealth declarations and the investigation of the financial status of members of parliament, public officials and employees, mass media owners and other categories of persons was adopted on 18 May 2010. The purpose of the Act is to introduce provisions for criminalisation of any behaviour aimed at the unjust enrichment of those occupying key government positions and their entourage, to enable illegal benefits to be better detected and those involved to be stripped of such benefits and prosecuted.

Financial Police (SDOE): Issuing of Joint Decision 11130/2730/04.11.2010 of the Ministers for Finance and Justice, Transparency and Human Rights (Greek Government Gazette II 1818) laying down the procedures for imposing administrative sanctions on legal persons for corruption offenses.

Financial Control Committee (EDEL): In its capacity as Audit Authority for the Operational Programmes (OP) of Objectives 1, 2 and 3 of the NSRF, and of the 2007-2013 Fisheries OP, EDEL has updated its Audit Manual (426th meeting of 27.12.2010) and sent it to the European Commission. The Manual makes systematic reference to issues concerning the investigation of cases of suspected fraud.

**ES** a) Organic Law 5/2010 of 22 June 2010 amends Organic Law 10/1995 of 23 November on the Criminal Code. As regards subsidy fraud, the amended law sets the same amount as in the case of tax fraud to determine that a criminal act has been committed and it takes the calendar year as the reference for establishing the quantity defrauded. It also stipulates that these must be subsidies obtained to promote the same eligible private activity, even if they come from different administrations or public bodies. In particular, Article 309 is amended to read as follows: "Anyone who wrongfully obtains funds amounting to more than €50 000 from the general budget of the European Union or from budgets administered by it by falsifying the conditions required for their award or concealing the conditions that would have prevented it, shall be punished by a prison sentence of one to five years and a fine of up to six times the said amount." The reform may also have an effect on the EU's financial interests, and as regards the functions of the Customs Department, on the avoidance of payment of Community resources. The key elements of the reform are as follows: Tougher penalties for the offence in the form of longer prison sentences. Express introduction of a scheme whereby the tax authorities assist judges and courts in enforcing fines and civil liability, including the amounts defrauded from the Communities' finances. Establishment of a system of criminal liability for legal persons.

b) Act 39/2010 of 22 December on the General State Budget amends the General Subsidies Act. Under this horizontal reform, the cases in which a grant or public aid cannot be obtained are further amplified to the extent that certain administrative penalties would be imposed on the persons concerned, greater emphasis is placed on the idea that the only eligible expenditure is that clearly linked to the subsidised activity and lastly, major improvements are made to the procedures followed by the Public Accounts and Internal Financial Control Department of the State (IGAE) for the financial checking of subsidies.

c) Integrated Plan for the Prevention and Correction of Tax, Employment, and Social Security Fraud, approved by the Government on 5 March 2010. The aim of this horizontal instrument is to drive forward the fight against all forms of fraud by ensuring coordinated action by the three administrative bodies responsible for combating fraud and safeguarding the integrity of public revenue, namely the State Tax Administration Agency, the Social Security General Treasury, and the Labour and Social Security Inspectorate.

**FR** Articles 67A to 67D were incorporated into the French Customs Code by the Finance Amendment Act for 2009 (Law No 2009-1674 of 30 December 2009). They concern the right to be heard before a decision is made. According to these articles, before a customs debt is notified, the person concerned must be handed or sent a document in which the administration indicates the proposed decision, the grounds therefor and the reference of the documents and information on which the decision will be based. The person concerned then has a period of 30 days in which to make any comments. This procedure can also be conducted orally.

Decree No 2010-110 of 29 January 2010 on the system of penalties of the POSEI-France programme, Official Journal of the French Republic of 31 January 2010.

**IT** Law No 136 of 13 August 2010 (Wide-ranging anti-mafia plan and delegation of powers to the Government regarding anti-mafia legislation) amended by Decree Law No 187 of 12 November 2010, implemented by Law No 217 of 17 December 2010. The legislation, followed by appropriate resolutions by the Supervisory Authority for Public Works, Services and Supplies Contracts (No 8 of 18.11.2010 and No 10 of 22.12.2010), was adopted in order to ensure the traceability of financial flows and thereby prevent criminal infiltration. Contractors and subcontractors from the business sector and recipients of public funding, including European, of any type, involved in public works, supplies and services must use one or more bank or postal current accounts, opened with dedicated banks or the Poste Italiane Spa (Italian Post Office). All financial movements concerning public works, supplies and services must be conducted solely by bank or postal transfer, or by other means of payment that allow the full traceability of transactions.

For Agricultural Policy, Law No 96 of 4 June 2010 introduced substantial changes to Law No 898 of 23 December 1986 which provides for a system of penalties for unlawful payments of Community assistance in the agriculture sector. Grounds for this measure: to make the system of administrative penalties fairer by matching the penalty to the seriousness of the offence committed; to adjust the threshold for the criminal implications of the offence to a value (€5 000) deemed to be significant. This has improved the system of penalties by making them more graduated and fairer.

The Ministry of Education, Universities and Research issued Circular No 12697 of 27.10.2010 on checks and controls as regards: Programming of the European Structural Funds 2007-2013 – National Operational Programme "Skills for development" – ESF – 2007 IT 05 1 OP 007; National Operational Programme "Learning Environments" – ERDF – 2007 IT 16 1 OP 004.

1) Checks on the activities performed by educational institutions with co-financing from the European Structural Fund: recurrent errors and corrective measures or improvements.

2) Information and publicity requirements.

3) T.A. HelpDesk Service, new references and telephone numbers.

The Region of Lombardy in respect of: ROP ESF 2007/2013 issued Decree No 6500/2010 concerning the approval of the Reporting Manual which introduces checks against the risk of double financing;

ROP ERDF 2007/2010 issued Decree No 2240/2010 (amending Decree No 3078/2009) on the setting-up of the Group of on-the-spot Inspectors and approval of the Guidelines on Expenditure Accounts. These documents contain useful checks for preventing the risk of double financing.

**CY** Cyprus has not adopted any important measures for 2010.

**LV** Measures directed at the recovery of undue expenditure:

Within the context of EU funding programmes, Cabinet Regulation No 740 was adopted on 10 August 2010 on the procedures for reporting irregularities in the

implementation of EU Structural Fund and Cohesion Fund resources, taking decisions on the use of allocated funding, and recovering undue expenditure, which lays down a new procedure for reporting irregularities, specifies the procedure for recovering undue expenditure, and provides for regular quarterly meetings between bodies involved in the management of EU Funds concerning cases of irregularities with a view to preventively avoiding the application of various sanctions and simplifying and speeding up decision-making and information exchange.

To harmonise the practices of bodies involved in the administration of EU Funds in respect of processing irregularities, recovering undue expenditure and applying proportionate financial corrections, the Managing Authority for EU Funds developed 'Guidelines for reporting irregularities in the implementation of EU funds and the recovery of undue expenditure in the 2007-13 programming period' of 15 July 2010 (updated on 30 November 2010), and 'Guidelines for applying financial corrections to projects financed from EU Funds' of 3 June 2010.

In 2010, amendments were made to the description of the third objective ('European territorial cooperation') of the EU Structural Funds management and control system for the Latvian-Lithuanian cross-border cooperation programme. This involved defining 'Procedures for the reporting of irregularities noted in the implementation of the programme and taking decisions on the recovery of undue expenditure', approved by the programme's Joint Management and Supervisory Committee on 4 December 2009. The updated description of the management and control system was submitted on 2 July 2010 to the programme's audit authority for inclusion in the annual audit report, which was submitted to the Commission on 28 December 2010 through the SFC2007 system.

Measures directed at the improvement of procurement procedures:

In 2010, amendments to Cabinet Regulation No 65 of 5 February 2008 on procurement procedure and its application to projects financed by a contractor were drawn up and are now under consideration by the Cabinet. These amendments provide a new definition of related parties, expanding the concept of a conflict of interests. The prohibition on concluding procurement agreements between related parties provided for in these amendments resolves the previously existing problem, where the prohibition on concluding such agreements in situations involving a conflict of interests did not apply to natural persons, associations, or foundations. The amendments contain provisions for the exclusion of suppliers which comply with the provisions included in the Law on Public Procurements, excluding suppliers who may be involved in the underground economy.

Training: In 2010, the Corruption Prevention and Combating Bureau provided training for 3 452 state officials on ethics and the prevention of conflicts of interest. Several seminars were organised for officials of the Rural Support Service and the State Employment Agency involved in taking decisions on the allocation of resources from EU Funds.

**LT** An amendment to Resolution No 590 of the Government of the Republic of Lithuania of 30 May 2005 on the approval of the Rules for the repayment into the State budget of the Republic of Lithuania of financial support paid out and/or used in violation of the law was approved by Resolution No 293 of the Government of the Republic of Lithuania of 17 March 2010 (Valstybės žinios (Official Gazette) 2005, No 69-2469; 2010, No 33-1570) (hereinafter referred to as the Amendment to

Resolution No 590), which amended the Rules for the repayment into the State budget of the Republic of Lithuania of financial support paid out and/or used in violation of the law (hereinafter referred to as the Repayment Rules). This amendment to the Rules:

1. Established a general procedure for the repayment into the budget of support provided under all EU and other international support programmes administered in Lithuania which was paid out and/or used in violation of the law;
2. Made improvements to the previously applicable procedure for recovering funds, taking account of Lithuania's economic situation and its experience of implementing EU and other international support programmes by:
  - 2.1. Extending the period of time for repayment of funds (from 30 calendar days to 60 calendar days);
  - 2.2. Simplifying the decision-making procedure as regards funds recovery (it has become possible to adopt decisions on funds recovery by using the functionalities introduced into the information systems, thus shortening the decision-making period and simplifying the administrative process);
  - 2.3. Making it possible, at the debtor's request, to return repayable funds in instalments with payment of interest;
  - 2.4. Establishing clearer responsibility for the performance of functions relating to the recovery of funds.

**LU** Not applicable

- HU**
1. Pursuant to Government Decree No 210/2010 of 30 June 2010 on the Directorate-General for the Audit of European Grants, EUTAF was established by dividing the Government Control Office (KEHI). EUTAF's primary mission is to act as control authority as regards grants from the European Regional Development Fund, the European Social Fund and the Cohesion Fund and to perform control tasks established by the Government in respect of other EU and international support. The primary objective of the organisational change was to enable a single body to concentrate on the tasks of auditing EU projects and combating fraud, providing it with the experts and technical equipment to do so. Moreover, KEHI can continue to check the use of international grants.
  2. To achieve more effective and economical central budget revenue estimates and to protect the interests of the state budget, Act No 122/2010 on the National Tax and Customs Office (NAV) integrated the Tax and Financial Control Office and the Customs and Finance Guard from 1 January 2011. The new organisation will be more effective than its predecessor in administering customs revenue due to the EU and in collecting the revenue necessary for the VAT-based contribution, thus indirectly contributing to securing the GNI-based resources. From 2011, the ex-post checks (Special Service) provided for by Article 11 of Council Regulation (EC) No 485/2008 on scrutiny by Member States of transactions forming part of the system of financing by the European Agricultural Guarantee Fund fall under the jurisdiction of NAV as the customs authority. The activity of the OLAF Coordination Office, whose tasks remain unchanged, comes under the direction of NAV's deputy head for external relations.

3. Act No 153/2010 amending the acts establishing the 2011 budget of the Republic of Hungary supplements Act No 38/1992 on the state budget, which details and supplements the concept of EU resources, extending it to also include, besides resources from the EU budget, resources from the budget of non-EU members of the European Economic Area or from the 'Swiss Contribution' programme. The amendment clarifies and ensures the accountability of beneficiaries as regards the appropriate use of non-social Union grants. It provides for stricter penalties for infringements of the rules on financing, including EU financing, defines the general rules on exclusion from the grant scheme, and establishes the central database of beneficiaries excluded from the grant scheme.

**MT** 1. The VAT Dep. reviewed the procedure of issuing new fiscal receipt books. In case of a newly registered person, as a general policy, now the VAT Dep. will only issue 2 receipt books and subsequently 1 new book will be supplied only where the old book is returned. In case of existing registered persons only 1 additional receipt book will be supplied against the return of an old receipt book. In cases where an operator requires a number of books he should specifically write to the Dep. requesting the number of books required and the reasons thereof. The Dep. would consider such request. The scope is to prevent abuses.

2. A new initiative by the Customs Department was a thorough revision of the penalties for infringements of Customs legislation so as to ensure that they are both proportionate and sufficiently dissuasive and thus provide the maximum degree of protection to revenues (Chap. 37 of the Laws of Malta).

3 AFCOS organised an anti-fraud and corruption train the trainers course for public officials; the aim being for the public admin. to have a cadre of trainers who will deliver such training to their colleagues.

**NL** There were no new developments in this area in the Netherlands In 2010.

**AT** No new legal provision in the ERDF field.

**PL** 1. Annex No. 1 of 29 June 2010 to the Cooperation Agreement concluded on 7 July 2009 between the Minister of Regional Development, Minister of Agriculture and Rural Development and the Agency for Restructuring and Modernisation of Agriculture. The above Annex regulates the issue of mutual granting of access to databases concerning beneficiaries of NSRF Operational Programmes and beneficiaries whose projects are co-financed from the European Fisheries Fund. Access to databases allows the scope of cross-checks conducted to be expanded, for initially the Agreement ... regulated only the exchange of data on beneficiaries of the NSRF OP and the 2007–2013 Rural Development Programme.

2. Control principles under the 2007–2013 Human Capital Operational Programme of 17 November 2010 (effective date: 1 January 2011) – measure applied for the purpose of checks on beneficiaries co-financed from the European Social Fund: key changes in the document set out the rules governing checks on eligibility of expenditure related to project staff which followed, among others, from recommendations of the European Commission and the audit authority.

3. A draft law amending the Criminal Code, the Code of Criminal Procedure, the Fiscal Criminal Code, and the Code of Misdemeanours was prepared, which contains i.a. new regulations on the obligation to indicate in the bill of indictment



and in the sentence that the act was committed to the detriment of the financial interests of the EU.

**PT** 1. As regards measures to combat corruption and related offences, including fraud, a set of laws has been approved by the Portuguese Parliament. In particular, Act No 36/2010 of 2 September 2010 amended the Legal Framework of Credit Institutions and Financial Companies (RGICSF, established by Decree-Law No 298/92 of 31 December 1992) and clarified the arrangements for access by judicial authorities in the context of criminal proceedings to banking acts and information covered by the confidentiality requirement. It also set up, in the Bank of Portugal, a Central Database of all bank accounts existing in the bank system, which can be accessed only by the judicial authorities in the context of criminal proceedings. Judicial authorities can obtain from the database details of accounts and their holders, the persons authorised to use them - including prosecutors - and the account opening/closing dates.

2. The DGAIEC (Customs service) has, since 1 January 2010, linked the national risk analysis and assessment system with the declaratory system for summary declarations for temporary storage (SDS – Automatic Control System for Means of Transport and Goods), which enables a prior risk analysis to be carried out automatically, at an early stage and in the same way throughout the whole country. Consignments that present the greatest potential risk are selected for checks.

3. On 11 November 2010 the IFAP, IP, in conjunction with the managing authorities of PRODER, PRODERAM and PRORURAL, approved External Procedures Rule No 12, which provides a framework for the procedures relating to the application in EAFRD of reductions and exclusions to payment claims under the conditions established in Article 31 of Regulation 1975/2006. The Rule establishes the conditions for the application of reductions and exclusions in cases where there is a discrepancy between the amount given in the payment claim submitted by the beneficiary, and the amount considered payable after eligibility has been examined by the competent body. In addition to the special rules laid down in Community law to safeguard financial interests, the relevant rules and penalties provided for by national law are applicable. In this respect, the current Rule establishes the procedures to be followed in situations where a beneficiary intentionally submitted a false declaration, providing for stiffer penalties for offences committed intentionally or as a result of gross negligence.

**RO** 1. Government Emergency Order No 54 of 23 June 2010 on certain measures aimed at combating tax evasion, establishing the register of intra-Community operators which includes all taxable persons and non-taxable legal persons engaged in intra-Community operations. This has reduced the number of business operators on which the National Tax Administration Agency will focus for purposes of monitoring intra-Community operations and combating tax evasion.

2. Order No 136 of the Competition Council of 17 March 2010 amending the rules governing the organisation and functioning of the Competition Council, which has created the Directorate for Tender Procedures and Complaints, explicitly empowered to investigate agreements concluded between tenderers relating to coordinated participation with rigged bids in tender procedures or any other type of tender selection.

3. Plenary Decision No 130 of the Court of Auditors of 4 November 2010

regulating, among other things, the organisation and procedure of external public audits carried out by the Audit Authority in relation to non-refundable Community funds and the corresponding national co-financing. The Audit Authority can apply financial adjustments or administrative measures to eliminate irregularities and recover unjustified expenditure. It has the right to access data, documents and information, and enter the premises of authorities involved in managing European funds.

**SI** Decree on the implementation of procedures for the use of the European cohesion policy funds in the Republic of Slovenia in the programming period 2007-2013 (Official Gazette of the Republic of Slovenia (OGRS) Nos 17/09, 40/09, 3/10 and 31/10);

Instruments - public calls for tender, cofinancing agreement,

Instructions on management checks (on-the-spot and administrative controls);

Managing Authority instructions on eligible costs.

Public Sector Integrity Act (OGRS No 45/2010, 4.6.2010): all bodies concluding contracts in the public sector must insert an anti-corruption clause in the contract; all public-sector bodies taking part in public procurement procedures must report on their financial situation.

Amendment to the Public Procurement Act (OGRS No 19/10, 12.3.2010): provisions on the register of tenderers with negative references.

**SK** 1. Act No 57/2010 amending Act No 528/2008 on assistance and support from the European Community funds as amended by Act No 266/2009 and amending certain other Acts – these mainly laid down the details for project control by the managing authority, the procedures to be followed by the managing authority in the event of a breach of public procurement rules and procedures, and an agreement on repayment instalments when settling finances. The Act entered into force on 1 April 2010.

2. Act No 224/2010 amending Act No 300/2005, the Criminal Code, as subsequently amended, and amending certain other Acts. This legislation, effective from 1 September 2010, introduced 'indirect' criminal responsibility of legal persons. If a criminal act was committed in relation to an authorisation to manage, represent or control a legal person, that legal person may be subject to a safeguard measure confiscating a financial sum or confiscating all the assets of the legal person.

3. Act No 546/2010 amending Act No 40/1964, the Code of Civil Procedure, as subsequently amended, and amending certain other Acts. This Act established that so-called 'mandatory published contracts' are to take effect on the date following that of publication. The Act has been in force since 1 January 2011. The Act is intended to increase transparency in the use of public funds and funds from the EU budget.

**FI** 1. Act No 1207/2010 of 21.12.2010 on the Grey Economy Detection Unit. The Unit's task is to help combat the grey economy by producing and disseminating information about the grey economy and how to suppress it. The Unit operates within the tax administration and cooperates with the police and customs.

2. The JUTU Train Gate interface is the customs authorities' risk analysis tool which

can be used to carry out a preliminary screening of different declarations of goods being transported by train. On the basis of the risk analysis specific trains can be selected for closer video monitoring or customs checks.

**SE** In 2010 the authorities making up the SEFI Council (Council for the Protection of the EU's Financial Interests) reached agreement on a common reporting policy for suspected EU fraud which will be adopted in 2011. The aims of the policy are to provide certain guidelines on when a crime can be reported, ensure that suspected criminal acts in a given field are dealt with in the same way, and ensure that any report of a crime contains sufficient information for the case to be taken further.

In 2010, the Swedish Tax Agency introduced provisions on the use of certified cash registers for persons who sell goods or services for cash (SFS 2007:592). This provided the Swedish Tax Agency with a tax inspection tool which reduces the risk of tax errors in sectors using cash payments. In 2010 the Tax Agency conducted an exercise in which cash transactions were checked with special emphasis on information contained in the certified cash registers.

**UK** HMRC - Her Majesty's Customs & Revenue; DCLG - Dept for Communities & Local Government; W- Wales; S - Scotland; NI - Northern Ireland; and DWP - Dept for works & Pensions

HMRC: During 2010, the UK initiated a compliance programme for importations of certain agricultural products (rice and processed goods), with a view to ensuring that the correct commodity code was declared and the correct customs duty paid. In the case of rice, there were indications that traders who had previously declared their product as "milled" were now using a code which covers "husked" rice which attracts a lower rate of duty. Processed goods were selected because there were indications that a high percentage of traders were declaring low duty codes. Information has been given to the trade with a view to improving compliance levels, and indications are that importers are now declaring the correct commodity codes for rice. The situation is however being monitored.

W: The Welsh Assembly Government (WAG) appointed a Head of Counter Fraud in recognition of the increasing risk of fraud in relation to grants awarded by the WAG, including European funds as a significant step towards the efforts to prevent, identify and combat fraud. The Head of Counter Fraud has developed a Counter Fraud and Corruption Strategy which identifies the areas in which fraud prevention, awareness raising, collaboration, investigation and prosecution will grow and move forward. The Counter Fraud and Corruption Strategy was presented to and agreed by Welsh Assembly Government Corporate Governance Committee on the 19th October 2010. The timing of this has been designed to coincide with the introduction of the Bribery Act 2010 on the 1st of April 2011.

### 3. THE RISK OF DOUBLE FINANCING OF PROJECTS IN THE AREA OF COHESION POLICY

The term “double financing” would describe submitting the same item of expenditure (i.e. a specific cost) to different sources separately (either EU, national or regional) in order to obtain financial support from all of them. It is a fraudulent abuse of public money and clearly prohibited.

EU provisions on “double financing”<sup>36</sup> of projects concern only the EU budget. However, to the scope of this questionnaire, “double financing” occurs when a final beneficiary illegally receives in parallel or subsequently a subsidy for the same project or an item already funded or co-funded, either by the EU or by any other public or even private body.

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<sup>36</sup> The provision of the Structural Funds Regulations for 2007-2013 that prohibits co-financing by another Community instrument is Article 54(5) of Council Regulation No. 1083/2006. Article 54(5) provides that “*an expenditure co-financed by the Funds shall not receive assistance from another Community financial instrument*”.

The Financial Regulation (Council Regulation (EC, Euratom) No 1605/2002) states at Article 111 that “*in no circumstance shall the same costs be financed twice by the EU budget*”.

### 3.1. General legal framework applicable

Member State:	2.1.1. How is defined the notion of double financing in your national legislation/rules?
BE	<p>The coordinated laws on the State's accounts, Articles 55 to 58, and the law on general principles of 16 May 2003: all grants given by the State must be used for the purposes for which they were granted. Double financing is fraud which is a criminal offence: false declaration, false accounting, use of forged documents, swindling, see Criminal Code (196/197; 496) and the Royal Decree of 31/5/33 concerning the declarations to be made with respect to grants and allowances.</p> <p>At the same time, "double financing" can constitute an infringement of the Royal Decree of 31 May 1933 on the declarations to be made in relation to grants and allowances. (M.B., 1 June 1933).</p> <p>This principle is recalled and explained in the administrative guidelines given to departments, for example:</p> <p>Department of Agriculture and Fisheries: the project cannot be subsidized by another EU fund and the promoter must make a declaration on honour that no application will be made to another EU fund apart from the ERF.</p> <p>Article 62 of Regulation (EC) No 1580/2007 states:  "Article 62  Documents to be submitted  Operational programmes shall be accompanied by, in particular:  (a) evidence of the setting-up of an operational fund;  (b) a written undertaking from the producer organisation to comply with Regulation (EC) No 1182/2007 and this Regulation; and  (c) a written undertaking from the producer organisation that it has not and will not receive, directly or indirectly, any other Community or national funding in respect of actions qualifying for aid under this Regulation."</p> <p>These provisions were included in the National Strategy for sustainable operational programmes (Flanders). Also, for specific measures in which there is a higher risk of double financing, it is explicitly stated that double financing is not allowed. Compliance with the conditions set out in the Regulation and in the National Strategy is monitored by the competent monitoring services.</p> <p>ESF Agency: extract from the Guide on financial and accounting management 2007/2013 – Chapter 2: in the case of an expense charged to the measure, it is not possible to draw on several sources of public financing so that the expense is covered more than</p>

<b>Member State:</b>	<b>2.1.1. How is defined the notion of double financing in your national legislation/rules?</b>
	<p>100%, whether or not public revenue is allocated to a particular expense.</p> <p>ESF German-speaking Community: Guide entitled "ESF-Verwaltungshandbuch" v1.7, aimed at applicants and promoters of ESF projects in the German-speaking Community, Chapter 5.5.1.2: each expense which is presented to the authorities for financing cannot be subsidised a second time (exclusion of double financing).</p> <p>SPF Finance: the prohibition on double financing involving tax relief and another subsidy is not explicitly laid down in tax legislation but the Law of 22 May 2003 (MB of 3 July 2003) organising the budget and accounts of the Federal State, last amended by the Law of 29 December 2010, clearly states as follows:</p> <p>Article 121: All subsidies granted by the State or by a legal entity directly or indirectly subsidised by the State, including any repayable, interest-free advances, must be used for the purposes for which they are granted. Except where a legal or statutory provision makes provision to the contrary, all decisions granting a subsidy must state the nature, scope and arrangements for the use made of it and the evidence to be provided by the beneficiary. All beneficiaries of a grant must provide evidence of the use made of the sums received, except where this is waived by law.</p> <p>Article 122. Simply by accepting the grant, the beneficiary recognises that the State is entitled to have checks conducted on the spot concerning the use made of the funds granted. The organisation and coordination of the checks are governed by the King, at the proposal of the Minister responsible for the Budget.</p>
BG	<p>Under the Structural Funds and Cohesion Fund (SCFs):</p> <ol style="list-style-type: none"> <li>1. A beneficiary cannot receive more than one grant for the same activity.</li> <li>2. The costs financed under another project, programme or any other financial facility originating from the national budget, the Community budget or another donor programme, are not eligible for financing.</li> </ol> <p>Under the Rural Development Programme and the OP for Development of the Fisheries Sector: Where an investment has received a grant from the national budget and/or other Community programmes, no financing will be awarded.</p>

Member State:	2.1.1. How is defined the notion of double financing in your national legislation/rules?
CZ	The prohibition of double financing result from manuals and handbooks. This prohibition is also explicitly involved in each legal act about granting of supports. The support in framework of operating programs is granting in the unity in rules of public support, in case of granting of support according Regulation (EC) No 800/2008 – granting acc. of rules from this Regulation, in case of support de minimis - the de minimis register - it may be checked whether or not the operating projects have other de minimis support. The statutory declaration of individual applicants – subjects of administrative and on-the-spot checks. In case of false information in statutory declaration - fraud, in case of infringement of a legal act or provision of aid-failure to observe conditions-infringement of budgetary discipline. Audit of the system and operations - fulfilment of funding conditions of dotation with a view to suspicion of irregularity or fraud. Infringement of budgetary discipline accordingly Act No 218/2000 Coll. and No 250/2000 Coll.- recovery of amounts which should not have been made available.
DK	The provisions of Article 54(5) of Council Regulation (EC) No 1083/2006 are addressed in Order No 207 of 8/3/2010 on regions' cooperation with authorities and organisations in neighbouring countries. On application, the project must contain funding information, see Section 6. Project accounts are settled in accordance with Section 8(3). The Danish Enterprise and Construction Authority's 2007 - 2013 Guidelines to Projects Financed by the Structural Funds describe in greater detail the way in which double financing is handled.
DE	A project may only be funded from an EU programme. For example, the general funding principles under the federal OP stipulate: "a measure funded in accordance with the federal OP may not at the same time be funded by the ESF programme of a Land or by other EU resources. Expenditure is not regarded as eligible if the project in question is already wholly or partly financed by other resources." Similar provisions apply to the other EU funds.
EE	Sections 209-213 of the Penal Code (fraud); Section 14(1) of the 2007-2013 Structural Assistance Act (requirements for applicants)
IE	<ol style="list-style-type: none"> <li>1. Double financing rules are set out in the Department of Finance Circular 12/2008.</li> <li>2. Ireland indicates in its National Strategic Reference Framework the mechanisms for ensuring coordination between ERDF, ESF, EAFRD and EFF and other financial instruments and these ensure appropriate demarcation and that there is no duplication of interventions among the different funds.</li> <li>3. A Committee on Coordination of EU Funds was established to address cooperation and demarcation issues between funds.</li> </ol>
EL	Structural - Cohesion: Act 3614/07 provisions integrate the Community definitions and requirements for all the authorities involved.

<b>Member State:</b>	<b>2.1.1. How is defined the notion of double financing in your national legislation/rules?</b>
ES	Article 19 of the General Subsidies Act defines the notion in the following way: “3. The amount of the subsidies may in no case be such that, on its own or together with other grants, aid, revenue or resource, it exceeds the cost of the subsidised activity.. 4. /.../ if other forms of financing are obtained that are not included in the cases provided for in the regulations, this may result in a change in the grant decision, /.../.”
FR	As the principle is sufficiently clear to be directly applied, it has not been transposed into national law.
IT	Article 2(4) of DPR No 196 of 3 October 2008 (Regulation implementing Regulation (EC) No 1083/2006 laying down general provisions on the ERDF, the ESF and the Cohesion Fund ) states that: "Expenditure related to an asset for which the beneficiary has already received, for the same expenditure, a national or Community financial support measure is not allowed".
CY	Double financing is expressly defined in our national legislation. Financing of the same expenses from two different sources is considered double financing.
LV	The definition of double financing given in EU regulations was used as the basis. In addition, Cabinet Regulation No 419 of 26 June 2007 specifies that potential recipients of support from EU Funds are obliged to submit an attestation that the project is not and has not been financed or co-financed from other EU sources or through central government or local authority budgets, and that the activities planned under the project do not overlap with other activities funded within the framework of EU Funds or other financial instruments.
LT	Expenditure which was previously financed/paid from Lithuanian state and municipal budgets or resources and the funds of the public authorities of EU or non-EU countries and with regard to which there would be duplication of EU funding for co-financed assets is considered ineligible.
LU	Criminal Code articles on - making a false or incomplete statement in order to obtain or to preserve a subsidy or allowance (Article 496-1), obtaining or using them (Article 496-2), keeping them (Article 496-3); - making knowingly a false or incomplete statement with respect to an int. institution (Article 496-4). The managing authority Feder is referring to article 54 of the 1083/2006 regulation in: - financing agreements, - financing applications, - internal principles and procedures.



<b>Member State:</b>	<b>2.1.1. How is defined the notion of double financing in your national legislation/rules?</b>
HU	As part of the audit built into the process, checks must be carried out during verification. Double financing must not occur at the expenditure clearing stage. Pursuant to Government Decree No 281/2006 of 23 December 2006, document checks must also check compliance with the rules on preventing double financing. One of the eligibility criteria mentioned in the guide on 'National financing for eligible expenditure' is that double financing not be possible when clearing the expenditure.
MT	Double financing is defined as the financing of an expenditure from more than one source (includes also private sponsorship). It should be noted that given the highly centralised system of payment in Malta Structural Funds system, it is unlikely that Beneficiaries would attempt to get double funding from public sources.
NL	ESF: the ESF subsidy regulation contains no provisions on double financing. However, when submitting their final declaration to the management authority, applicants do have to state that they are not receiving funding from other European subsidy programmes. ERDF: there are no specific provisions, but applicants must state on their application that they are not receiving funding from any other source.
AT	There is no explicit provision governing the legal notion of double financing in our legislation. Criminal-law provisions apply in the case of misuse of grants, most notably §§ 146, 147 and 148 (Fraud) of the Criminal Code. In addition, subsidy agreements with private companies contain clauses aimed at precluding the possibility of double financing.
PL	Double financing means inadmissible double complete or partial reimbursement (or settlement) of a given item of expenditure from Community resources or national grants, e.g. under different projects co-financed from the structural funds or the Cohesion Fund; reimbursement (or settlement) of the VAT cost from the structural funds or the Cohesion Fund and then recovery of the tax from the State budget; reimbursement (or settlement) from the structural funds or the Cohesion Fund of the costs of depreciation of fixed assets purchased with the use of a national grant; reimbursement of the lessor's expenditure for the purchase of a good made by a beneficiary and of the lease payments made by a beneficiary.
PT	Double financing means financial support for the same investment by more than one Community fund and respective national counterpart. Thus, and although at the level of national legislation/rules there is no specific definition of the concept of double financing, it is understood to be the submission of a single expenditure more than once for one operation, or to more than one source of financing.

<b>Member State:</b>	<b>2.1.1. How is defined the notion of double financing in your national legislation/rules?</b>
RO	In national legislation 'double financing' is defined indirectly, by reference to Council Regulation (EC) No 1083/2006, in accordance with the provisions on expenditure eligibility included in Government Decision No 759/2007 on eligibility rules for expenditure carried out during operations financed under the operational programmes.
SI	It is defined in accordance with the definition of the term in Council Regulation No 1083/2006.
SK	The term 'double-financing' is not explicitly defined in Slovak legislation. Grant Contracts provide that the beneficiary may not request a grant or contribution or other form of assistance for the implementation of eligible project activities that would allow double financing or co-financing from the other budgetary chapters of the Slovak budget, state funds or from other public funds or EU funds or the Recycling Fund.
FI	Section 3(4) of Decree No 1079/2007 on the eligibility of expenditure under the Structural Fund states that "If the beneficiary has received or is entitled to receive compensation from another source for the expenditure arising from the project, the expenditure shall not be eligible." In the Province of Åland, which under Act No 1144/1991 on the Autonomy of Åland is responsible for its own Structural Fund programme, the provincial legislation does not define the concept of double financing.
SE	Neither the Fraud Convention nor Swedish law contain any legal definition of the concept of double financing. As regards the practices described as double financing under point 2 above, the Swedish criminal law provisions on fraud in Chapter 9 Section 1 of the Swedish Penal Code and on misuse of a grant (EU fraud) under Chapter 9 Section 3a of the Swedish Penal Code apply. The provisions on fraudulent conduct in Chapter 9 Section 2 and gross fraud in Chapter 9 Section 3 of the Swedish Penal Code may apply to actions which involve double financing according to the description in point 2.
UK	EC definition is used.

Member State:	2.1.2. At which level is the prohibition of double financing of projects foreseen?
BE	Legislation (WPS, SPF Finance), Governmental decrees (WPS), Contractual rules(WPS, ESF Agency, Business Agency - European Economy Department ( <i>Agentschap Ondernemen Afdeling Europa Economie</i> - EFRO), the Agriculture and Fisheries Department and the Brussels Capital Region ESF (managed by ACTIRIS); German-speaking Community ESF), Case law (WPS), Guidelines (WPS, ESF Agency, EFRO and the Agriculture and Fisheries Department), Documents of Managing Authorities (ERDF; German-speaking Community ESF), Documents by other authorities (WPS, ESF Agency, EFRO, Flanders ESF Agency (ESF-VL), Agriculture and Fisheries Department and Brussels Capital Region)
BG	Legislation, Governmental decrees, Contractual rules, Guidelines, Documents of Managing Authorities
CZ	Legislation, Contractual rules, Guidelines, Documents of Managing Authorities
DK	Legislation, Governmental decrees, Contractual rules, Guidelines
DE	Legislation, Governmental decrees, Contractual rules, Case law, Guidelines, Documents of Managing Authorities
EE	Legislation, Governmental decrees, Contractual rules, Guidelines, Documents of Managing Authorities
IE	Contractual rules, Documents of Managing Authorities
EL	Legislation, Governmental decrees, Contractual rules, Guidelines, Documents of Managing Authorities
ES	Legislation, Governmental decrees
FR	Governmental decrees, Contractual rules, Case law
IT	Legislation, Governmental decrees, Contractual rules, Documents of Managing Authorities
CY	Governmental decrees
LV	Legislation, Contractual rules, Guidelines, Documents of Managing Authorities
LT	Government resolutions, Contractual rules, Documents of the Managing Authority
LU	Legislation, Governmental decrees, Contractual rules, Caselaw, Guidelines, Documents of Managing Authorities
HU	Governmental decrees, Guidelines
MT	Guidelines, Documents of Managing Authorities
NL	Legislation, Documents of Managing Authorities

Member State:	2.1.2. At which level is the prohibition of double financing of projects foreseen?
AT	Guidelines, Documents of Managing Authorities
PL	Guidelines
PT	Legislation, Contractual rules, Guidelines, Documents of Managing Authorities
RO	Legislation, Contractual rules, Documents of Managing Authorities
SI	Legislation, Contractual rules
SK	Contractual rules, Guidelines, Documents of Managing Authorities
FI	Legislation, Governmental decrees, Documents of Managing Authorities
SE	Legislation See point 2.1.1. The Fraud Convention was transposed in Sweden <i>inter alia</i> through the introduction of the provision on misuse of grants into Chapter 9, Section 3a of the Swedish Penal Code (Govt. Bill 1998/99:32). No further measures are planned.
UK	Legislation, Governmental decrees, Contractual rules, Caselaw, Guidelines, Documents of Managing Authorities

<b>Member State:</b>	<b>2.1.3. Specify which are the legal consequences (criminal sanctions, administrative sanction, others) of double financing of projects.</b>
BE	Administrative sanctions: repayment of amounts unlawfully paid (Article 123 of the 2003 law). Where appropriate the issuing of an OLAF sheet depending on the amount (+ €10 000). In the case of proven fraud, a complaint is lodged and a conviction obtained under criminal law. The resulting criminal sanctions include a fine and/or imprisonment of five to ten years at most, the confiscation by a criminal court of any benefits illegally received and the possible dissolving of the company if the perpetrator is a legal entity.
BG	In cases of double financing of a project or some project activities, the Head of the Administering Authority rejects the request for a grant by means of a reasoned decision. Where the grant has already been awarded, the amounts provided must be recovered, the contract is terminated and the case is reported as an irregularity or a suspected fraud. When beneficiaries have made a false declaration, they are liable for an offence under the provisions of the Criminal Code.
CZ	Infringement of contractual rules (budgetary discipline)-Administrative proceedings under the Act No 337/1992, Criminal sanction under the Act No 40/2009, Penal code in case of perpetration of a criminal act (fraud, suspicion of fraud). If non-compliance with the conditions for implementing an OP project-withdrawal of full amount of financial support. Where some of the projects have been funded twice-full amount of expenditure ineligible-administrative sanction. Fraud-double financing-then criminal sanction. Administrative sanction under the Act No 218/2000 and No 250/2000, Act No 337/1996 and Act No 500/2004-where contractual rules are infringed, funding recovered.
DK	Repayment, fine or other penalty, see Section 17 of Act No 1599 of 20/12/2006 on administration of subsidies from the European Regional Development Fund and the European Social Fund. The subsidy can be reduced, not paid or fully or partly repaid as per the conditions of the grant letter.
DE	Revocation of the grant approval decision, full reimbursement of the Community funding already paid to the beneficiary and, where appropriate, referral to the competent national police and judicial authorities to prosecute suspected infringements of the national Penal Code, for example.
EE	Section 209-213 of the Penal Code (fraud) - financial penalty or up to five years' imprisonment. 2007-2013 Structural Assistance Act - recovery of aid.
IE	Once detected a refund for the appropriate amount is sought. If required, legal action is taken. The type of action taken depends on the particulars of each case. For example, if fraud is suspected then legal action involving criminal charges can be taken.

<b>Member State:</b>	<b>2.1.3. Specify which are the legal consequences (criminal sanctions, administrative sanction, others) of double financing of projects.</b>
EL	Structural – Cohesion: Administrative sanctions: rejection of financing (at the stage of evaluation of the application), discontinuation of financing (de-listing), financial correction & recovery from the beneficiary. Penal sanctions: prosecution of the beneficiary for false certification (Solemn Declaration) attesting that there is no double financing of expenditure, in the financing application.
ES	Two main consequences: a) Recovery or withdrawal of the aid: the amount exceeding the cost of the subsidised activity will be recovered, together with payment of the corresponding default interest (Article 37(3) of the General Subsidies Act) b) Financial penalties (fine of a fixed amount or proportional up to double the amount wrongfully obtained) and non-financial penalties for the commission of serious offences (loss of entitlement to aid for five years).
FR	In cases of double financing, the European funding is withdrawn. Criminal sanctions may be imposed in the event of fraud.
IT	Withdrawal and recovery of any contribution already awarded. Double financing is also punishable by administrative and criminal penalties: Article 316 bis Criminal Code (misappropriation of public funds); Article 316 ter C.C. (misappropriation of State funds); Article 640 bis (aggravated fraud with intent to obtain public funds); Articles 2 and 3 of Law No 898 of 23 December 1986 (fraud involving agricultural funds).
CY	If the double funding is unintentional, administrative sanctions are imposed. If intent is demonstrated, then there are criminal sanctions.
LV	If an infringement connected with non-observance of the prohibition of double financing were to be detected in the implementation of a project supported by EU Funds, the undue expenditure would be recovered through civil or administrative proceedings, depending on the type of recipient of the EU funding and on the specific situation. Criminal proceedings regarding double financing could only take place in a case where this was connected with fraud, falsification of documents, or another criminal offence resulting in double financing.
LT	Where a case of double financing is suspected, an infringement investigation is carried out in the manner prescribed by legislation and, if an infringement is detected, one of the following decisions is taken: 1. To terminate the project financing and administration contract and request repayment of the funds paid; 2. To reduce project financing and/or request repayment of part of the funds paid; 3. To deduct part of the funds paid from the payment applications submitted by the project operator. Criminal sanctions are imposed pursuant to the Criminal Code and the Code of Criminal Procedure of the Republic of Lithuania.

<b>Member State:</b>	<b>2.1.3. Specify which are the legal consequences (criminal sanctions, administrative sanction, others) of double financing of projects.</b>
LU	Offences of articles 496-1, 496-2 and 496-4: imprisonment from one month to five years and a fine from 251 to 30.000 euros. Offence of article 496-3: imprisonment from eight days to two years and a fine from 500 to 5.000 euros. At the level of management authorities: Ineligibility of projects & reimbursements & resiliation of contracts if applicable.
HU	In the event of double financing, expenditure cannot be cleared and the financing body demands repayment of the grant. Under Article 314 of the Criminal Code, on criminal offences against the financial interests of the European Communities, causing losses to the EU budget by making inaccurate statements, using inaccurate, false or falsified documents, failing to comply with the stipulated publicity obligations or deceitfully complying only partially with those obligations is punishable by imprisonment for up to five years.
MT	The Criminal Code (Chapter 9 of the Laws of Malta) contemplates criminal sanctions in articles 308 and 309 under Fraud. These sanctions consist of liability to imprisonment for a term ranging from one month to two years or to a fine.
NL	ESF: no specific reference is made to the legal consequences and there has never been a case of double financing in the ESF. Consequently there is no body of case law either. ERDF: the subsidy is then reduced.
AT	Anyone committing fraud by using false documents, false non-cash means of payment, false information or an incorrect measuring tool for the purpose of deception shall be sent to prison for up to 3 years. The same penalty applies to anyone committing fraud causing damage in excess of €3 000. Anyone committing a fraudulent act causing damage in excess of €50 000 shall be sent to prison for up to 10 years. Repeated fraud carries a prison sentence of between 6 months and 5 years, while aggravated fraud is punishable by a prison sentence of up to 10 years.
PL	In cases of double financing of a project the contract is terminated and expenditure deemed ineligible is subject to sanctions: - Administrative (recovery with interest, liability vis-à-vis the commissioner for public finance discipline in the entities of the public finance sector, entry in the register of entities banned from receiving EU funds for a period of 3 years); - Criminal, in the event of a suspicion of fraud, institutions are obliged to report it to the enforcement authorities.
PT	Double financing is identified when the application is examined, although it is unlikely since the originals of the documents eligible for payment are stamped with the Fund that co-financed them. If double financing is detected, the consequences are: return of the amount co-financed twice. Referral of the case to the body responsible for cross-checking and forwarding to the Public Prosecutor's Office if there are indications of fraud.

<b>Member State:</b>	<b>2.1.3. Specify which are the legal consequences (criminal sanctions, administrative sanction, others) of double financing of projects.</b>
RO	Administrative measures: exclusion from the evaluation and selection process for the granting of non-refundable financing and rejection of the financing application, termination of contract and imposition of the beneficiary's obligation to repay the amounts received, in accordance with the financing contract and Government Decision No 79/2003 (double financing is an irregularity). Criminal penalties: criminal liability, in accordance with Article 18/1 of Act No 78/2000.
SI	Legislation - decree, implementing regulations / contract law - cofinancing agreement, court rulings / guidelines / documents of the Managing Authority. In determining the consequences, we apply the principle of proportionality. In practice this means that at some point it can be demanded a repayment of unduly paid amounts plus interest on arrears, and also made an order for withdrawal from the agreement and the return of all amounts already disbursed plus interest on arrears.
SK	In criminal proceedings it is possible to impose penalties laid down in the Criminal Code, i.e. imprisonment, fine, confiscation of assets, etc. Among other consequences may be the withdrawal from the Grant Contract. If double financing directly from the contract is ineligible expenditure (breach of financial discipline) giving rise to an obligation to return funds, and if the entity does not return the funds, a levy is imposed in an amount corresponding to the breach of financial discipline, with penalties, beginning on the first day of arrears in payment of the levy.
FI	Recipients of state aid must immediately repay all or part of any state aid received as a result of error or overpayment or to which they are manifestly not entitled. If a state aid recipient fails to repay the aid, the state aid authority must issue a decision suspending payment of the state aid and ordering repayment of amounts already paid.
SE	Under the terms of Chapter 9 Section 1 of the Penal Code, the punishment for fraud is imprisonment for at most two years. The punishment for misuse of a subsidy is a fine or imprisonment for at most two years. Minor cases shall not incur liability. The penalty for fraudulent conduct is a fine or imprisonment for at most six months, while the punishment for gross fraud is imprisonment for at least six months but not more than six years.
UK	NI: For Rural Development programmes - Art 31 of the Commission Regulation (EC) 1975/2006 provides sanctions for the inclusion of ineligible expenditure. Criminal sanctions can also be considered under the Fraud Act 2006. W: If Double Financing is suspected, Administrative and Criminal sanctions could be imposed as appropriate. S: If fraud is suspected then the national suspected Fraud Response Plan will be initiated, and where appropriate, the Crown Prosecution Service will be notified.



<b>Member State:</b>	<p><b>2.1.4. Have your Member State authorities detected any case of double financing during the Article 4 (desk reviews) or Article 10 controls of Regulation (EC) N° 438/2001[2] applicable for 2000-2006 programming period? If Yes, briefly describe the most representative case.</b></p> <p><b>[2] OJ L 63, 3.3.2001, p. 21–43.</b></p>
BE	<p>No (EFRO, ESF-VL, Agriculture and Fisheries Department and ESF, Brussels Capital Region and Federal Finance Department) Yes (ESF Agency, WPS, German-speaking Community ESF)</p> <p>ESF Agency: withdrawal of over €105 000 for non-declaration of the Belgian State share which should have been allocated to the project. This was noticed during an on-the-spot check and by examining the operator's accounts. Wallonia Public Service: it became clear from control procedures that some operators were including personnel costs in their ERDF statements of claims which had already been financed by employment promotion aid.</p> <p>German-speaking Community ESF: Yes. Case of double financing noted in relation to part of the staff assigned to an ESF project (expenditure presented to the social affairs departments and to the European Social Fund). Noticed during a traditional check of the annual reports by the managing authority. The department concerned was notified. The disputed amount was withdrawn and an on-the-spot verification conducted in accordance with Article 13(2)(b) of Regulation (EC) No 1828/2006.</p>
BG	No
CZ	<p>Yes.</p> <p>Two projects-each in different OP but under the same Managing authority. In each of these projects, claim to payment exercised but almost identical methodology devised for educational courses, overlapping of work load within these projects. The case came to light when a CD containing a monitoring report relating to the other project was submitted to the project manager. Although the original amount affected by the irregularity was CZK 526 544.51 for the two projects, the Tax Office assessed the charge for infringement of budgetary discipline at CZK 7.555,00.</p>
DK	No
DE	No
EE	No
IE	No
EL	Not for cohesion policy.

<b>Member State:</b>	<b>2.1.4. Have your Member State authorities detected any case of double financing during the Article 4 (desk reviews) or Article 10 controls of Regulation (EC) N° 438/2001[2] applicable for 2000-2006 programming period? If Yes, briefly describe the most representative case.</b>  <b>[2] OJ L 63, 3.3.2001, p. 21–43.</b>
ES	Yes. In the Basque Country, the Economic Control Office discovered that the Departments of Employment of the Basque Government and the Diputación Foral de Vizcaya awarded subsidies for stimulating the social economy to the same beneficiaries, via different calls for applications for aid. In Murcia, cases of double financing of investments were detected involving the ERDF and EAGGF-Guidance.
FR	No
IT	Yes. As part of the checks carried out under Article 10 of Regulation (EC) No 438/2001 the Managing Authority of the Region of Sicily detected the payment of two lots of aid to one project pursuant to Law No 488/92 and measure 4.19a) of the ROP (upgrading and supplementing tourist amenities). The subsequent measures taken resulted in withdrawal of the funding, enforced recovery of the amounts unduly paid and criminal conviction of the legal representatives of the firm.
CY	No
LV	No
LT	Yes. When submitting payment applications, a project operator re-declared expenditure which had already been declared, recognised as eligible and reimbursed.
LU	No
HU	Yes. The beneficiary included the planned equipment purchase in the grant contract concluded under the regional operational programme. The on-the-spot check of documents revealed that identical equipment had been procured from other state grants so that one of the project elements included in the submitted tender was executed from other sources before the signing of the grant contract. The beneficiary did not disclose this information before the conclusion of the contract, thus making an inaccurate statement. The Managing Authority identified the irregularity.
MT	No
NL	No

<b>Member State:</b>	<b>2.1.4. Have your Member State authorities detected any case of double financing during the Article 4 (desk reviews) or Article 10 controls of Regulation (EC) N° 438/2001[2] applicable for 2000-2006 programming period? If Yes, briefly describe the most representative case.</b>  <b>[2] OJ L 63, 3.3.2001, p. 21–43.</b>
AT	Yes. A promoter had two projects approved with overlapping performance schedules. The implementing body did not pay due attention to the rules on the validation of documentary evidence, with the result that a large amount of expenditure was counted twice. It was particularly difficult to account double entries of work performed by staff as their time sheets did not contain enough information.
PL	Yes. Checks on a project implemented under INTERREG CIP revealed that in 2006–2007 one beneficiary received funds from PFRON (State Fund for Rehabilitation of Disabled Persons) to cover the costs of employing a disabled person as a project office manager. It was established that the beneficiary received excessive co-financing from the ERDF, because in his payment applications filed with the IB (Intermediate Body) he presented the gross remuneration with related costs as the total eligible cost of the project, failing to take into account the PFRON subsidy.
PT	No
RO	No
SI	No
SK	Yes. Individual members of staff reported and overpaid for activities in the same time period under two projects financed from the ESF.
FI	Yes. When the programming period was changed (so that implementation of the programmes coincided) the same expenditure was claimed again in the second project.
SE	Yes. Cases of double financing have been identified during desk controls under Articles 4 and 10 of Regulation (EC) No 438/2001. These controls were carried out by the Swedish Labour Market Board which was the paying authority responsible during the last programming period. The most representative cases of double financing reported to the Swedish ESF Council related to undeclared income, often wage support which has not been deducted when requesting payment.
UK	No

### 3.2. Available intelligence and risk analysis

Member State:	2.2.1. If risk analysis policies are in place for fund management, which are the risk indicators that you apply for avoiding double financing of projects?
BE	It is clear from an examination of the procedures applied by the various authorities that there is an administrative practice based on a risk analysis even though this is not explicitly formulated or carried out according to a specific procedure, for example multiple use of accounts –accounting fraud – declaration by beneficiary – control check-lists explicitly providing for the verification of double subsidies.
BG	Risk analysis policies for fund management do exist. In terms of avoiding double financing, they are implemented before, during, and after project completion. The following are examples of risk indicators in this area: a beneficiary implements more than one project co-financed by the SCFs; a beneficiary is involved in the implementation of projects under other national programmes; a beneficiary is involved as a partner in other projects co-financed by the SCFs or other sources.
CZ	The risk analysis is used at the project level. Given the type of the project supported under the OP and with regards to the fact that all these projects are vetted thoroughly (administrative controls 100%) prior to the approval of payment applications and then under the on-the-spot controls, the risk of not detecting of double financing is minimal. Thanks to risk analysis within all OPs, no risk of double financing has ever been identified. The risk-management system (including risk analysis) is determined by the managing authority pursuant to the Act No 320/2001. Risk analysis is carried out regularly prior to each audit and is performed on the basis of risk identification and assessment. The procedures (including risk classification) are analysed in Chapter VII of the Audit Authority Manual.
DK	No. There are no particular risk analysis guidelines.
DE	The programmes at Land and federal level each have - in addition to the management and control systems agreed with the Commission - their own systems which take account of regional and local conditions. See also 2.3.1 and 2.3.2.
EE	<ol style="list-style-type: none"> <li>1) Similar activities/objectives of different measures/projects;</li> <li>2) Same aid recipient or similar group of owners;</li> <li>3) Similar activity or registration address of aid recipients.</li> </ol>

Member State:	2.2.1. If risk analysis policies are in place for fund management, which are the risk indicators that you apply for avoiding double financing of projects?
IE	The Department of Finance has a fraud prevention policy and a Fraud Risk Manager to oversee the implementation of this policy. In addition, written confirmation is required that there is no double financing taking place and followed up with Article 13 checks and Article 16 audits. The Committee on Coordination of EU Funds was also established to address cooperation and demarcation issues between ERDF/ESF, EFF and EAFRD, and ensure that the Funds are not overlapping.
EL	Financial Control Committee (EDEL): Application of fraud indicators, as referred to in both the auditing standards and the EU's guidance note. During the audit preparation stage, the fraud indicators are used for assessing the risks of certain control points. During the audit, the fraud indicators are used in order to verify documents or evidence related to the audit.
ES	<ol style="list-style-type: none"> <li>1. Identification of potential areas of overlapping of European funds where there could be a cumulation of subsidies and aid (ERDF, Cohesion Fund and ESF).</li> <li>2. Identification of expenditure that is eligible for Community funding and also eligible for other forms of funding.</li> <li>3. Checks made by budgetary accounting systems and monitoring of subsidies and aid.</li> </ol>
FR	The PRESAGE computerised monitoring tool can be used to cross-check regular beneficiaries.
IT	<ol style="list-style-type: none"> <li>1. Use of databanks and indication of the Single Project Code.</li> <li>2. Number of operations co-financed for a single beneficiary.</li> <li>3. Risks associated with the type of macro process, management risks associated with the type of beneficiary, analysis of audit trail of operations, analysis of the frequency of the beneficiary's access to public funds, check on the information system for operations of similar content and recurrence of similar activities.</li> </ol>
CY	We are currently working on identifying risk factors which will indicate possible double financing.
LV	Cabinet Regulations on the implementation of activities prohibit the following: the allocation of support from EU Funds in the period 2007-2013 for activities which received co-financing in 2004-2006 from EU Funds, the State budget, or other financial instruments; the financing of one activity under several projects. A methodology for the definition of risk has been developed in order to select projects for inspection; this includes a risk criterion for establishing whether projects implemented by the recipient receive support from one or several sources.

<b>Member State:</b>	<b>2.2.1. If risk analysis policies are in place for fund management, which are the risk indicators that you apply for avoiding double financing of projects?</b>
LT	<p>The prevention and control of double financing is ensured systemically, i.e. appropriate monitoring and control actions are taken in each phase of the implementation of the operational programme or project, and, taken together, they ensure the adequate management of the risk of double financing:</p> <ul style="list-style-type: none"> <li>- In the programming phase – the initial preconditions have been created for risk-assessment and prevention of double financing when setting investment areas and priorities, i.e. operational programmes contain ‘demarcation’ tables in which authorities clearly define the criteria for separating similar activities between different measures and sources of financing. The Ministry of Finance has also supplied authorities with a list of programmes for which there could be a risk of overlap of project activities and expenditure relating to their implementation.</li> <li>- In the project assessment phase – when examining a project’s eligibility for financing – the risk of double financing is identified during assessment of an application for project financing (hereinafter referred to as the application), when an assessment is carried out of the project operator’s replies to the following questions appearing on the application, the form of which was approved by Order No 1K-066 of the Minister for Finance of the Republic of Lithuania of 20 February 2008: <ol style="list-style-type: none"> <li>1. Has an application already been submitted for support from the European Community, Lithuanian state and municipal budgets or resources or the funds of the public authorities of EU or non-EU countries (hereinafter referred to as financial support) for the project under assessment or part thereof?</li> <li>2. Does the project under assessment or part thereof complement any other project which has already been or will be granted financial support?</li> <li>3. Was an application submitted for financial support for the previous phase of the project under assessment or part thereof (including feasibility studies and preparatory phases)?</li> </ol> </li> </ul> <p>Where at least one of these questions is answered affirmatively, additional provisions and restrictions related to the risk/control of double financing are included in the project financing and administration contract.</p> <p>We would like to note that applications are assessed pursuant to general project selection criteria, one of the assessment aspects of which is compliance with the ‘demarcation’ requirements, i.e. at the time of the assessment of the application it must be ascertained that all the requirements relating to the separation of support under other EU-financed programmes, other operational programmes and other priorities of operational programmes have been satisfied. When assessing projects which have been and/or are being implemented by the applicant and its partners, it must be ascertained that no financing is duplicated for the same activities and expenditure. When assessing applications, the implementing authorities must also evaluate a possible overlap between the planned project activities and the expenditure relating to their implementation, as presented in the application, and the planned activities and</p>

<b>Member State:</b>	<b>2.2.1. If risk analysis policies are in place for fund management, which are the risk indicators that you apply for avoiding double financing of projects?</b>
	<p>expenditure under other applications submitted and/or activities which are being implemented/were implemented and expenditure incurred under support contracts concluded by the applicant.</p> <p>- In the project implementation phase – when verifying payment applications – compliance with the requirement to separate financing sources and with other restrictions provided for in the project financing and administration contract is evaluated (the element to be checked is set in the checklist for payment applications). The verification also covers a careful evaluation, in terms of double financing, of the items being procured under works contracts, supply contracts and service contracts. To ensure that payment is not made against the same invoice several times, the possibility has been provided for to check, in the SFMIS (a national computer-based project management and administration system), whether the documents proving the expenditure are not registered in another payment application under the same project or in payment applications under other projects. The SFMIS allows authorities to view data entered by other authorities. Control activities with regard to double financing are also carried out during on-the-spot checks on projects.</p> <p>The implementing authorities have also adopted additional measures to prevent the risk of duplication, which are laid down in the internal procedures for project risk management or other documents, e.g. at the start of the project and throughout its implementation, they fill in a project risk assessment sheet in which the risk indicators relating to the possible occurrence of double financing are evaluated, i.e. the number of project financing sources (where project activities are financed under several different programmes), links with other projects (where the project is linked with other projects) and any other possibility of double financing.</p>
LU	FEDER: Inquiry procedures on the beneficiaries and certification on their responsibility. FSE: until 2010 ex-post control of all expenditures declared to Commission, from 2011 onwards ex-ante controls put in place
HU	The certifying authority and the organisations concerned are required to draw up risk management procedures. In the context of its risk analyses and risk management process, the National Development Agency (NFU) addresses the role of irregularity and fraud indicators. The main aspect of risk analysis of projects during on-the-spot checks is the number of projects of the beneficiary. The Project Risk Analysis Unit of the NFU is also being set up to deal also with detecting fraud and irregularity risks.
MT	No risk analysis policies are applied directly. But, original documents are always requested by the Managing Authority (this is also the case for national payments) and a declaration is also requested from the Beneficiary at application stage. The organisation managing the Cohesion Policy is also the same one responsible for all territorial co-operation projects as well as bilateral funding instruments so the risk of double financing in these areas is very remote.

Member State:	<b>2.2.1. If risk analysis policies are in place for fund management, which are the risk indicators that you apply for avoiding double financing of projects?</b>
NL	ESF: the management authority's risk analysis examines whether projects would be eligible for funding under other European subsidy programmes or not. If they would be, the relevant department must be consulted. ERDF: not applicable. This aspect is not actively checked.
AT	Risk analysis has led to special attention being devoted to promoters running several projects. In addition to statistical random checks, further projects can be checked by means of complementary random checks. Routine checks, which may be performed in loco, also establish whether other sponsored projects are also being run.
PL	According to the risk analysis, the risk of double financing occurs when the beneficiary conducts: a) More than 1 project under the Operational Programme, b) Projects under various OPs, c) Projects under two financial perspectives, d) Parallel projects under NSRF OP and RDP/FISH OP. Risk indicators are applied in order to identify a group of beneficiaries for cross-checking. Risks b) and d) are additionally taken into account when establishing the demarcation line.
PT	1. Approval of projects in the same geographical areas but in different and clearly identified fields. 2. Approval of projects with different phases owing to their scale, complexity and implementation schedule, co-financed by different public cofinancing sources over time (e.g.: Programmes of CSF III and Cohesion Fund II/NSRF). 3. Approval of projects in intervention areas that complement those of other operational interventions.
RO	There are risk analysis policies in place for fund management, but they do not include risk indicators aimed at preventing double financing of projects.
SI	No risk indicators have been specifically defined for double financing. However, risk indicator exist, for example for priorities, whereby the authority can specify a certain priority as more risk-prone because double financing has been found there in the past. Risk indicator is also linked to the type of costs (labour costs), whereby a project is more at risk if it has a higher percentage of labour costs in relation to the overall cost of the project.



Member State:	2.2.1. If risk analysis policies are in place for fund management, which are the risk indicators that you apply for avoiding double financing of projects?
SK	Risk policy is not applied in the administration of funds. Double financing from other national schemes or EU schemes and in other programming periods should be avoided by procedures in place to inspect projects (for example, checks on payment claims). Sworn statements by the beneficiary that he is not drawing other grants for the same project. ITMS warns the managing authority by means of a check on accounting documents when there is a document in the system with the same internal number.
FI	Risk management tools do not specifically include risk indicators for double financing. When aid applications are processed in Åland the authorities check that the applicant has not received public aid for the same scheme. The officer processing applications will look particularly closely at any in which the project description could also be suitable for funding under other EU programmes.
SE	The authorities in Sweden who handle EU funds are covered by the Ordinance on internal regulation and control (SFS 2007:603). Under the terms of this Ordinance the authorities must carry out risk analyses and set up control measures. No specific risk indicators for double financing have been compiled.
UK	No risk analysis is in place as the procurement and funding of ESF is structured in a way that minimises the risk of double funding. Typically only one provider will be awarded the contract thereby avoiding any risk of double funding. In addition, the financial propriety of tendering organisations is subject to scrutiny in advance of the formal submission of a bid for a contract.

Member State:	2.2.2. If no such policies are yet implemented, what could be an effective measure to improve the risk analysis in this area at Member State level?
BE	<p>ESF: double financing is no longer regarded as a major risk by the managing authority because operators must produce a copy of balance sheets and profit and loss accounts at the same time as the file concerning the balance to be subsidised. The promoter declares in a statement that the documents concerning expenses are not and will not be the subject of a request for payment by another subsidising body. This can be checked by examining the accounts.</p> <p>German-speaking Community ESF: all the original copies of supporting documents presented to the ESF must be stamped, with a reference to European co-financing (or the respective percentage). Correct application of this is checked during on-the-spot verifications.</p> <p>All the departments in the Ministry of the German-speaking Community which co-finance projects via a European fund exchange lists of projects.</p> <p>Other public funding can be identified using balance sheets and extracts from the accounts.</p> <p>SPF Finance: given the difference between the tax relief measures, which are small in number, and the regional subsidies, and the low risk of double financing in relation to the same expenses, and in view of the fact that beneficiaries must provide evidence of the use made of the sums received, the check conducted by the region seems to be sufficient to rule out almost all risks.</p>
BG	<p>To take into account the characteristics of the SCFs and CAP and develop a risk analysis methodology aiming to avoid double financing of projects by EU funds. To determine the criteria for definition of double financing because proposed project activities may overlap — fully or partially — within the same project or in other related projects, including projects financed under different programmes. To allow access to the ISUN for officials involved in CAP.</p>
CZ	<p>Greater awareness.</p>
DK	<p>General guidelines for risk analysis in this area are at present felt to be superfluous.</p>
DE	<p>/</p>
EE	<p>A single pan-Europe common database is needed which comprises all the EU's different programmes and funds, aid granted by third countries, aid paid from the state budget, etc. This database should also allow the cross-checking of expenditure. Failure to submit data to the database could be subject to penalties (fines).</p>
IE	<p>See answer to 2.2.1</p>

<b>Member State:</b>	<b>2.2.2. If no such policies are yet implemented, what could be an effective measure to improve the risk analysis in this area at Member State level?</b>
EL	No proposals have been drawn up by the competent bodies.
ES	Spain has sufficient tools for performing effective risk analysis, such as the National Subsidies Database and the Autonomous Communities' Subsidies Databases which feed information into the general database.
FR	Not applicable
IT	A databank that contains all the details on public-funded projects, together with full lists of the expenditure documents associated with each disbursement of funds. In Italy, the CUP system (Single Project Code) could be applied to this end.
CY	Authorities are organising brainstorming sessions to determine possible risks and risk factors for double financing. A seminar on double financing and on the associated risks has been attended in Brussels last December. These factors include types of projects, categories of beneficiaries, people who are working on more than one project, assets which can be used by more than one project, reliability of the IT system, etc.
LV	Not applicable
LT	Recommendations from the European Commission summarising Member States' practice would be useful.
LU	Not applicable
HU	See point 2.2.1
MT	Malta operates under a highly centralised system. In cases where potential overlaps could occur, it is important that even where the systems are very centralised, procedures are in place to cross check projects - especially at the level of aid schemes (grants to the private sector).
NL	ESF: not applicable. Policies already implemented. ERDF: no suggestions for an effective measure to improve the risk analysis in this area at Member State level.
AT	Not applicable
PL	Not applicable

Member State:	2.2.2. If no such policies are yet implemented, what could be an effective measure to improve the risk analysis in this area at Member State level?
PT	Use of a global IT tool to link all the information on projects co-financed by structural and cohesion funds in the past 5 years, enabling greater interconnection of information. This measure would have high added value in the present context, since the indicators available are largely limited to the field of intervention of the numerous Managing Authorities.
RO	The establishment of a common database at European level, created through the contribution of all Member States, containing information that is relevant for analysing risks in this area.
SI	/
SK	A greater exchange of information between authorities responsible for implementing funds provided from the EU budget. Use of information from the Central Register of Contracts (CRZ).
FI	Statutory checks on the information supplied by the applicant at a later stage in the project life-cycle in all the national aid databases (has the applicant requested or received any other public aid?). However, at the moment this is not a cost-effective option given the large number of national monitoring tools.
SE	Risk analyses are being developed continually. There is continuous cooperation and exchange of information between authorities providing assistance.
UK	NI: Considerations in addressing double funding could include effective analysis of the member state database and liaison / cross matching with other funders to identify potential instances of double funding. However, for EAFRD, double funding checks are carried out on all projects in accordance with Art 26 of Regulation (EC) 1975/2006. S: this is not appropriate given the size of the operational programmes operated in Scotland.

### 3.3. Information exchange

Member State:	2.3.1. Are there specific safeguards installed, and if yes, what methods are applied to prevent and reduce the risk of double financing of projects?
BE	<p>Agreements on the exchange of data between ESF managing authorities: 2000-2006 programming, between the Belgian federal Programmation Intégration sociale, ACTIRIS and the Flemish Region on the exchange of information; 2007/2013 programming: idem between all authorities. In Flanders, cooperation with EFRO. Certified accounts authenticated by a specific procedure (stamps and declarations) must be produced.</p> <p>Brussels Capital Region ESF: exchange of information between the Belgian Federal Programmation Intégration sociale and ACTIRIS (formerly the ORBEM). For the 2007-2013 programme, the exchange of information has been extended to other Belgian ESF managing authorities (ESF-agentschap, Agence FSE and Europäischer Sozialfonds (ESF)- Ministerium der Deutschsprachigen Gemeinschaft Belgiens).</p> <p>German-speaking Community ESF: ESF financing stamp on original documents. Requirement to keep supporting documents for six years after the definitive closure of the OP (implementation check: on site).</p>
BG	<p>Candidates declare that they do not receive financing from other sources and make a list of all their projects which have received financing by the EU. Project proposals are submitted to the Central Coordinating Unit (CCU) of the Council of Ministers for double financing verification. Verification conducted through a search in the databases of the MAs, intermediate bodies (IBs) and the ISUN concerning all OPs and EU financial instruments. Committees for project selection and coordination, for monitoring; inter-service groups involving the MAs, Audit Authority and Certifying Authority. Envisaged control of the beneficiary's accounting documents during on-the-spot checks.</p>
CZ	<p>Risk analysis. Affidavit from the recipient. Each original accounting document must state that it relates to expenditure financed out of the programme. The applicant included a declaration in the project application to the effect that the project or parts thereof had not been and were not the subject of an application for aid from other sources. This declaration constitutes confirmation through acceptance of the decision concerning the provision of funding. De minimis register, thorough administrative checks prior to settlement of the payment request, on-the-spot checks.</p>
DK	<p>Although no particular safeguards have been installed, the applicant must declare all sources of funding when he applies.</p>

<b>Member State:</b>	<b>2.3.1. Are there specific safeguards installed, and if yes, what methods are applied to prevent and reduce the risk of double financing of projects?</b>
DE	Approaches range from increased interdepartmental cooperation in the implementation of the various EU programmes to setting up a clearing house, the purpose of which is to show, for example as a Land-specific institution in the context of the carrying out of an OP, the wide range of financial flows across funds.
EE	Estonia has a Structural Funds database, SFOS, which makes it possible to carry out cross-checks on the basis of invoices, enables the exchange of information and comparison between implementers (where the aid recipient is the same); checks of the state aid register, implementers' websites where aid recipients are published.
IE	Demarcation arrangements were put in place during the design phase of the OPs, to minimize the risk of duplication. Further safeguards are in place such as ongoing communication with all parties; membership on each other's Monitoring Committees to guard against cross-over of funds; management verification checks and consultation with the Managing Authorities of the other OPs at planning stages.
EL	Structural – Cohesion: Obligatory presentation of a Solemn Declaration by the beneficiary attesting that there is no double financing of the project's expenditure, together with the application for financing from the Operational Programme; uniquely correlating the accounting records substantiating an expenditure with a particular project under the IIS, and prohibiting the submission of the same accounting records for different expenditure; stamping of all the invoices for a project so that they cannot be re-used.
ES	<ol style="list-style-type: none"> <li>1. Analysis of the information contained in the National Subsidies Database and in the Autonomous Communities' Aid Databases;</li> <li>2. Comparison and scrutiny of information published in the Official Gazettes about subsidies awarded;</li> <li>3. Use of the method of stamping invoices and proof of expenditure;</li> <li>4. Setting-up of Committees in some Autonomous Communities to examine and check available information;</li> <li>5. Computer applications Fondos 2007 and FSE2007.</li> </ol>
FR	See point 2.2.1.

Member State:	2.3.1. Are there specific safeguards installed, and if yes, what methods are applied to prevent and reduce the risk of double financing of projects?
IT	Under the Italian legislation each public-funded project must be assigned a code. The Single Project Code (CUP) is an alphanumeric label that clearly identifies each individual public investment project and is used throughout the entire project cycle. The code is assigned online by going to the website of the CIPE, which manages and administers the whole databank and the assignment of the actual codes.
CY	The accounting system used by the Government of Cyprus (FIMAS - Financial Information and Management Accounting System) and the Integrated Information System (OPS, a system developed specifically for projects co-funded by the European Union) help identify invoices with the same number, the same date and the same beneficiary. Furthermore, the beneficiary informs the Government of the funding sources for each project. In addition, beneficiaries must sign a declaration that they have not received any other funding for the same project.
LV	The Managing Authority (MA) regularly informs the Responsible Institution (RI) regarding projects approved under the EEA/Norwegian Financial Instruments and the Latvia-Switzerland Cooperation Programme (project lists are available on the websites of the respective programmes). Representatives of the MA participate as observers on the supervisory committees of other EU Funds and financial instruments. A prohibition on duplication of funding is specified in the evaluation criteria for project applications, and during the evaluation phase the RI makes use of the management information system.
LT	<p>Methods:</p> <ol style="list-style-type: none"> <li>1. An inter-institutional cooperation is maintained in the course of programming, project registration and assessment, the conclusion of project administration and financing contracts, and monitoring of project implementation;</li> <li>2. Use is made of information systems (SFMIS) and related internet sites and other public internet sites (EU structural support internet site (<a href="http://www.esparama.lt">www.esparama.lt</a>), and the internet sites of ministries and/or other authorities or implementing authorities);</li> <li>3. Assessments of EU structural support are carried out;</li> <li>4. A work group for risk management has been set up.</li> </ol>
LU	<p>FEDER: Extensive discussions with beneficiaries and cross-check with other administrations. Regular meeting of the "Comité de concertation", composed by the different managing authorities. Regular on-the-spot audits initiated by the Court of auditors.</p> <p>FSE: controls are carried out on original documents, normally no copies are accepted.</p>

Member State:	2.3.1. Are there specific safeguards installed, and if yes, what methods are applied to prevent and reduce the risk of double financing of projects?
HU	The accounts and accounting documents submitted by beneficiaries holding grant contracts are recorded in the financing module of the Single Monitoring Information System (EMIR). To avoid the risk of double financing, the system checks that it is not possible for documents with the same serial number from a particular operator (identified on the basis of his tax number) to be recorded multiple times in the system: in the event that this is attempted a warning message appears and the account cannot be saved.
MT	Declaration by Applicant on submission of application, if same/similar project has been submitted/accepted for funding from any other Programme. Prior to selection of projects in areas of potential overlaps, coordination mechanisms between Managing Authorities of different funds. Original invoices presented to Treasury for payment are stamped with the Structural Funds rubber stamp/retained by Treasury. Database system in place automatically excludes same contract entered more than once within same commitment.
NL	ESF: information is exchanged between departments. ERDF: the publication of the names of beneficiaries (see Article 7(d) of Regulation 1828/06) makes it possible to see whether a project is receiving support from more than one EU fund.
AT	Grant agreements, which are standard practice where funds are being awarded, contain clauses aimed at precluding the possibility of double financing. Furthermore, audit procedures have been established governing the eligibility of expenditure which, once again, are intended to rule out the possibility of double financing. The ERDF eligibility rules state that control bodies must certify proof of use on the basis of original documents and are obliged to validate original supporting evidence.
PL	Mechanisms reducing the risk of double financing: <ul style="list-style-type: none"> <li>• Demarcation line at the stage of applying for co-financing;</li> <li>• Cross-checks with the use of data registered in electronic systems for EU funds;</li> <li>• System of beneficiaries' statements attached to the application for co-financing;</li> <li>• Controls by treasury control offices with regard to VAT payers conducting projects financed under structural funds and the Cohesion Fund.</li> </ul>
PT	The internal control procedures provide for vertical information exchanges, there being different levels of analysis of applications. The procedure is based on the Information System of the Managing Authorities of the various Operational Programmes, which make available at all times and to all parties the information necessary for a decision. As good practice, the Managing Authorities also refer to the Corruption Risk Management Plans.



Member State:	2.3.1. Are there specific safeguards installed, and if yes, what methods are applied to prevent and reduce the risk of double financing of projects?
RO	The beneficiary has to write the SMIS code on the supporting documents providing the basis for reimbursements of expenditure. During the administrative check, the implementing authorities fill in the checklist for reimbursement requests, which contains information on avoiding double financing. When submitted, the financing application has to be accompanied by a statutory declaration of eligibility.
SI	Material restrictions, checks on documents with regard to the document reference and the tax numbers of the issuer in the ISARR system.
SK	In order to prevent double-financing, ITMS enables a check to see whether payment claims contain documents with the same internal number. The managing authority checks on the basis of the material available to it (e.g. from ITMS and communication with the programme manager) and by means of an on-the-spot check that there is no overlapping of expenditure. The possibility of double financing is also checked by the audit authority in the audit of the sample of payment claims. A member of the audit team stamps documents that have been checked with the words 'Checked by Government Audit'. One aim of this is to prevent it being used again.
FI	Mainland Finland's programmes of measures under the regional competitiveness and employment objective for the period 2007-2013 are funded from a single source. Simultaneous funding of projects from the ESF or ERDF is thus prohibited from the outset. Åland did not have any special precautions in place in 2010. When applications are processed, the authorities check whether the applicant has received public aid from other sources in an effort to prevent double financing.
SE	Authorities who pay out EU funds must work together. There is also structured cooperation in the form of a fund coordination group (Fondsamordningsgrupp). The group discusses practical implementation measures.
UK	NI: A single database system permits list of beneficiaries to be generated by programme and Member State authorities as required when any query arises; S: Two Intermediate Bodies and one centralised Managing Authority shares information prior to applications being considered; JIU: ESF in England is mainly funded through the co-financing of projects which significantly reduces the risk of double funding.

<b>Member State:</b>	<b>2.3.2. Are there tools in place in order to identify possible attempts of double financing at the stage of the application/authorisation of projects?</b>
BE	<p>Consultations and regular exchanges of information between the members of project selection committees either through meetings or the dissemination of lists of ongoing projects. Centralisation of statements of claims in one database showing the list of expenses presented for European cofinancing.</p> <p>German-speaking Community: officials in the European programme managing authorities and representatives of each department of the Ministry of the German-speaking Community take part in the project selection committee.</p> <p>The other Belgian managing authorities act as observers on the ESF monitoring committee in the German-speaking Community.</p> <p>At national level (SPF Intégration Sociale), a working group is in the process of devising a method of identifying potential double financing in social welfare (CPAS) projects</p>
BG	<p>Declaration concerning the lack of double financing of the project or some of its activities. Special module of the ISUN. 100% document checks, adhering to the "four-eye principle". On-the-spot checks.</p>
CZ	<p>Yes. Ex-ante risk analysis. Ex-ante on-the-spot checks. In his application for aid from the operational programme the applicant states whether he is implementing (or has implemented) other projects of a similar nature. Where the risk of double financing is suspected, on-the-spot checks may be initiated. Whilst a project is being implemented it is subject to administrative and/or on-the-spot checks.</p>
DK	<p>Yes. When the application is submitted, a check is conducted to determine whether the project includes activities that might come under other aid schemes. If the project includes different activities that might come under other aid schemes, checklists are used as part of the procedure in order to determine that no expenditure is double-funded. A condition to this effect may be stipulated in the grant letter when the project is approved.</p>
DE	<p>Apart from electronic procedures, there are in some cases agreements between managing authorities, the audit authorities and the intermediate bodies to be bound by a 'funding manual' and thereby to use checklists with modules for audits covering all aspects of the relevant Regulations. A check as to whether an operation is also financed by other grant awarding authorities is conducted on request and attested by the audit declaration. This may be followed by a clearing procedure.</p>
EE	<p>Thorough check before deciding to grant funding or making payment</p>

<b>Member State:</b>	<b>2.3.2. Are there tools in place in order to identify possible attempts of double financing at the stage of the application/authorisation of projects?</b>
IE	Written confirmation is required that there is no double financing taking place and followed up with Article 13 checks and Article 16 audits. One of the roles of the National Coordination Committee of the Funds is to address any implementation issues that may warrant demarcation in the operational programmes and any plans for new programmes to ensure that the Funds are not overlapping. There have been no significant issues of duplication or demarcation reported.
EL	Structural – Cohesion: Obligatory presentation of a Solemn Declaration by the beneficiary attesting that there is no double financing of the project's expenditure, together with the application for financing from the Operational Programme. Specially for state aid projects, the IIS-NSRF can serve as a control instrument since each entity that receives state aid is identified by a unique number (tax registration number) for the aid received for the period 2007-2013 from all the programmes in the area of cohesion.
ES	Yes. The main ones are as follows: a) National Subsidies Database and Autonomous Communities' Aid Databases; b) Operations sheets that are usually drawn up for investment projects and indicate their funding sources; c) Exchange of files between aid administrators; d) Legal declarations by the beneficiaries that there is no instance of double financing; e) Specific computer applications: Fondos 2007 for managing ERDF-Cohesion Fund and FSE2007.
FR	See point 2.2.1. The decentralised departments of the financial authorities also give an economic and financial opinion on the beneficiary's financial situation and solvency.
IT	Under the MONITWEB monitoring system managed by the Ministry for Economic Affairs and Finance – IGRUE, information can be registered about the financial, procedural and physical situation of the programme and provides useful information about each co-financed measure. It is a useful tool for identifying possible attempts at double financing already at the stage of application/authorisation of projects.
CY	Yes. The beneficiary declares all sources of funding for the project and declares that he/she will not try to receive funding from other sources for this particular project.
LV	See points 2.2.1 and 2.3.1.
LT	Yes. Measures are described in 2.2.1.

<b>Member State:</b>	<b>2.3.2. Are there tools in place in order to identify possible attempts of double financing at the stage of the application/authorisation of projects?</b>
LU	Extensive discussions with beneficiaries and cross-check with other administrations. Regular meeting of the "Comité de concertation", composed by the different managing authorities. Regular on-the-spot audits initiated by the Court of auditors.
HU	The tenderer does not submit the account at the tendering stage. After the conclusion of the contract, see point 2.3.1.
MT	As stated above, first there is declaration by Applicant at time of submission of application for a grant; applicant declaring if same/similar project has been submitted for/accepted for funding from any other Programme (EU/other). Prior to selection of projects in areas where potential overlaps are almost inevitable, there are coordination mechanisms between a number of Managing Authorities (or equivalent) of different funds where cross checking of lists of Beneficiaries and projects is made.
NL	ESF: No. There are no tools in place for this. ERDF: No. There are no tools in place for this.
AT	Yes. In some cases grant committees decide on individual applications. They contain representatives of the various implementing bodies, which mean that multiple applications can be detected.
PL	1. Demarcation line; 2. Cross-checks conducted by the Implementing entities for the Rural Development Programme (control of project scope and location); 3. System of beneficiaries' statements attached to the application for co-financing.
PT	At the application acceptance stage, checks are made that the beneficiary has not submitted the application before; the beneficiary signs a declaration, the absence of which constitutes a reason for exclusion. In the administrative checks, expenditure documents are cancelled by stamping. Summary tables are drawn up of applications and their links with other Community frameworks. In the audits on operations, the questionnaire contains a specific component which covers the analysis of double financing.
RO	Attempts to obtain double financing are prevented by the specific features of each operational programme and by the mandatory documents submitted when applying for financing.
SI	Material restrictions, account number in ISARR system, comparison of list of beneficiaries between departments as part of on-the-spot and administrative controls.

<b>Member State:</b>	<b>2.3.2. Are there tools in place in order to identify possible attempts of double financing at the stage of the application/authorisation of projects?</b>
SK	Yes. The applicant states in the grant application that it does not apply other grant for the activities (eligible expenses) of the project and it did not obtain (in the past) the grant for the activities (eligible expenses) of the project.
FI	The bodies associated with central coordination of programmes of national and Structural Fund co-funding under the Regional Development Act (No 1695/2009) which coordinate measures under different programmes (particularly the provincial cooperation groups and their secretariats). There are also authority-specific (project selection) working groups which exchange information with each other. Applicants are required at the application stage to declare any other aid they have already received or are applying for.
SE	Cooperation between the Swedish Agency for Economic and Regional Growth and the ESF Council. The Agency and the ESF Council also occupy the same premises.
UK	NI: Creation of a Letter of Offer requires the Authority to identify and record the source of all funding to the proposed operation including details of any partner/bodies. W: All projects are reviewed and approved by a small group of controllers, each with specific areas of responsibility. JIU: Co-financing organisations are pre-vetted by the Managing Authority to ensure they have systems in place to identify and monitor contracts through their own databases.

Member State:	2.3.3. Specify which database(s) holding all or parts of the information regarding the projects co-funded by EU funds exist in your Member State.	
BE	National level	ESF agency: the accounts of non-profit-making organisations are accessible via the website of the Belgian National Bank (NB).
	Regional level	ESF: Brussels Capital Region server: ACTIRIS; Flanders: <a href="http://www.esf-agentschap.be">www.esf-agentschap.be</a> en <a href="http://www.esf2007-2013.vlaanderen.be">www.esf2007-2013.vlaanderen.be</a> ; Walloon Region: <a href="http://www.fse.be">http://www.fse.be</a> (list of approved projects and operational programme promoters); ERDF: / German-speaking Community: a list of projects (beneficiaries) is published on the official website of the German-speaking Community giving the project name, promoter, target group and total amounts of expenditure and co-financing. Walloon public service: EUROGES - all the information on beneficiaries + website <a href="http://europe.wallonie.be">http://europe.wallonie.be</a> ; EFRO VL (Flanders): <a href="http://www.efro.be">www.efro.be</a> . Brussels Capital Region ERDF: data on selected ERDF projects are currently stored on the Brussels Capital Region server. A specific database is being set up for these projects.
	Local level	Agency for Agriculture and Fisheries: publication of list of beneficiaries. NB: co-financing beneficiaries can all be found via the managing authorities' websites. German-speaking Community ESF: internally, all the monitoring reports with the financing details of the projects can be consulted by the certification and control authorities
BG	National level	Unified Information System for Management and Monitoring of the Structural Instruments of the EU in Bulgaria (ISUN); Integrated Administration and Control System (ISAK) — Rural Development Programme; Axter Popeye — OP for Development of the Fisheries Sector; Monitoring Information System for all projects financed by the Cohesion Fund (MIS); Information system for management of the Phare Programme; SAPARD Database
CZ	National level	MSC2007 – Monitoring System Central for the programming period 2007-13, MSSF CENTRAL; Monit7+ IOP; Monit SROP ( for Joint Regional Operational Programme), Monit JPD 2 ( for Single Programming Document); IS Viola - financial dates about payments for projects; IS CEDR III (Central Register of Subsidies from the State Budget); , EDS/SMVS (formerly ISPROFIN – Information System for Programme Financing),
	Local level	IS DIS

<b>Member State:</b>	<b>2.3.3. Specify which database(s) holding all or parts of the information regarding the projects co-funded by EU funds exist in your Member State.</b>	
DK	National level	For the Structural Funds - TAS (administrative grant management system).
	Regional level	For the Structural Funds - TAS (administrative grant management system).
DE	Regional level	There are databases which are used by the ESF, ERDF and EAFRD fund managing authorities in accordance with federal conditions.
EE	National level	SFOS, State aid register, Public Procurement Register, public information (websites, <a href="http://www.strukturifondid.ee">http://www.strukturifondid.ee</a> , etc.)
	Local level	Internal level - internal systems (foreign and domestic aid)
IE	National level	European Union Structural Funds database/certification system.
EL	National level	Structural – Cohesion: All the data regarding the projects and all their implementation procedures (submission of application, evaluation, and selection of project for co-financing, announcement of project, execution and completion of the physical and financial object) are kept in the IIS-NSRF at national level.
ES	National level	National Subsidies Database: provided for in the General Subsidies Act, the basic legislation for the whole country, implemented by Royal Decree 887/06 and Order 29/03/07. It establishes the requirement for the bodies that manage subsidies to feed information into the National Database and to comply with the EU requirement to monitor the cumulation of subsidies. Applications: FONDOS 2007 FSE2007
	Regional level	Most Autonomous Communities have their own subsidies databases and specific bases for monitoring and checking EU-funded projects.
	Local level	The local authorities in Spain are required to provide information about subsidies to the National State Subsidies Database, even if the Autonomous Communities have their own additional monitoring system related to these authorities.

<b>Member State:</b>	<b>2.3.3. Specify which database(s) holding all or parts of the information regarding the projects co-funded by EU funds exist in your Member State.</b>	
FR	National level	Based on the 'info centre' optimisation tool of the PRESAGE databases.
	Regional level	Based on the PRESAGE IT application. Comparisons can be made for regular beneficiaries.
	Local level	The local level is the regional level.
IT	National level	The only database at national level that monitors projects co-funded by the EU is MONITWEB. The competent national authorities also have their own information systems for managing programmes, e.g.: SIPOReM – Infrastrutture SIGMA – Lavoro SIAN - AGEA SIP - Interno
	Regional level	At regional level MONITWEB receives programming and operational data from the local systems. The authorities also have information systems that interface with Monitweb: SIRGIL (Liguria) MIR 2007 (Puglia) MICFVG (Friuli) SIGFRIDO (Marche) SI_MON (Lazio) SMILE (Campania) CARONTE (Sicilia).
CY	National level	OPS (Integrated Information System); FIMAS (Financial Information and Management Accounting System)
LV	National level	The EU Funds management information system, where an automated link is provided to the 2007-2013 EFF and EAFRD system. Up-to-date lists of approved projects under the EEA/Norwegian Financial Instruments and Latvia-Switzerland Cooperation Programme are available on the website of the respective programmes.
LT	National level	The database SFMIS, which was set up pursuant to Council Regulation (EC) No 1260/1999 of 21 June 1999 laying down general provisions on the Structural Funds (OJ 2004, special edition, Chapter 14, Volume 01, pp. 31–72) and Council Regulation (EC) No 1083/2006 of 11 July 2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and repealing Regulation (EC) No 1260/1999 (OJ L 210, 2006, p. 25) as last amended by Council Regulation (EU) No 539/2010 of 16 June 2010 (OJ L 158, 2010, p. 1). The founder and manager of the SFMIS is the Ministry of Finance as the managing authority for the Lithuanian Single Programming Document for 2004–2006, the European Union Cohesion Fund for 2000–2006 and the operational programmes for 2007–2013.



<b>Member State:</b>	<b>2.3.3. Specify which database(s) holding all or parts of the information regarding the projects co-funded by EU funds exist in your Member State.</b>	
LU	National level	Comité de concertation Common internet site
HU	National level	An electronic data link has been established between the EMIR system and the Treasury Monitoring System (KIMOR) enabling a check to be made on the possible cumulation of grants for tenders submitted, and electronic data exchange for the administrative databases. Interreg Monitoring Information System 2007-2013.
	Regional level	An electronic data link has been established between EMIR and KIMOR enabling a check to be made on the possible cumulation of grants for tenders submitted to the NFU on the basis of the grant data stored in KIMOR. This upgrade makes possible the electronic data exchange for the administrative databases.
	Local level	An electronic data link has been established between EMIR and KIMOR enabling a check to be made on the possible cumulation of grants for tenders submitted to the NFU on the basis of the grant data stored in KIMOR. This upgrade makes possible the electronic data exchange for the administrative databases.
MT	National level	The Structural Funds Database 2007-2013 is a centralised database management system developed for the management of Structural Funds during the period 2007-2013 in Malta. The backbone of the database is the financial mechanism for the management of funds from programme to invoice level.
NL	National level	ESF: this information is included in the Bones primary process system. ERDF: the 'Europa om de hoek' website.
	Regional level	ERDF: the separate programmes contain this information.
AT	National level	All projects funded under the ERDF Convergence+Phasing Out and Regional Competitiveness programmes are logged in a central (national) ERDF project data base.
PL	National level	Information System for Financial Monitoring and Controlling of the Structural Funds and the Cohesion Fund (SIMIK 04-06); National Information System SIMIK 2007-2013.
	Local level	56 Local Information Systems under the NSRF, including 38 systems implemented with regard to sectoral programmes. LISs are integrated with the National IS SIMIK 07-13, to which data are input by the institutions of the NSRF implementing system on a mandatory basis – within the scope defined by the NSRF Coordinating Authority.

<b>Member State:</b>	<b>2.3.3. Specify which database(s) holding all or parts of the information regarding the projects co-funded by EU funds exist in your Member State.</b>	
PT	National level	Information systems of the various Managing Authorities.
RO	National level	Single Management Information System (SMIS) - CSNR - the database of the National Regulatory and Monitoring Authority for Public Procurement (ANRMAP)
SI	National level	ISARR, ISPA, MFERAC
SK	National level	Information monitoring system - ITMS; Information system for accounting of funds - ISUF; Central register of contracts - CRZ.
FI	National level	The Structural Funds' public information service contains the CEDTEs' business services register, the Agriculture, Food, and Rural Affairs Administration's information system, and ERDF and ESF programme aid recipients' information and the data for Åland can be found in the province's project register.
SE	National level	The Agency for Economic and Regional Growth has a case-management system (NYPS) and a project database. The ESF Council has an IT-based dossier-processing system (EBS) into which all operations from application to closure is entered.
UK	National level	The national ESF database INES holds details of all ESF and match contracts awarded by co-financing organisations and other providers. The risk of double funding is significantly reduced as each contract will have been scoped and vetted for a discrete area of activity.
	Regional level	All operations co-financed by EU Structural Funds in N.I, plus the Rural Development Programme (EAFRD) and the N.I operations under the EFF are recorded on the unitary 'Systems 2007' database. S - EUROSYS.
	Local level	Same as Regional level.

<b>Member State:</b>	<b>2.3.4. Which are the authorities that have access to these database(s)?</b>
BE	The programmes and policies managing authorities; the certification bodies, audit authorities and the Flemish audit office (Rekenhof). In addition, in specific cases, with a justified request, the other competent authorities. The lists of beneficiaries are available to the public.
BG	The authorities involved in the management, monitoring, control, and audit of the resources from the SCFs; the CCU of the Council of Ministers; the Phare and ISPA executive agencies; the IBs; all authorities involved in the management, monitoring, control, and audit of the resources from the agricultural funds and the EFF; and citizens through the ISUN public information module.
CZ	IS MSC 2007, Monit7+ IOP - Managing authority and Intermediate Body, National Coordination Authority, Certifying Authority, Audit Authority, Delegated Audit Authority, European Commission, Czech police force, National Audit Office, OLAF, European Court of Auditors; in the case of FS the Managing Authority also has access to the relevant database. IS CEDR III - funding providers, territorial tax authority, Ministry of Finance; EDS/SMVS - budget administrator, programme administrator, territorial tax authority, Ministry of Finance. IS Monit and SFC – Audit Authority has access, IS Viola – Paying and Certifying Authority, Department Control..
DK	National and regional authorities responsible for the administration of the ESF/ERDF.
DE	Not applicable
EE	SFOS - the intermediary bodies for Structural Funds (ESF, ERF, CF): State aid register - bodies involved in brokering Structural Funds + aid claimants; Public Procurement Register - all bodies; websites - public information.
IE	Certifying Authority, Managing Authority, Audit Authority, Intermediate Body & Public Final Beneficiary.
EL	Structural – Cohesion: In the IIS-NSRF: the OP managing authorities, the Certifying Authority and the Audit Authority all have graded access depending on their competences.
ES	a) The National Subsidies Database: monitoring and managing bodies have access to the information; b) Fondos 2007: all the authorities of the operational programmes have access; c) FSE2007: intermediate bodies have access to upload data.

<b>Member State:</b>	<b>2.3.4. Which are the authorities that have access to these database(s)?</b>
FR	The managing authorities, regional councils, managers of global grants, OSEO, operations controllers, certification authorities, central administrations, DATAR, CICC.
IT	MONITWEB (IGRUE): in general, each of the authorities has access to the monitoring system in order to check and validate their own data. SIAN (AGEA): National, Regional and Local Authorities and external control bodies. REGIONAL SYSTEMS: AdG, AdA, AdC and Guardia di Finanza.
CY	All the Ministries and all the Government departments and services have access to FIMAS. All the Ministries and the services carrying out projects co-funded by the European Union have access to OPS.
LV	Bodies involved in the administration of EU funds.
LT	The National Audit Office of Lithuania, the Ministry of Finance, the intermediate bodies and implementing authorities, the Public Procurement Office, the Financial Crime Investigation Service under the Ministry of the Interior, the Special Investigation Service of the Republic of Lithuania, the State Security Department of the Republic of Lithuania, and the Lithuanian Road Administration under the Ministry of Transport and Communications. Other state authorities, bodies or enterprises may receive data from the SFMIS if they comply with the requirements laid down in the SFMIS Regulations approved by Order No 1K-263 of the Minister for Finance of the Republic of Lithuania of 20 July 2006 (the amended Regulations approved by Order No 1K-256 of the Minister for Finance of the Republic of Lithuania of 26 August 2008 (Valstybės žinios (Official Gazette) 2008, No 99-3831).
LU	All the management authorities, certification authorities and audit authorities.
HU	The Managing Authority, the Control Authority and the Certifying Authority.
MT	All the authorities involved in the implementation, tendering, payment and control of Cohesion Policy.
NL	ESF: the management authority, certifying authority and audit authority. ERDF: everyone has access to the public website 'Europa om de hoek'.
AT	The authorities responsible for the programmes, for certification and for control, along with their intermediaries.

<b>Member State:</b>	<b>2.3.4. Which are the authorities that have access to these database(s)?</b>
PL	To the extent applicable, institutions of the Polish system of implementation of: OP, agricultural funds, fisheries fund; NSRF Coordinating Authority; users conducting cross-checks in accordance with the powers conferred on them.
PT	The Managing Authority, the intermediate bodies (OIs) and the Public Policy Implementing Bodies (OREPPs), where these exist; the Certifying Authority or other bodies to which the certifying authorities can give access, such as the IGF (NSRF Audit Authority).
RO	SMIS: the managing authorities, the intermediate bodies, the Certifying and Paying Authority, the Audit Authority, the Coordinating Authority for Structural Instruments, the Anti-Fraud Department; the ANRMAP database: ANRMAP.
SI	Authorities at all levels (including the audit body and certification authority), up to beneficiary level.
SK	Internal part of ITMS: managing authority, managing authority intermediary body, certification authority, audit authority, payment unit, financial control administration, cooperating body. Public part of ITMS: beneficiary. ISUF: payment unit, certification authority. CRZ: public.
FI	The state aid authority has the right to obtain essential information for example about public support to applicants or recipients of state aid. Information may also be handed over to authorities conducting a preliminary investigation or prosecution in connection with a scientific investigation or EU obligations.
SE	NYPS: Swedish Agency for Economic and Regional Growth, County Administrative Boards and regional councils, etc. The project database is publicly accessible. EBS: ESF Council and Swedish National Financial Management Authority.
UK	The Managing, Audit and Certifying Authorities and intermediate Administration Bodies.

Member State:	2.3.5. Briefly specify what the data these database hold is.	
BE	Regional level	<p>Flemish and Walloon EUROGES: all material and financial data necessary – beneficiaries, project name, project content, total costs, percentage of aid, starting date and completion date, checks, inspection reports.</p> <p>WR (EUROGES): applications lodged in reply to calls for projects; project descriptions; reference documents (decrees, project factsheets, etc.); description of tangible progress (activities reports, etc.); financial situation (including the list of expenses submitted for subsidisation); monitoring indicators; checks conducted (reports, etc.).</p> <p>Brussels Capital Region ESF: idem, paper copies of invoices and pay slips are kept, however.</p>
BG	National level	<p>Data on candidates, project proposals and contracts awarded under the OPs involving resources from the SCFs, under the Rural Development Programme involving resources from the EAFRD, under the OP for Development of the Fisheries Sector involving resources from the EFF, under the pre-accession programmes Phare, ISPA and SAPARD (including implementation, payment requests, verified amounts, on-the-spot checks, financial corrections, payments, irregularities).</p>
CZ	National level	<p>MSC2007-administrative and financial data concerning SF and FC projects, registration of irregularities at national level, EDS/SMVS-financial data concerning projects, financial flow, discrepancies and settlements, checks pursuant to Articles 4 and 9 of Regulation (EC) No 1386/2002 and projects, progress charts, balance sheets, withdrawals, management documents; CEDR III-Central Register of Subsidies from the State Budget. IS Viola - financial dates about payments for projects.</p>
	Regional level	<p>MSC2007 - factual and financial data concerning projects, MONIT7+ - factual and financial data concerning projects, procedure adopted by the administration.</p>
	Local level	<p>IS DIS – factual and financial data concerning projects</p>
DK	National level	<p>TAS - contains all information from application to grant and case management-related documents, including all financial information such as funding.</p>
	Regional level	<p>Same information as at national level.</p>

<b>Member State:</b>	<b>2.3.5. Briefly specify what the data these database hold is.</b>	
DE	Regional level	ERDF, ESF, EAFRD data where appropriate. A database of this type thus allows a comparison of data to identify any double funding, e.g. by entering the name and address of the grant recipient, the location of the investment or implementation and a short description of the support project.
EE	National level	SFOS - all information on projects, incl. invoices, and State aid register - data on those granting and receiving aid and on the granting of aid, measures, data on payments and earmarking funds, etc. Public Procurement Register - pre-information notice, contract notice, award notice, amendments, additional information, etc. Public information.
	Local level	Internal systems, correspondence, decisions, etc.
IE	National level	Operation/project level data as required by Annex III of Regulation 1828/2006.
EL	National level	Structural – Cohesion: All the data and information for each current project is kept in the IIS-NRSF in accordance with Regulation (EC) No 1828/2006.
ES	National level	a) National Subsidies Database: information on the legislation applicable, beneficiaries, management of awards and on recovery of subsidies and also penalties; b) Fondos 2007 and FSE2007: information on approved operations and declared expenditure.
	Regional level	Autonomous Communities' subsidies databases contain similar information to that of the National Subsidies Database, so that the information they contain can be fed into the National Database.
	Local level	The content and scope of the monitoring systems of local authorities that have databases are similar to those of the National Subsidies Database.
FR	Regional level	PRESAGE provides access to several different types of data: identity of beneficiaries, technical description of operations, financing plans, instruction notices, decisions of the various committees, financial data.

<b>Member State:</b>	<b>2.3.5. Briefly specify what the data these database hold is.</b>	
IT	National level	MONITWEB: information on projects (identification details, financial and procedural data). SIAN: Register of Farm Holdings, Farm File, management and updating of national registers. SIP: registration of project implementation stages. SIGMA: administrative and financial data and other project indicators.
	Regional level	In general, regional databanks contain information on: beneficiaries, production activities, financing applications operations and programmes, reports, monitoring, checks and certification of expenditure.
CY	National level	The National Accounting System (FIMAS) holds all the data on payments made by the Government. The MIS (Management Information System - which was created exclusively for projects co-financed by the European Union) contains information on the projects approved for co-financing, the contracts for each project, and the total expenditure of the project, the eligible expenses and the European Union contribution, as well as the national contribution to the costs of each project.
LV	National level	The EU Funds management information system makes available such information as can be used to define the risk of double financing: funding recipient, planned activities, project duration, financial information, project implementation locations, results of on-the-spot checks, and information on irregularities.
LT	National level	The information and scanned documents regarding the projects being implemented under the measures of the Lithuanian Single Programming Document for 2004–2006, the European Union Cohesion Fund for 2000–2006 and the programming period for 2007–2013.
LU	National level	FEDER: List of projects financed FSE: Financial data, qualitative annual project reporting, follow-up data
HU	National level	EMIR contains the data and supporting documents necessary for the tender evaluation, follow-up and maintenance. It contains data on the project selection process, the conclusion of the contract, the financing, the follow-up, the irregularity procedure and the claim management system.



Member State:	2.3.5. Briefly specify what the data these database hold is.	
	Regional level	EMIR contains the data and supporting documents necessary for the tender evaluation, follow-up and maintenance. It contains data on the project selection process, the conclusion of the contract, the financing, the follow-up, the irregularity procedure and the claim management system.
	Local level	EMIR contains the data and supporting documents necessary for the tender evaluation, follow-up and maintenance. It contains data on the project selection process, the conclusion of the contract, the financing, the follow-up, the irregularity procedure and the claim management system.
MT	National level	All relevant data regarding project & payment tracking system. Holds data on contractors/invoice nos. & stores scanned invoices/contracts/other info pertinent to implement/control of projects. Also captures data on the GM's bank account used for payments of invoices and receipts following claims to the EC.
NL	National level	ESF: Bones contains all information from the application to the determination of the final amount. ERDF: the 'Europa om de hoek' website lists all ERDF-funded projects in the Netherlands. The site shows, for example, the name of the beneficiary, the EU contribution and the duration of the project.
	Regional level	ERDF: the information required under Article 7(d) of Regulation No 1828/06.
AT	National level	At least the information required under Annex III of Regulation (EC) 1828/2006 for each project.
PL	National level	Databases contain key data provided in applications, signed co-financing agreements and payment applications; data related to spot checks carried out on project location; cross-checks; registers of: project expenses; advance payments to beneficiaries; expenditure forecasts; expenditure declarations.
	Local level	Data related to the project life cycle to the extent defined by the institution which owns the LIS.
PT	National level	Project data, from entry to final execution, contract award and payments. It contains the application forms, project technical analyses, project approvals, contracts, payment requests with respective technical analysis, and payments.

Member State:	2.3.5. Briefly specify what the data these database hold is.	
RO	National level	SMIS: scheduling, evaluation, selection, technical and financial monitoring, contracting, payments, checks and controls, audit, programme assessment; ANRMAP: reports issued by the contracting authorities concerning fulfilment of contractual obligations and any damages.
SI	National level	The databases hold data on beneficiaries, value, content of operation, planned implementation of operation (finance, substance), realisation of operation supported by data on all documents that serve as a basis for the disbursement of funds (issuer of document, issuer's tax number, date of issue, payrolls, costs)
SK	National level	ITMS: grant claim, Grant Contract, invoices, payment claims, public procurement information, project control report, irregularities, recovery claims, and expenses. ISUF: accounting statements from certifying authority and payment units. CRZ: mandatory published contracts.
FI	National level	Data which the Member State is required to publish about recipients of EU co-funding under the provisions of the Financial Regulation.
SE	National level	NYPS: project applications, aid decisions and payments. Project database: beneficiaries, descriptions of projects, financing, project duration. EBS: application, preparation and decision-making operations in relation to applications for projects and requests for payment. Decisions on closing of cases, cancellation decisions and recovery decisions also in EBS.
UK	National level	DCLG: Details of all ERDF grant funded projects including payments and irregularities.
	Regional level	NI: Systems 2007 holds data relating to applications for funding, letters of offer, expenditure claims and payments, non-financial achievement, verifications audits irregularities, interim claims, EU receipts and disbursements. S: All project related data.
	Local level	Same as Regional level.

<b>Member State:</b>	<p><b>2.3.6. Are there any other electronic tools (analytical applications, messaging systems) developed at a national level that can be combined with external data resources (e.g. public internet sites, public databases) in order to collect and analyse data about projects in your Member State and prevent from double financing?[3]</b></p> <p><b>[3] For example: The European Commission (Joint Research Centre) is developing a tool - TR-Aid (Transparent Aid) - to assist in the prevention of double funding of projects. TR-Aid contains information on external aid projects such as from the external aid database of the Commission and certain public internet sites such as the OECD and UN OCHA (for Humanitarian Aid data). Data is collected for projects with details such as: the country where the project is carried out; the budget; the sector; the duration and the partners involved.</b></p>
BE	No
BG	Yes
CZ	No
DK	No
DE	No
EE	Yes
IE	Yes
EL	No
ES	Yes
FR	Yes
IT	Yes
CY	No
LV	Yes
LT	<p>Yes.</p> <p>The following data about SFMIS-registered applications are automatically transmitted to the publicly accessible EU structural support internet site (<a href="http://www.esparama.lt">www.esparama.lt</a>): applicant's name, project title, brief description of the project, unique reference number of the application, requested amount of funds, part of the support paid out, the county and municipality of project implementation.</p>

<b>Member State:</b>	<p><b>2.3.6. Are there any other electronic tools (analytical applications, messaging systems) developed at a national level that can be combined with external data resources (e.g. public internet sites, public databases) in order to collect and analyse data about projects in your Member State and prevent from double financing?[3]</b></p> <p><b>[3] For example: The European Commission (Joint Research Centre) is developing a tool - TR-Aid (Transparent Aid) - to assist in the prevention of double funding of projects. TR-Aid contains information on external aid projects such as from the external aid database of the Commission and certain public internet sites such as the OECD and UN OCHA (for Humanitarian Aid data). Data is collected for projects with details such as: the country where the project is carried out; the budget; the sector; the duration and the partners involved.</b></p>
LU	No
HU	No
MT	Yes
NL	No
AT	Yes
PL	Yes
PT	<p>Yes</p> <p>According to the transparency rules requirements the projects are on the Fund site. Under the financial control, IGF developed a online database, named SIQREN – AA, which contains the results of the audits. The information is also shared with the Certifying Authorities and with the Managing Authorities. It can be used, for example, for preventing the occurrence of double funding.</p>
RO	Yes
SI	<p>Yes / No</p> <p>Only in the context of and for the purposes of cohesion policy (on the web pages it is currently organised by calls for tenders/direct approvals – a new webpage is being prepared that will cover all beneficiaries; ISARR information system).</p>
SK	Yes
FI	No
SE	Yes
UK	No

<b>Member State:</b>	<b>2.3.7. How is the information flow between different competent authorities at national level – in the publication, award and execution phase of the contract - organised in order to prevent and reduce the risk of double financing of projects?</b>
BE	<p>Regular exchanges between the departments concerned, cross-participation by managing authorities in decision-making bodies (Brussels Capital Region, ERDF and the Flemish ESF body). Monitoring committees have been set up to coordinate the implementation of policies on subsidies and to avoid duplication of work. Ad hoc monitoring groups. Quarterly meetings with OLAF. Because there is a single audit authority, this makes it possible to identify double-subsidy fraud.</p> <p>Brussels Capital Region ERDF and ESF: participation by the managing authorities in project evaluation committees and in OP monitoring committees implemented by other managing authorities. Each managing authority disseminates the list of beneficiaries of European grants. These lists are accessible to all, allowing the authorities to find out which bodies are being subsidised by European funds.</p> <p>Lastly, the fact that a single audit authority is involved enables it to uncover fraud relating to double financing.</p> <p>German-speaking Community ESF and ERDF: authorities in the same ministerial department (daily informal exchanges), joint monitoring committee.</p>
BG	<p>When project proposals are assessed or in cases of direct awarding, a search in the ISUN is conducted to check whether the candidates concerned are implementing or have previously implemented projects under the other OPs. If this is the case, the presence or lack of overlapping activities (double financing) is established by means of official correspondence with the respective MA. When double financing is suspected, an on-the-spot check is carried out during the execution of the awarded contracts. Beneficiary—MA—ISUN—Certifying Authority</p>
CZ	<p>For the purpose of gathering data concerning projects the central register of de minimis aid, the commercial register, the debtors' register etc. are still in use. Access to the databases (editing/search), downloading of data from the database at the request of a competent authority, publishing of a list of recipients, exchange of information between funding providers where there is a risk of double financing.</p>
DK	<p>Information is exchanged in cooperation with the Danish Food Industry Agency in order to compare all cases that have received aid under the Structural Funds, the Rural Development Fund and the Fisheries Fund. The comparison is made by checking whether the CVR number (Central Business Register number) is listed under both the Rural Development and Fisheries programmes and the Structural Funds programmes. All supported Structural Funds projects are also entered in the project database on the website <a href="http://www.eustrukturfonde.dk">www.eustrukturfonde.dk</a>.</p>

<b>Member State:</b>	<b>2.3.7. How is the information flow between different competent authorities at national level – in the publication, award and execution phase of the contract - organised in order to prevent and reduce the risk of double financing of projects?</b>
DE	See point 2.3.1.
EE	SFOS, State aid register, Public Procurement Register, public information (websites, <a href="http://www.strukturifondid.ee">http://www.strukturifondid.ee</a> , etc.), official and unofficial cooperation.
IE	At the Committee on Coordination of EU Funds meetings and papers/reports. Certifying and Managing Authorities of EU funds and Department of Finance EU Structural Funds officers are members of this Committee. A Committee report is also submitted to NSRF Monitoring Committee Members.
EL	Structural – Cohesion: Formal administrative separation of responsibilities between the national competent authorities. Consultation of the Central Managing Authority. Web publication of notices, decisions and instruments for the adjudication and award of public works contracts, public supply contracts, public services contracts and public contracts for studies (Act 3861/2010).
ES	As regards the ERDF and the Cohesion Fund, the Fondos 2007 application contains all the details of the contracts concluded in co-financed operations. The fact that there is a single database for both funds ensures that there is no duplication. The FSE 2007 application meets the same objective.
FR	The PRESAGE application allows staff from the management and audit units and certifying officers to access all information concerning (technical, accounting, financial, etc.) operations, especially in the publication, award and execution phases of the contracts.
IT	Under MONITWEB's operational protocol each project is assigned an identification code generated by the local system and also the CUP code and at the same time checks that the two codes exist and that the CUP is valid. The protocol also stipulates that any project with a budget of over €20 000 for services and €40 000 for works, must indicate the tender identification code of the Supervisory Authority on public works, services and supplies contracts.

<b>Member State:</b>	<b>2.3.7. How is the information flow between different competent authorities at national level – in the publication, award and execution phase of the contract - organised in order to prevent and reduce the risk of double financing of projects?</b>
CY	<p>The procedure for public contracts takes place entirely via the public contract electronic system (e-procurement) which is managed by the Ministry of Finance of Cyprus. Due to its small size, Cyprus has only one management authority and one certification authority. Consequently these two authorities look after all the capital and certify all the expenses. Furthermore these two authorities have access to the national accounting systems and the checks are carried out electronically to ensure that every effort is made to spot instances of double financing. Moreover, the competent authorities which approved the projects are the contact points for the structural parts (mainly the Ministries). Before the project is approved, information is exchanged at the national level, especially for Government projects, to ensure that these are financed only from one source. As regards the subsidy scheme, the responsible contact point asks for a declaration on the double funding from the beneficiary to be submitted with the subsidy application. Furthermore, the original invoices and other documents submitted for payment by the beneficiaries are stamped with a special financing stamp to ensure prevention of double payment. Please note that all beneficiaries (state services and private entities) are posted on the Structural Funds webpage. (<a href="http://www.structuralfunds.org.cy">www.structuralfunds.org.cy</a>).</p>
LV	<p>Pursuant to Cabinet Regulation No 484 on procedures for publishing information on projects financed from EU Funds, the Responsible Institution or Co-operation Institution publish information on the projects on their websites: the partners involved in the project, the project's title, planned activities, duration, overall eligible costs and level of public financing, and place of implementation. Guidelines and methodologies of Managing Authority have been developed with the aim of harmonising the practices of bodies involved in the administration of EU Funds.</p>
LT	<p>Each of the authorities administering EU structural support can use data about the projects administered by another authority which are held in the SFMIS (it has been made possible to familiarise oneself with applications, project administration and financing contracts, payment applications and other documents and data). Information about the projects which are financed by the funds under other EU financial support measures and/or other international financial support can be made available from publicly accessible databases or by filing a written request with the authority which administers the appropriate financial instrument.</p>
LU	<p>Discussions and transfers of documentation and experience exchange, Comité de concertation. Control activities initiated by the audit authority.</p>

Member State:	<b>2.3.7. How is the information flow between different competent authorities at national level – in the publication, award and execution phase of the contract - organised in order to prevent and reduce the risk of double financing of projects?</b>
HU	During the document check, the data link between the EMIR system and the KIMOR system of the Hungarian State Treasury is used to cross-check the Cooperating Organisations, thus preventing double financing. In addition, the NFU publishes on its website (www.nfu.hu) the invitations to tender and information on the selected tenders provided under point 2.3.8, making them available to everybody.
MT	Most contracts in Malta are centralised through the Department of Contracts, a central body in the Ministry of Finance, the Economy and Investment. Once a contract is awarded relevant details also have to be inputted into the Structural Funds Database. These are then checked also by Managing Authority's officials during desk based and on the spot management verifications.
NL	ESF: This is not organised at national level. ERDF: In accordance with Article 7(d) of Regulation No 1828/06, each authority records the beneficiaries' details, which are accessible to the other authorities.
AT	As expenditure can be demonstrated only by means of the original documents (invoices and documents evidencing payment) and these documents must always be validated, they cannot be presented elsewhere. Regarding point 2.3.6: discussions are currently underway on the basis for creating a support database for the whole of Austria.
PL	<ul style="list-style-type: none"> <li>• granting NSRF OP controllers mutual access to databases registering data under individual programmes;</li> <li>• publishing data on projects co-financed from structural funds and the Cohesion Fund on the MRD's website;</li> <li>• in case of doubt – possibility to direct an ad hoc inquiry to the NSRF Coordinating Authority with regard to projects implemented by the beneficiary applying for co-financing under the entire implementation system;</li> <li>• MA (managing authorities), CA/ICA (certifying authority/ intermediate certification authorities), TCO (treasury control offices) – access to read-outs of results of cross-checks in the National IS SIMIK 07-13.</li> </ul>
PT	The Managing Authorities make available information on co-financed projects to the Certifying Authorities, which consolidate them with the other sources of financing under the NSRF.
RO	By accessing the SMIS-CSNR database or by written or electronic correspondence, as applicable.



<b>Member State:</b>	<b>2.3.7. How is the information flow between different competent authorities at national level – in the publication, award and execution phase of the contract - organised in order to prevent and reduce the risk of double financing of projects?</b>
SI	All public calls for tender are published in the Official Gazette of the Republic of Slovenia and publicly accessible to everyone. There is also active collaboration between government authorities even before publication.
SK	The ITMS warns the managing authority by means of a check on accounting documents as to whether there is an accounting document in the system with the same internal number. If the managing authority has any suspicions, it contacts the relevant institution. Contracts (above or below the limit) must be published on the website of the Public Procurement Office, including sources of finance.
FI	The authorities have access to the database applications for administering and monitoring support, to the extent required by their responsibilities under the ERDF and ESF programmes for Mainland Finland. In the administrative sector of the Ministry of Employment and the Economy officials have user rights to the EURA2007 and TUKI2000 information systems. The Åland Provincial Government is the only authority administering the ERDF and ESF in Åland and its decisions and the list of projects are published on its internet pages.
SE	Projects that have been approved are published on the Swedish ESF Council's website. The Swedish Agency for Economic and Regional Growth has a public database of approved projects.
UK	See point 2.3.6.

<b>Member State:</b>	<b>2.3.8. How is the information flow between different competent authorities at national level and the European Commission - in the publication, award and execution phase of the contract - organised in order to prevent and reduce the risk of double financing of projects?</b>
BE	The information flow concerns these inter-administration working bodies. There is no centralised national application or data base which could contain all the information on European subsidy files. The managing and control/certification authorities maintain sufficient contacts and relations to assist and support each other in case of doubt or where one of them wishes to provide clarification.
BG	Managing Authority -> ISUN -> Central Coordinating Unit -> Structural Fund Committee 2007 -> European Commission. Access for European and national audit and control authorities has been envisaged. All established irregularities are reported to OLAF electronically through the Irregularity Management System (IMS), module 1681.
CZ	In the form of information systems.
DK	For Structural Funds, information on the project is entered in the projects database on the website (see above).
DE	See point 2.3.1.
EE	There is no overview of the aid granted directly to the different bodies by the European Commission. Various funds have contact bodies in Estonia (ERF, ESF, CF - Ministry of Finance; FIFG, AGRI - Ministry of Agriculture, etc.), communication and exchange of information as required.
IE	Through reports submitted by the Committee on Coordination of EU Funds to NSRF Monitoring Committee Members and the Commission. There have been no issues of duplication or overlapping of funding reported.
EL	Not applicable.
ES	Although there is no unified system for providing information, each competent authority at national level is capable of providing the appropriate information in order to prevent and reduce the risk of double financing of projects.
FR	Not applicable.

<b>Member State:</b>	<b>2.3.8. How is the information flow between different competent authorities at national level and the European Commission - in the publication, award and execution phase of the contract - organised in order to prevent and reduce the risk of double financing of projects?</b>
IT	There is an information flow between the National Monitoring System and the European Commission's System (SFC2007), but the corresponding data are not detailed at project level. The data are aggregated by axis and operational programme and cover programming and certification.
CY	So far there has not been any exchange of data on this issue with the European Commission.
LV	Approval of operational programmes is sought from the Commission during the planning phase. During the implementation phase of projects financed from EU Funds, the Commission is informed of measures to prevent and reduce the risk of double financing at the meeting of the Supervisory Committee and through the annual report. The evaluation criteria for support from EU Funds are also approved during the meeting of the Supervisory Committee.
LT	Information exchange takes place by using publicly accessible data on the internet. The European Commission can use the lists of applicants and project operators placed on the EU structural support internet site ( <a href="http://www.esparama.lt">www.esparama.lt</a> ), and the authorities administering EU structural support can use information contained in the list of programmes presented by the Ministry of Finance. In addition, national authorities, when necessary, can independently address the European Commission.
LU	Comite de concertation for structural funds. Flow assured through electronic messaging SFC2007. Permanent representation of Luxembourg at the EU. Regular reporting to OLAF. Yearly information flow to DG Regio.
HU	In accordance with EU rules, the NFU publishes on its website ( <a href="http://www.nfu.hu/content/58">www.nfu.hu/content/58</a> ) the invitations to tender and information on the selected tenders, making them available to everybody. The database can be searched by region, grant programme (OP) or tenderer. For any given tender, the following data are available: tender number, OP, name of tenderer, project title, amount awarded, grant rate, award date, and information on the contract, project implementation and payments.
MT	Through the system's reporting, it is possible to analyse contracts and/or payments to particular suppliers in order to check whether there is a risk that the Beneficiary(ies) are double financing certain claims, possibly under different Operational Programmes.

<b>Member State:</b>	<b>2.3.8. How is the information flow between different competent authorities at national level and the European Commission - in the publication, award and execution phase of the contract - organised in order to prevent and reduce the risk of double financing of projects?</b>
NL	ESF: this is not organised at national level. ERDF: publication required by Article 7(d) of Regulation No 1828/06: beneficiaries, names of projects, amounts involved and related EU contribution.
AT	It is not known whether or in which form the Commission has set up the sort of prevention mechanisms indicated above.
PL	1. Requirements concerning projects published on websites; 2. Monitoring Committees (including Commission representatives); 3. The Financial Transparency System - available to Polish institutions.
PT	The Commission may at any time request information it considers necessary. The risk of double financing is reasonably low in Portugal. Only in programmes managed directly by the Commission might a specific information exchange be necessary.
RO	Regular reports submitted to the European Commission, on the basis of data extracted from SMIS-CSNR or from written or electronic correspondence, as applicable.
SI	Checks are carried out at national level. Transparency is ensured by publishing public calls for tenders in the EU Official Journal and on the national portal.
SK	This kind of information flow has not been put in place.
FI	The annual reports are sent to the SFC system.
SE	See point 2.3.7.
UK	See point 2.3.6.

### 3.4. Public procurement and transparency

In its resolution of 6 May 2010, the European Parliament also notes that the public procurement sector is the one most open to risks of mismanagement, fraud and corruption. The Commission and the Member States are called to consider the current public procurement rules and see to its improvement. Moreover, the Commission is asked to intervene to ensure that all Member States furnish reliable, uniform information on beneficiaries of EU funds which must be included in the Central Exclusion Database.<sup>37</sup>

By Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation (FR) applicable to the general budget of the European Communities<sup>38</sup>, and in particular Article 95 thereof, the Commission, which is responsible for executing the general budget of the EU and any other funds managed by the EU, is under an obligation to set up and operate a central database, in compliance with EU rules on the protection of personal data, with the objectives to make efficient the exclusion mechanism provided for in the Financial Regulation and to protect the financial interests of the EU. The database should in particular cover the execution of all EU funds independently from the applicable management mode.

According to Article 95(2) of the FR, the Member States' authorities shall have access to the information contained in the database and may take it into account, as appropriate and on their own responsibility for the award of contracts associated with the implementation of the budget.

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<sup>37</sup> Commission Regulation No 1302/2008 on the central exclusion database was adopted on 17 December 2008 (OJ L 344, 20.12.2008).

<sup>38</sup> OJ L 248, 16.9.2002, p.1.

<b>Member State:</b>	<b>2.4.1. Explain in what way the national authorities are using the Central Exclusion Database under article 95 FR when awarding contracts associated with the implementation of the EU cohesion policy. What are the communication channels and how is the information collected from various authorities, including the judiciary?</b>
BE	This database does not exist in Belgium.
BG	The AFCOS Directorate, set-up as the national liaison point pursuant to Commission Regulation 1302/2008 on the central exclusion database, provides the executive authorities or bodies in charge of EU funds control and management with access to the electronic database. Thus, when awarding public contracts, they can make a search in the Central Exclusion Database to check whether there are grounds for exclusion of candidates.
CZ	The system was set up and the Government of the Czech Republic (in its Resolution No 941 of 20 July 2009) appointed the Ministry of Finance as the national liaison point for the submission of information to the Central Exclusion Database. The liaison point is administered by the AFCOS staff. The liaison point provides the authorised users (competent authorities or bodies in charge of EU funds control and management; Police; Supreme prosecutor's office etc.) with access to the database. During the awarding public contracts they can search in the Central Exclusion Database to check whether there are some data for candidate's exclusion.
DK	Generally speaking, it is the beneficiary who awards contracts associated with the implementation of EU cohesion policy. This means that the Danish authorities responsible for implementing this policy make little use of the central database. For the purpose of issuing an EU call for tenders, the tenderer must obtain a public Declaration of Service from the Danish Commerce and Companies Agency, which coordinates the collection of information from other public authorities.
DE	Not applicable
EE	The Database is not used in Estonia.
IE	Ireland established a National Coordinating Committee to ensure that assistance from the funds is consistent with national and EU priorities and complementary to other financial instruments of the community. The Committee's role is to address cooperation and demarcation issues. Membership includes representatives of the ERDF, ESF, EAFRD, EFF, Justice and EU Globalisation Funds. Provision of records for inclusion on the Central Exclusion Database will form part of the work of this Committee.
EL	Not applicable
ES	There is no general access system to the Central Exclusion Database although each national authority can request individual access. Furthermore, the Ministry for Economic Affairs and Finance manages an Official Register of Bidders, which records exclusions from procurement procedures as a result of administrative and criminal sanctions.

<b>Member State:</b>	<b>2.4.1. Explain in what way the national authorities are using the Central Exclusion Database under article 95 FR when awarding contracts associated with the implementation of the EU cohesion policy. What are the communication channels and how is the information collected from various authorities, including the judiciary?</b>
FR	Contacts are in progress between France and the Commission with a view to providing further details on accessing, feeding and consulting the Central Exclusion Database (BDCE).
IT	Not applicable
CY	There is no Central Exclusion Database in Cyprus and the national authorities do not use the Central Exclusion Database provided for by Article 95 of the Financial Regulation.
LV	At present, considering the relatively low contract prices for procurements made in Latvia (i.e. procurement contract prices are lower than the specified EU threshold), the central data base is practically never used in cases of exclusion. According to the information available, the main reasons for the exclusion of candidates and applicants do not correspond to the criteria for inclusion in the Central Exclusion Data Base.
LT	Currently there was no necessity for using the database. However, the drafted Resolution of the Government of the Republic of Lithuania on the establishment of the procedure for designating a liaison point and administering the Central Exclusion Database in Lithuania envisages that the Ministry of Finance shall exercise the function of the liaison point defined in Article 7(2) of Regulation No 1302/2008, and the functions of the implementing authorities defined in Article 2(2) of Regulation No 1302/2008 shall be carried out by the Ministry of Finance, the Ministry of Social Security and Labour, the Ministry of Energy, the Ministry of the Interior and the Ministry of Agriculture. The Procedure for administering the Central Exclusion Database in Lithuania has also been drafted. Pursuant to this Procedure, the implementing authorities, the Financial Crime Investigation Service under the Ministry of the Interior and the Information Technology and Communications Department under the Ministry of the Interior shall, within their competence, furnish the Ministry of Finance only with the information related to the court decisions taken after 1 January 2009 which is necessary for the preparation of information to be transferred through the liaison point and its submission to the Central Exclusion Database. When necessary, this information shall be in writing requested by the Ministry of Finance from the implementing authorities by indicating the deadline for information provision. The Ministry of Finance shall summarise the information received from the implementing authorities through the liaison point and communicate it, upon having coordinated with the Financial Crime Investigation Service and the Information Technology and Communications Department, to the accounting officer of the European Commission. Should data about the information transmitted through the liaison point change, whenever the information needs to be rectified, updated or removed, the implementing authorities shall without delay but no later than within three working days inform the Ministry of Finance about the changes in writing and by e-mail.

<b>Member State:</b>	<b>2.4.1. Explain in what way the national authorities are using the Central Exclusion Database under article 95 FR when awarding contracts associated with the implementation of the EU cohesion policy. What are the communication channels and how is the information collected from various authorities, including the judiciary?</b>
LU	Not applicable
HU	The Commission has not provided the necessary technical information and access. Therefore, the domestic organisations cannot yet use the database. Pursuant to Act No 129/2003 on public procurement, organisations that do not provide a certificate issued by the authorities of a Member State stating that they do not come within the scope of the exclusion provided for in Article 93 of the Regulation cannot participate in tender procedures in Hungary as tenderer, subcontractor or the organisation providing the resources.
MT	Department of Contracts (DoC) has access; it carries out random checks on bidders who are awarded contracts. For all contracts exceeding a certain value (EU/locally funded) successful bidders are required to present to DoC, certificates from competent authorities certifying that bidder is up to-date in payment of taxes & social security contrib. Recommended bidders are asked also to present Court certificates whereby it is declared that bidders have not been found guilty of any criminal offence.
NL	ESF/ERDF: this is not currently being used.
AT	The authorities may request information from the Liaison Point. The Liaison Point responsible to administering access to the exclusion database has been set up at the Federal Ministry of Finance.
PL	The Information Bureau of the National Criminal Register at the Ministry of Justice notifies ministers competent with regard to public finance, regional development, agriculture and rural development of convictions for offences detrimental to the financial interests of the EU committed against natural persons and entrepreneurs who are natural persons; persons authorised to represent a body corporate; bodies corporate (offence of a natural person). The Ministry of Finance is the national liaison point.
PT	In a letter from the State Secretary to the Minister for Finance with responsibility for the Budget, dated 26 March 2009, the IGF was designated as liaison point to the central exclusion database. In letter No 1267 of 7 April 2009 the IGF informed DG Budget of this and sent on the form with the details of Portugal's liaison point and the two delegates. To date no information has been received by the IGF on cases in the central exclusion database.
RO	At present, the national authorities do not use the Central Exclusion Database, with the exception of the Phare Paying and Contracting Office, which checks for exclusions of business operators from international tender procedures. The Anti-Fraud Department has initiated the necessary procedures to be designated as national contact point.



<b>Member State:</b>	<b>2.4.1. Explain in what way the national authorities are using the Central Exclusion Database under article 95 FR when awarding contracts associated with the implementation of the EU cohesion policy. What are the communication channels and how is the information collected from various authorities, including the judiciary?</b>
SI	An amendment to the Public Procurement Act sets out more detailed provisions on the national register of tenderers with negative references, which is published on the Internet and is therefore accessible to all.
SK	The national authorities of the Slovak Republic are for the moment not using the Central Exclusion Database. Currently there is a process ongoing to set up a mechanism of steps to be carried out nationally before information on the exclusion situations referred to in Article 9(1) of Regulation (EC) No 1302/2008 is sent to the Commission.
FI	Not applicable.
SE	TED (Tenders Electronic Daily) can be used. The vast majority of procurements in the Regional Fund are by direct agreement and simplified contracts. It is very unusual for procurement to be done in any other way in accordance with the Public Procurement Act and the LUF procurement procedure (Act on Procurement within the Water, Energy, Transport and Postal Services Sectors).
UK	The UK does not currently use the CED as it does not have a central liaison point for all funds coming into the UK from the EU Budget and to set up such a unit would take time and expense. Also, we do not know who in the Commission is responsible for this database, and how they communicate with Member States. We are surprised that the Commission has not highlighted the CED to Member States since it came into force.

<b>Member State:</b>	<b>2.4.2. Describe the necessary steps (the mechanism) at national level before sending the information about exclusion situations, referred to article 9 (1) of Regulation 1302/2008 to the Commission.</b>
BE	Not applicable.
BG	Information is submitted to the AFCOS Directorate by the national bodies in charge of EU funds control or management or by other relevant national institutions by means of a special template set out in Annex II to Commission Regulation 1302/2008. The AFCOS Directorate then submits the information to the Commission so that it could be entered into the Central Exclusion Database. The information concerns the cases where there are grounds for exclusion pursuant to Article 93(1)(e) of the Financial Regulation.
CZ	Individual courts forward to the liaison point the judgements concerning persons lawfully convicted in the Czech Republic for criminal acts infringing the EU financial interests. The staff of Crime Register forwards to the liaison point information about effacement of conviction for such acts. The liaison point then submits the information to the Commission.
DK	Tenderers have to obtain a Declaration of Service (see above).
DE	Not applicable.
EE	The Database is not used in Estonia.
IE	See point 2.4.2.
EL	Not applicable.
ES	There is no specific mechanism at national level for preparing the dispatch of information to the Commission. There are national public databases and registers that contain information on restrictions on procurement (Official register of Bidders) and on subsidies (National Subsidies Database) and this information can be supplied.
FR	Not applicable. See point 2.4.1.
IT	Not applicable.
CY	Not applicable.
LV	Information on candidates and applicants who are excluded from procurements is collected by the Procurement Monitoring Bureau, with contractors and public service providers publishing the relevant information when reporting on the results of procurement processes. However, according to the information available, the main reasons for the exclusion of candidates and applicants do not correspond to the criteria for inclusion in the Central Exclusion Data Base.

<b>Member State:</b>	<b>2.4.2. Describe the necessary steps (the mechanism) at national level before sending the information about exclusion situations, referred to article 9 (1) of Regulation 1302/2008 to the Commission.</b>
LT	<p>According to the draft Resolution of the Government of the Republic of Lithuania mentioned in paragraph 2.4.2, should it become necessary to send information the Commission about an exclusion situation it would be sent in the following order:</p> <ol style="list-style-type: none"> <li>1. The liaison point (the Ministry of Finance) shall, where necessary, request the implementing authorities in writing to present the required information within the specified term;</li> <li>2. The Ministry of Finance shall coordinate the received information with the Financial Crime Investigation Service under the Ministry of the Interior and the Information Technology and Communications Department under the Ministry of the Interior, and summarise and communicate it to the accounting officer of the European Commission;</li> <li>3. Should information data change, whenever the information needs to be rectified, updated or removed, the implementing authorities shall without delay but no later than within three working days inform the Ministry of Finance about the changes in writing and by e-mail.</li> </ol>
LU	Not applicable.
HU	For every procedure, the awarding authority must check the existence of grounds for exclusion. The tenderer must prove that there are no grounds to be excluded. Where false information has been submitted, it is mandatory for the awarding authority to notify the exclusion of the tenderer to the Public Procurement Council (KT). In accordance with the law, the KT issues a guide on the certificates, statements, records and data relating to exclusion situations and on the issuing domestic organisations, which is then notified to the Member States and the Commission.
MT	For all contracts exceed. a certain value, successful bidders required to present to DoC certificates from competent authorities that bidder is up-to-date in payment of taxes & social security contrib. Recommended bidders are asked to present Court certificates declaring that bidders have not been found guilty of any criminal offence. Failure to provide any of these certificates will result in contract not being signed and being awarded to the next competitor, or in the cancellation of the procedure.
NL	See point 2.4.1. This information is not currently being sent to the Commission.
AT	Provision of information to the Liaison Point.

<b>Member State:</b>	<b>2.4.2. Describe the necessary steps (the mechanism) at national level before sending the information about exclusion situations, referred to article 9 (1) of Regulation 1302/2008 to the Commission.</b>
PL	<ul style="list-style-type: none"> <li>• The adjudicating court marks on the criminal registration form that an offence detrimental to the financial interests of the EU has been committed;</li> <li>• The form is registered in the database of the National Criminal Register;</li> <li>• In the event of a conviction for an offence detrimental to the financial interests of the EU, the corresponding information is then printed and sent to the competent national authorities, i.e. ministers competent with regard to public finance, regional development, agriculture and rural development.</li> </ul>
PT	A decree-law is being drawn up to make operational the IGF's role as national liaison point to the central exclusion database established by Regulation 1302/2008, since to fulfil the latter's requirements an auxiliary database must be set up in the IGF so as to guarantee the completeness, coherence, consistency and reliability of the relevant information, which is dispersed among various national bodies.
RO	No such mechanism has been implemented.
SI	/
SK	The Government Office first gained access to the Central Exclusion Database in August 2010. Access was subsequently blocked. The Government Office then asked for new access rights to the database, among other reasons because of staff changes. In January 2011 the database was made accessible again. Currently there is a process ongoing to set up a mechanism of steps that are to be carried out nationally before information on the exclusion situations referred to in Article 9(1) of Regulation (EC) No 1302/2008 is sent to the Commission.
FI	Not applicable.
SE	There is no special mechanism.
UK	See point 2.4.1

<b>Member State:</b>	<p><b>2.4.3. What are in your Member State the most common grounds for exclusion from participation in procurement procedures pursuant to national law implementing the Directive 2004/18/EC of 31 March 2004[6] on the coordination of procedures for the award of public works contracts, public supply contracts and public service contracts?</b></p> <p><b>Where economic operator is:</b></p> <p><b>[6] OJ L 134 of 30.4.2004, p. 114)</b></p>
BE	<p>EFRO: Being the subject of a conviction by final judgement for participation in a criminal organisation, corruption, fraud, money laundering (Article 45 (1) of Directive 2004/18/EC of 31 March 2004 on the coordination of procedures for the award of public works contracts, public supply contracts and public service contracts);</p> <p>EFRO: Bankrupt or is being wound up, where his affairs are being administered by the court, where he has entered into an arrangement with creditors, where he has suspended business activities or is in any analogous situation arising from a similar procedure provided for in national laws and regulations;</p> <p>EFRO: Has been guilty of grave professional misconduct proven by any means which the contracting authorities can demonstrate (Article 45(2) d);</p> <p>EFRO: Has not fulfilled obligations relating to the payment of social security contributions or the payment of taxes (Article 45 (2) e and f);</p>
BG	<p>Is guilty of serious misrepresentation in supplying the information required or has not supplied such information (Article 45(2) g). Other</p>
CZ	<p>Being the subject of a conviction by final judgement for participation in a criminal organisation, corruption, fraud, money laundering (Article 45 (1) of Directive 2004/18/EC of 31 March 2004 on the coordination of procedures for the award of public works contracts, public supply contracts and public service contracts);</p> <p>Bankrupt or is being wound up, where his affairs are being administered by the court, where he has entered into an arrangement with creditors, where he has suspended business activities or is in any analogous situation arising from a similar procedure provided for in national laws and regulations;</p> <p>Has not fulfilled obligations relating to the payment of social security contributions or the payment of taxes (Article 45 (2) e and f);</p> <p>Other: non authentication of fulfilment of qualification, non fulfilment of contractual conditions, and the bid is in discrepancy with conditions of contractual documentation.</p>
DK	Other

<b>Member State:</b>	<b>2.4.3. What are in your Member State the most common grounds for exclusion from participation in procurement procedures pursuant to national law implementing the Directive 2004/18/EC of 31 March 2004[6] on the coordination of procedures for the award of public works contracts, public supply contracts and public service contracts? Where economic operator is:  [6] OJ L 134 of 30.4.2004, p. 114)</b>
DE	Other
EE	Bankrupt or is being wound up, where his affairs are being administered by the court, where he has entered into an arrangement with creditors, where he has suspended business activities or is in any analogous situation arising from a similar procedure provided for in national laws and regulations; Is the subject of proceedings for a declaration of bankruptcy, for an order for compulsory winding up or administration by the court of an arrangement with creditors or of any other similar proceedings under national laws and regulation (Article 45(2) a and b); Has not fulfilled obligations relating to the payment of social security contributions or the payment of taxes (Article 45 (2) e and f); Other
IE	Other
EL	The subject of a conviction by final judgement for participation in a criminal organisation, corruption, fraud, money laundering (Article 45 (1) of Directive 2004/18/EC of 31 March 2004 on the coordination of procedures for the award of public works contracts, public supply contracts and public service contracts); Bankrupt or is being wound up, where his affairs are being administered by the court, where he has entered into an arrangement with creditors, where he has suspended business activities or is in any analogous situation arising from a similar procedure provided for in national laws and regulations; Other
ES	Has not fulfilled obligations relating to the payment of social security contributions or the payment of taxes (Article 45 (2) e and f); Is guilty of serious misrepresentation in supplying the information required or has not supplied such information (Article 45(2) g).
FR	Has not fulfilled obligations relating to the payment of social security contributions or the payment of taxes (Article 45 (2) e and f); Other

Member State:	<p><b>2.4.3. What are in your Member State the most common grounds for exclusion from participation in procurement procedures pursuant to national law implementing the Directive 2004/18/EC of 31 March 2004[6] on the coordination of procedures for the award of public works contracts, public supply contracts and public service contracts?</b></p> <p><b>Where economic operator is:</b></p> <p><b>[6] OJ L 134 of 30.4.2004, p. 114)</b></p>
IT	<p>Has been convicted by a judgment which has the force of res judicata in accordance with the legal provisions of the country of any offence concerning his professional conduct (Article 45(2) c);</p> <p>Has not fulfilled obligations relating to the payment of social security contributions or the payment of taxes (Article 45 (2) e and f);</p> <p>Is guilty of serious misrepresentation in supplying the information required or has not supplied such information (Article 45(2) g).</p> <p>Other</p>
CY	<p>Being the subject of a conviction by final judgement for participation in a criminal organisation, corruption, fraud, money laundering (Article 45 (1) of Directive 2004/18/EC of 31 March 2004 on the coordination of procedures for the award of public works contracts, public supply contracts and public service contracts);</p> <p>Bankrupt or is being wound up, where his affairs are being administered by the court, where he has entered into an arrangement with creditors, where he has suspended business activities or is in any analogous situation arising from a similar procedure provided for in national laws and regulations;</p> <p>Is the subject of proceedings for a declaration of bankruptcy, for an order for compulsory winding up or administration by the court of an arrangement with creditors or of any other similar proceedings under national laws and regulation (Article 45(2) a and b);</p> <p>Has been convicted by a judgment which has the force of res judicata in accordance with a legal provisions of the country of any offence concerning his professional conduct (Article 45(2) c);</p> <p>Has been guilty of grave professional misconduct proven by any means which the contracting authorities can demonstrate (Article 45(2) d);</p> <p>Has not fulfilled obligations relating to the payment of social security contributions or the payment of taxes (Article 45 (2) e and f);</p> <p>Is guilty of serious misrepresentation in supplying the information required or has not supplied such information (Article 45(2) g).</p> <p>Other</p>
LV	<p>Other</p>

<b>Member State:</b>	<b>2.4.3. What are in your Member State the most common grounds for exclusion from participation in procurement procedures pursuant to national law implementing the Directive 2004/18/EC of 31 March 2004[6] on the coordination of procedures for the award of public works contracts, public supply contracts and public service contracts? Where economic operator is:  [6] OJ L 134 of 30.4.2004, p. 114)</b>
LT	The grounds for exclusion from participation in procurement procedures are presented in Article 33 of the Law on Public Procurement (Official gazette 1996, Nr. 84-2000; 2006, Nr. 4-102; 2009, Nr. 93-3986). The most common ground: Being the subject of a conviction by final judgment for the participation in a criminal organisation, corruption, fraud, money laundering (Article 45(1) of Directive 2004/18/EC of 31 March 2004 on the coordination of procedures for the award of public works contracts, public supply contracts and public service contracts).
LU	Other
HU	There is no such single database in Hungary which lists the exclusion reasons from public procurement procedures on type and frequency basis.
MT	Exclusions are rare in Malta. Obliging submissions of compliance certificates is forcing bidders to honour their tax payments.
NL	Is guilty of serious misrepresentation in supplying the information required or has not supplied such information (Article 45(2) (g)).
AT	Other
PL	Data on the reasons for exclusion not available - such statistics are not gathered in Poland, according to competent authorities.
PT	Other. During the last years the most frequent reasons for exclusion were related to the following reasons: a) applicants without qualifications for the contracts; b) proposals not fulfilling the terms of tender documents.
RO	Failure to fulfil obligations relating to the payment of social security contributions or the payment of taxes (Article 45 (2) e and f);
SI	Bankrupt or is being wound up, where his affairs are being administered by the court, where he has entered into an arrangement with creditors, where he has suspended business activities or is in any analogous situation arising from a similar procedure provided for in national laws and regulations; Other



<b>Member State:</b>	<p><b>2.4.3. What are in your Member State the most common grounds for exclusion from participation in procurement procedures pursuant to national law implementing the Directive 2004/18/EC of 31 March 2004[6] on the coordination of procedures for the award of public works contracts, public supply contracts and public service contracts?</b></p> <p><b>Where economic operator is:</b></p> <p><b>[6] OJ L 134 of 30.4.2004, p. 114)</b></p>
SK	<p>Has not fulfilled obligations relating to the payment of social security contributions or the payment of taxes (Article 45 (2) e and f); Is guilty of serious misrepresentation in supplying the information required or has not supplied such information (Article 45(2) g).</p>
FI	<p>Other</p>
SE	<p>Other. Most procurement in the Regional Fund takes place through direct agreement contracts and simplified procurement procedures. It is very unusual for procurement to take place in any other way pursuant to the Swedish Public Procurement Act or the Act on Procurement in the Water, Energy, Transport and Postal Services Sectors. We have no knowledge of this concerning the Social Fund.</p>
UK	<p>Being the subject of a conviction by final judgement for participation in a criminal organisation, corruption, fraud, money laundering (Article 45 (1) of Directive 2004/18/EC of 31 March 2004 on the coordination of procedures for the award of public works contracts, public supply contracts and public service contracts); Bankrupt or is being wound up, where his affairs are being administered by the court, where he has entered into an arrangement with creditors, where he has suspended business activities or is in any analogous situation arising from a similar procedure provided for in national laws and regulations; Is the subject of proceedings for a declaration of bankruptcy, for an order for compulsory winding up or administration by the court of an arrangement with creditors or of any other similar proceedings under national laws and regulation (Article 45(2) a and b); Has been convicted by a judgment which has the force of res judicata in accordance with a legal provisions of the country of any offence concerning his professional conduct (Article 45(2) c); Has been guilty of grave professional misconduct proven by any means which the contracting authorities can demonstrate (Article 45(2) d); Is guilty of serious misrepresentation in supplying the information required or has not supplied such information (Article 45(2) g).</p>

### 3.5. Criminal proceedings

<b>Member State:</b>	<b>2.5.1. In case there are any criminal proceedings initiated in your Member State regarding cases of double financing of projects involving EU funds briefly describe two examples.</b>
BE	There is no example for 2010. The procedure would consist of a complaint lodged by OLAF in the context of investigations concerning fraud involving the financial interests of the EU. The complaint would be lodged with the prosecuting authorities in Brussels with a copy to the main coordinator of the College of Public Prosecutors' ECOFINFISC experts' network (Circular No 9/2003 of 23 July 2003), who then prepares the criminal case or conducts the inquiries.
BG	Such pre-trial proceedings have not been initiated so far.
CZ	No cases.
DK	There are no pending criminal proceedings.
DE	Not applicable
EE	No criminal proceedings initiated.
IE	No proceedings initiated.
EL	Not applicable
ES	Double financing of a project does not in itself constitute an act that is classified as a crime under the Spanish Criminal Code; hence in the strict sense of the term no criminal proceedings have been initiated on these grounds. On the other hand, in recent years a large number of cases have been brought in respect of subsidy fraud and fraud involving Community aid (Article 309 of the Criminal Code).
FR	Not applicable. No projects double-financed.
IT	1) Receipt of aid under a ROP and simultaneous use of tax credit (L. 388/2000 and L.R. 13/2000). 2) Inclusion of the same plots of land in aid applications under Regulation (EC) No. 2078/1992 (withdrawal of arable crop land from production for 20 years) and in payment applications for forage area parcels.
CY	Not applicable

<b>Member State:</b>	<b>2.5.1. In case there are any criminal proceedings initiated in your Member State regarding cases of double financing of projects involving EU funds briefly describe two examples.</b>
LV	No criminal procedures have taken place concerning double financing in projects supported by EU Funds.
LT	None
LU	No cases.
HU	To date, in Hungary no criminal proceedings have been initiated in connection with double financing.
MT	None to date.
NL	Not applicable
AT	We have no information on this.
PL	To date no criminal proceedings have been initiated with regard to cases of double financing of projects involving EU funds.
PT	No criminal proceedings initiated
RO	No legal proceedings have been initiated in Romania regarding cases of double financing.
SI	No court action has yet been taken, as the beneficiaries found to have received double financing repaid the funds.
SK	So far there have been no criminal proceedings in relation to double financing of projects involving EU funds.
FI	No information available.
SE	No criminal proceedings have been initiated in relation to double financing of Structural Fund projects in Sweden.
UK	See point 2.4.1

Member State:	2.5.2. What was the outcome of the legal proceedings in these examples? Which sanctions were applied?
BE	There is no example for 2010.
BG	The current legal framework does not provide for criminal liability in such cases. However, other criminal activities, e.g. malfeasance in office, fraud, and others, can be prosecuted in cases of double financing.
CZ	There were no cases.
DK	See above.
DE	Not applicable
EE	No criminal proceedings initiated.
IE	No proceedings initiated.
EL	Not applicable
ES	Double financing of a project does not in itself constitute an act that is classified as a crime under the Spanish Criminal Code; hence in the strict sense of the term no criminal proceedings have been initiated on these grounds. On the other hand, in recent years a large number of cases have been brought in respect of subsidy fraud and fraud involving Community aid (Article 309 of the Criminal Code).C39
FR	Not applicable
IT	The legal proceedings initiated are being examined by the competent judicial authorities.
CY	Not applicable
LV	Not applicable
LT	Not applicable

<b>Member State:</b>	<b>2.5.2. What was the outcome of the legal proceedings in these examples? Which sanctions were applied?</b>
LU	Not applicable
HU	See point 2.5.1.
MT	Not applicable
NL	Not applicable
AT	We have no information on this.
PL	Not applicable
PT	No criminal proceedings initiated
RO	Not applicable
SI	As yet no court rulings have been given in this field.
SK	So far there have been no criminal proceedings in relation to double financing of projects involving EU funds.
FI	No information available.
SE	No criminal proceedings have been initiated.
UK	See point 2.4.1