



MIDIT ANTI-FRAUD ACTION PLAN

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1. Preamble

On 21 June 2020 the European Council approved the creation of the NextGenerationEU programme, the largest economic stimulus instrument ever financed by the European Union, in response to the unprecedented crisis caused by coronavirus.

The Recovery and Reliance Mechanism (RMS), established through Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021, is at the heart of the Recovery Fund, its purpose being to support investment and reforms in the Member States in order to achieve sustainable and resilient recovery, while promoting the EU's ecological and digital priorities.

The MRR has four main objectives: to promote the economic, social and territorial cohesion of the EU; to strengthen the resilience and adjustment capacity of Member States; to mitigate the social and economic repercussions of the COVID-19 crisis; and to support ecological and digital transitions. They are all aimed at restoring the growth potential of EU economies, promoting job creation after the crisis and promoting sustainable growth.

To achieve these objectives, each Member State must design a National Recovery and Reliance Plan that includes the reforms and investment projects required to achieve these objectives.

The Spanish Recovery, Transformation and Resilience Plan (hereinafter PRTR) has four cross-cutting axes that are shaped by 10 lever policies, within which 30 components are collected, which allow coherent investment programmes and reforms of the Plan to be articulated:

- ecological transition
- digital transformation
- social and territorial cohesion
- gender equality

To make the initiatives proposed in the PRTR effective, the Public Administrations must adapt the management procedures and control model. Some speeding measures were established by Royal Decree Law 36/2020, of 30 December, approving urgent measures for the modernisation of the Public Administration and for the implementation of the Recovery, Transformation and Resilience Plan.

In addition, a management system needs to be set up and developed to facilitate the efficient handling of applications for disbursement in the European Commission services. For this purpose, the HFP/1030/2021 Order of 29 September, which establishes the system for managing the Recovery, Transformation and Resilience Plan, has been approved.

Among its provisions, it highlights the obligation imposed and developed by Article 6 that, in order to comply with the obligations laid down in Article 22 of Regulation (EU) 2021/241 of 12 February, of the European Parliament and of the Council establishing the Recovery and Reliance Mechanism imposed on Spain in relation to the protection of the Union's financial interests as a beneficiary of the MRR funds, any entity, decision-maker or executive involved in the implementation of the PRTR measures should have a 'Plan of anti-fraud measures' that enables it to guarantee and declare that, in its respective field of



action, the corresponding funds have been used in accordance with the applicable rules, in particular, with regard to the prevention, detection and correction of fraud, corruption and conflicts of interest.

For these purposes, and as an executive entity, this Local Entity approves the Plan of Anti-Fraud Measures whose contents are listed below.

2. Object

The aim of the Anti-Fraud Plan is to establish the framework, the principles, and the measures to be applied in the field of integrity and the fight against fraud, as well as to **avoid conflicts of interest in relation to funds from the Recovery and Reliance Mechanism (RMS)**.

An ethical culture will be promoted that acts as a deterrent to any kind of irregular activity, making it possible to prevent and detect it, in addition to corrective and prosecuting procedures.

A guarantee body of the Plan will be appointed, competent to promote, monitor and assess compliance with it.

This plan is structured around the four key elements of the so-called anti-fraud cycle: prevention, detection, correction and prosecution and will apply to all bodies and to all staff involved in the management of funds from MRR.

3. Plan recipient entities and subjects

This plan will apply to all bodies and to all staff, including elected and trusted staff of the MIDIT and, if it constituted, its dependent entities.

4. Definitions

Institutional integrity: the integrity of a public body is the result of the daily performance of each and every person working within or for that organization. Institutional integrity goes beyond adopting an anti-corruption policy or drafting an ethical code. It occurs when the operational functioning of the institution (policies, processes and procedures, work systems, etc.), ethical standards and corruption prevention strategies are fully integrated to enable the purposes (the general interest) for which the institution was created to be achieved. The more coherence and consistency there is between all these actions and the principles, values and rules of the legal system, the more institutional integrity we will find.

Full administrative culture: an administrative culture in which the processes, behaviours and results of municipal action explicitly respond to a series of ethical rules, principles and values and transparency.

Irregularity: it is a broad concept involving regulatory infringements, by action or omission, which have an effect of harm. It is mainly used in the context of European Union regulation, in its budget dimension.



Fraud: In the European Union's regulatory body, reference is made to fraud affecting financial interests, in terms of expenditure, any intentional actions or omissions relating to:

a) with regard to expenditure not related to public contracts, any action or omission relating to:

- The use or submission of false, inaccurate or incomplete statements or documents, which have the effect of the misappropriation or mismanagement of funds from the general budget of the European Communities or from budgets administered by the European Communities or on their own.
- Failure to comply with an express obligation to communicate information, which has the same effect.
- The diversion of the same funds for purposes other than those for
- They were originally conceived.

b) with regard to public procurement expenditure, at least when committed for illegitimate profit for the author or other person, any action or omission relating to:

- the use or presentation of false, inaccurate or incomplete statements or documents that have the effect of misappropriation or unfounded retention of funds or assets from the Union budget or budgets administered by the Union, or in its name,
- non-compliance with an express obligation to communicate information, with this effect, or
- the misuse of these funds or assets for purposes other than those that motivated their initial allocation and that harms the Union's financial interests;

c) on income other than VAT own resources, any action or omission relating to:

- the use or presentation of false, inaccurate or incomplete statements or documents, which would have the effect of illegally decreasing the resources of the Union budget or of the budgets administered by the Union, or in its name,
- non-compliance with an express obligation to communicate information, with this effect, or
- the misuse of a profit legally obtained, with this effect;

d) with regard to income from VAT own resources, any action or omission committed in a cross-border fraudulent plot relating to:

- the use or presentation of declarations or documents relating to false, inaccurate or incomplete VAT, which would have the effect of reducing the resources of the Union budget,
- non-compliance with an express obligation to communicate information regarding VAT, with this effect; or
- the submission of correct VAT declarations in order to fraudulently conceal non-payment or the unlawful creation of a right to VAT refund.

In the words of the European Commission, 'the element of intentional deception is what distinguishes fraud from the more general term of irregularity'. In our legal system, the notion of fraud (professional, commercial, etc.) always has two common notes: intentionality and the craftsmanship to deceive or deceive.



Corruption: abuse of public position or office for private benefit.

The European Union distinguishes the notion of corruption inherent in criminal law and necessarily stricter, from a broader notion used in the preventive field. In this second sense, the European Union uses the definition of the United Nations Global Programme against Corruption and defines corruption as 'the abuse of power for private profit', which includes both the power linked to the employment of a public office or job (public corruption) and that of the private sector (private corruption).

1. *Active corruption:* the action of any person who promises, offers or grants, directly or through an intermediary, an advantage of any kind to an official, to him or to a third party, to act, or to refrain from acting, in accordance with his or her duty or in the performance of his or her duties, so that he or she harms or may harm the Union's financial interests.

2. *Passive corruption:* the action of an official who, directly or through an intermediary, asks for or receives advantages of any kind, for himself or for third parties, or accepts the promise of an advantage, so that he or she acts, or refrains from acting, in accordance with her duty or in the performance of her duties, so that it harms or may harm the financial interests of the Union.

Compliance: A function that identifies, advises, alerts, monitors and reports the risks of compliance of organisations, i.e. the risks of receiving sanctions for breaches of law or regulations, having financial or reputation losses caused by non-compliance with applicable laws, regulations, codes of conduct and standards of good practice. In this respect, a system of public integrity incorporates compliance, but goes beyond compliance in terms of its objective of preserving and guaranteeing the general interest, through anti-fraud policies, but also through transparency, public ethics and good governance.

Conflict of interest: any risky situation in which a person's particular interest might interfere with the appropriate exercise of his or her professional discernment on behalf of another person who legitimately trusts that trial.

Possible actors involved in the conflict of interests:

- Public employees who perform management, control and payment tasks and other agents in which they have delegated any of this function(s).
- Those private beneficiaries, partners, contractors and subcontractors, whose actions are financed with funds, who can act in their own interests, but against the financial interests of the EU, in the context of a conflict of interests.

Conflict of real interest: the conflict of real interest occurs when the person has a particular interest in a particular decision or professional discernment, and is already in an effective position to offer this judgment. We are therefore facing a present risk. In the case of a beneficiary it would involve a conflict between the obligations entered into when applying for assistance from the funds and their private interests which may have an undue influence on the performance of those obligations.

Conflict of potential interest: the potential conflict of interest occurs when the person has a particular interest that might influence a certain decision from the position or position he



or she holds, at a time when he or she is not yet in a position to offer the trial. In this case we are facing a future risk, which must be identified in time.

Apparent interest conflict: The apparent conflict of interest when there is no real or potential particular interest but a third person could reasonably conclude that there is. We are faced with a reputational risk, which can be countered by providing the information rather than by clarifying that the appearance of conflict of interest is not real.

Risk: the likelihood of damage, injury, loss, responsibility or any other harmful effect for a public institution or for the general interest, due to vulnerabilities that may be internal or external to that organization.

External risk: a risk that arises from the relationship of municipal authorities that have the power to decide on public resources, with external agents who try or may try to exert an influence on the decision-making process based on their own interest. External agents may or may not be registered as lobbyists.

Red flag: indicator of detection of possible fraud situations. It is a system of indicators mainly used in the management of European funds. The realisation of a red flag does not necessarily mean fraud.

Recovery, transformation and resilience plan (PRTR): an instrument promoted at European Union level aimed at mitigating the impacts of the COVID-19 pandemic, as well as transforming society, with the objectives of modernising the productive fabric, promoting decarbonisation and respect for the environment, promoting digitisation, and improving the structures and resources for research and training.

Recovery and Reliance Mechanism (RMS): A specific instrument for dealing with the adverse effects and consequences of the COVID-19 crisis in the European Union, providing significant and effective financial support to intensify sustainable reforms and related public investments in the Member States.

5. Anti-Fraud Committee

Composition

To ensure correct application of anti-fraud measures in this Commonwealth, an Anti-Fraud Committee has been appointed, composed of its own staff with special training belonging to the following services and/or municipal offices:

- Secretariat.
- General intervention
- Presidency
- Coordination of the Commonwealth Technical Team

The appointment of these people was carried out by Presidency Resolution 2023-0018 on 24 February 2023.



Committee functions

The Anti-Fraud Committee is assigned the following functions:

1. Periodic evaluation of the risk of fraud, ensuring that there is effective internal control to prevent and detect possible fraud.
2. To define the Anti-Fraud Policy and the design of necessary measures to prevent, detect, correct and prosecute attempts at fraud.
3. Awareness and train the other personnel of the corporation.
4. To open an information record against any suspicion of fraud, requesting how much information is considered relevant to the units involved in it, for timely analysis.
5. Resolve the initiated information files, ordering their possible file, in the event of unfounded suspicions, or taking appropriate corrective measures if it comes to the conclusion that fraud has actually occurred.
6. To inform the Presidency and the General Secretariat of the Corporation of the conclusions reached in the cases initiated and, where appropriate, of the corrective measures applied.
7. To provide the necessary information to the entities or bodies responsible for ensuring the recovery of sums unduly received by the beneficiaries, or to initiate the consequent sanctions in administrative and/or criminal matters.
8. Keep a record of the samples performed, the incidents detected and the information files opened and resolved.
9. To prepare an annual report that understands the activities carried out by the Anti-Fraud Committee in the field of its competence.
10. It is the competent body, in accordance with Article 9.1.c of Directive (EU) 2019/1937, to monitor and process complaints reaching the ethical mailbox, with the technical and administrative support of the Secretariat-General if required.
11. It is the body that guarantees the Code of Ethics and Conduct, which is competent to promote, monitor and evaluate compliance with this Code, as well as to resolve any doubts that may arise regarding its interpretation and application.

Meetings modality

On an ordinary basis the Anti-Fraud Committee will have to meet at least once a quarter to find out what its own affairs are.

In addition to these ordinary meetings, it will be able to meet at any time on an extraordinary basis, when any of its members so request the person in charge of the summons.

The call for this will be made by the representative of the General Secretariat.

The Call for this sitting will have to be held in advance of 48 hours and this will have to be accompanied by an agenda for the matters to be dealt with.

Each of these meetings will raise the appropriate Minutes, which will have to be read and approved by all members of the Committee at the meeting following the meeting.



6. Measures on conflicts of interest

Conflicts of interest may jeopardise the impartiality and objectivity of an organisation's elected representatives and public servants, as well as public confidence in the institution. They are an element that affects the system of integrity in a cross-cutting way.

It should be noted that conflict of interest is not equivalent to corruption. Conflict of interest is a situation, a risk, while corruption is abuse, by action or omission, that makes conflict of interest effective. Conflict of interest leads to a risk of bias while corruption is already a biased decision.

6.1 Measures to Prevent Conflict of Interest

1) Formation

Perform training, awareness and counselling actions on public servers, including elected officials. It must serve to identify conflicting interests, reflect on situations in which they can be donated, learn about standards of professional conduct and know the tools to manage them.

2) Statement of Absence of Conflicts of Interest (DACI) and Declarations of Interest

To formalise and be transparent in the declaration of personal and heritage interests is the main tool for detecting real, potential or apparent conflicts of interest. This mechanism must have an up-to-date monitoring of the information to make it effective.

a) As established by Order HFP/55/2023 of 24 January, on the systematic analysis of the risk of conflict of interest in the procedures implementing the Recovery, Transformation and Reliance Plan in Article 3, 4, 5, and 7:

"Application subjective habit.

a) Contracts: one-person recruitment body and members of the collegiate recruitment body, as well as members of the collegiate body of assistance to the contracting body that participates in the recruitment procedures in the tender assessment phases, proposal of award and award of the contract.

b) Grants: competent body for the award and members of the collegiate bodies for the assessment of applications, in the stages of the assessment of applications and the resolution of the concession.

The analysis of the conflict of interest will be carried out on employees who participate in the procedures for awarding contracts or awarding grants, within the framework of any PRTR action, whether or not they are members of an implementing body or an instrumental entity.

2. The persons mentioned in paragraphs a) and b) will be those who have to electronically sign the Declarations of Dispute of Interest (DACI) with regard to the participants in the recruitment or award procedures. This formulation will be made once these participants are known.

Annex I of this ministerial order contains the DACI model, with the minimum content that it should contain.

3. The information technology tool referred to in Article 4 will analyse possible family relationships or societal links, direct or indirect, in which there may be a personal or



economic interest that may lead to a conflict of interest, between the aforementioned persons and the participants in each procedure.

To this end, it is considered a societal link likely to generate a conflict of interest when this implies real ownership, or linkage of type administrator, manager, or membership of the board of directors of the company in question.

In addition, a specific system for obtaining information on actual holders is provided for cases in which the bidder or aid seeker does not have actual holder data in the EAT databases, among other cases, in the case of certain non-resident entities.

To formalise the signature of the DACI model, included in Annex I, for all persons involved in the procedures linked to European funds and programmes.

Article 4. Remission of information to the TAO.

1. The data mining computer tool, based in the State Agency of Tribute Administration of Spain, MINERVA or any other that replaces it in the future, is configured as a conflict risk analysis tool of interest that the EAAT makes available to all decision-makers, executive entities and instrumental entities participating in the PRTR, as well as to all those serving public entities participating in the execution of the PRTR and the competent control bodies of the MRR.

2. It will be up to the operation managers to initiate the procedure of ex ante risk analysis of conflict of interest, prior to the assessment of offers or requests in each procedure, in the terms defined in this order, to this end they will have access to the aforementioned data mining computer tool, based in the TAO, in which they will have to incorporate the relevant data for carrying out this analysis.

The contracting body or the body responsible for granting the grant is considered responsible for the operation. In the case of collegiate bodies performing the previous functions, their representation will be governed by Article 19 of Law 40/2015, of 1 October, of the Legal Regime of the Public Sector. In the centralised state procurement system where the contracting body based on a framework agreement or specific contracts in a dynamic procurement system is the Centralised Contracting Board, the person responsible for the operation will be the one responsible for raising the proposal to award the contracting body. The managing bodies and instrumental managers of the PRTR will identify those responsible for each operation in the CoFFEE application. Each operation manager will be identified by a code generated by the CoFFEE application.

3. Prior to the introduction of data into MINERVA, the controller will ensure that he has received the reference code for the operation (CRO) generated by the CoFFEE application. To this end, it will have the cooperation of the project management bodies and sub-projects (including the instrumentals) in which the operation is integrated, which will have to validate it as part of its scope.

This operation reference code (CRO) will eventually allow automated linkage between the MINERVA application and the PRTR management information system, CoFFEE.

4. Operators will access MINERVA by identifying with its NIF, by means of a qualified electronic certificate issued in accordance with the conditions laid down in Law 6/2020, of 11 November, which regulates certain aspects of confidential electronic services that, according to the rules in force at each time, is admissible by the State Tax Administration Agency, or by means of the Cl've system, regulated in Order PRE/1838/2014, which allows the citizen to electronically relate to public services through the use of concerted keys, having been registered as a user of it. To this end, the NIFs of operational managers and operating reference codes for which access to MINERVA should be made available will be referred to the CoFFEE system.

Operators will have to incorporate in MINERVA the operating reference code and information relating to participants in the procedures to be able to carry out ex ante the



analysis of the risk of conflict of interest provided for in paragraph Five of the additional 100th tenth second provision of Law 31/2022 of 23 December, in the following terms:

a) the tax identification numbers of persons subject to the analysis (decision-maker of the operation), along with their name and surnames, as stated in Article 3.

b) the tax identification numbers of natural or legal persons involved in each procedure, together with their first and last names in the case of the first and social reason in the case of the second, who apply for the same as bidders or applicants. In the case of massive concurrency subsidies (over 100 applications) the risk analysis of conflict of interest will be carried out according to the provisions of Annex III of the present ministerial order. When it comes to non-mass subsidies (less than 100 applications), the risk analysis of conflict of interest will be carried out on all applications.

In addition, the controller of the operation will charge in CoFFEE the declarations of absence of conflict of interest filled in and signed by the decision-maker of the operation.

Article 5. Result of MINERVA.

Once the data has been crossed, MINERVA will provide the result of a conflict risk analysis of interest to the controller of the operation the following day, with three possible results, the meaning and effects of which are:

a) 'No red flags have been detected'.

– In view of the risk analysis of conflict of interest conducted through MINERVA, no circumstances have been identified that highlight the existence of the risk of conflict of interest.

– The procedure can continue.

b) "Several red flags have been detected".

– Taking into account the risk analysis of conflict of interest conducted through MINERVA, circumstances have been identified that highlight the existence of the risk of conflict of interest.

– The result of MINERVA will reflect the NIF of the decision-maker affected and the NIF of its conflict risk partner of interest (suppressor or applicant).

– The person responsible for the operation must put the red flag in the knowledge of the decision-maker affected and the hierarchical superior of the decision-maker affected, so that, if necessary, he or she will abstain.

c) Detected one/several black flag(s): There is no information on the risk of conflict of interest to the next/next participants, as it is an entity/entities on which no data is available.'

– Taking into account the analysis carried out through MINERVA, the actual ownership of the requesting legal person has not been found, a circumstance that prevents the analysis of the conflict of interest.

– This assumption can be made simultaneously with any of the two previous results.

– It will be done in accordance with the provisions of Article 7 of this ministerial order.

– This assumption will not imply the automatic suspension of the current procedure.

The body responsible for the operation will receive the result of the analysis of the conflict of interest. In turn, it will pass it on to the project and sub-project management bodies (or their equivalent in the case of instruments) in which the operation is integrated into the PRTR management information system.

Furthermore, the result of the analysis will be transferred by the body responsible for the operation to persons subject to the analysis of the risk of conflict of interest, so that they will abstain if, with regard to these, the existence of a conflict of interest risk situation, indicated by a red flag, has been identified.

In any case, the operating officer must ensure that the results of the analysis carried out are recorded in the CoFFEE application, for the purposes of the



possible audits to be carried out by the competent MRR audit authorities.

Furthermore, internally, the MINERVA computer application will store a report with the personal information for each detected risk, for the purpose of a possible audit.

Article 7. Entities with no actual ownership information in the databases managed by the TAO.

1. In the event that for the bidder or the aid seeker there is no actual ownership data in the EAT databases, the procedure described in this article will be followed.

The person responsible for the operation will incorporate in MINERVA the identification of the bidder/suppressor and, once verified by the EAT that it does not have the actual ownership data of the entity, he will receive in the reply the indication that there is no information in the EEAS, and may continue the current procedure.

2. When it comes to foreign companies on which the TAO does not have information, it will activate the protocol for obtaining information which has been agreed with the relevant bodies, and in particular with the General Council of the Notary.

Once such information is received in the EAT, it will be kept under its supervision, for use within the framework of ex post audits carried out by the IGAE as the MRR Control Authority, as well as for subsequent requests for conflict risk analysis of interest to MINERVA with regard to that company.

3. At the same time, however, contracting bodies and bodies providing grants are entitled to request participants in the procedures, to provide information on their actual ownership, provided that the EEAS does not have the information on the actual owners of the company being consulted and has indicated this by means of the corresponding black flag to the person responsible for the operation in question. This information must be provided to the body for recruitment or the award of grants within five working days of the application for information being formulated.

Failure to provide this information within the specified time frame will be a reason for excluding the procedure in which it is participating.

To this end, it will be compulsory for the above mentioned to be established in the procurement folds and in the regulatory regulation of the subsidy, or for it to be required to be obtained by some other alternative route. In their case, the reports provided for in Articles 17.1 of Law 38/2003 of 17 November and 122.7 of Law 9/2017 of 8 November, and those that would similarly result from application in the autonomous communities and in the local entities, will be able to ensure that these requirements are incorporated into the procurement folds and into the rules governing subsidies. Similarly, the application of this procedure will be subject to control in accordance with the provisions of Articles 148 and subsequent to Law 47/2003 of 26 November, General Budget and concordant provisions in the autonomous sector.

The data, once received, will be adequately guarded in accordance with Organic Law 3/2018, of 5 December, on Personal Data Protection and Guarantee of Digital Rights.

Through the MINERVA, the operating officer will carry out a new ex ante control of the risk of conflict of interest, indicating, instead of the bidder/suppressor, the actual holders recovered by the contracting or awarding bodies of subsidies."

Append I incorporates the DACI model to be subscribed to.

b) As established by Order HFP/55/2023 of 24 January, relating to the systematic analysis of the risk of conflict of interest in the procedures implementing the Recovery, Transformation and Reliance Plan in Annex 3 of the Rules for the selection of applications to be submitted for the risk analysis of conflict of interest in the case of procedures for granting grants of mass concurrency subsidies will be proceeded:



«In the case of massive concurrency grants (more than 100 applications) the risk analysis of conflict of interest will be carried out, based on the establishment of the regulatory basis order or the specific call for the award of subsidies, as follows:

A) There is no possibility of any of the subsidies finally granted exceeding EUR 10 000: in this case, the body responsible for the operation may choose to apply the analysis of the risk of conflict of interest to all applicants, or it will select a set of 100 applications for verification as follows:

1. All requests will be sorted in order date and time of entry.

2. The total number of requests is divided by 100 to obtain the range of the intervals that will determine the selection of the requests to be checked, rounding to the lower integer number in case decimals exist.

3. The first request will be selected and then those that occupy the order resulting from successively adding the range obtained, up to 100 requests. The controller of the operation must keep the corresponding audit track relating to the selected applicants for verification, duly documenting the process followed for such selection.

As a statement in order to facilitate the application of the system, an example is proposed in which, on the basis of a case in which 3,532 applications were submitted, the percentages would be divided to obtain 35.32. As a non-integer number, it would be rounded to the lower integer number, in this case 35. This would select application number 1, application number 36, application number 71, application number 106, and so on, up to 100 applications.

B) There is a possibility that some of the subsidies finally granted under a certain call will exceed EUR 10 000: in this case, 100% of applications will be checked, regardless of the amount finally granted for each of them.»

3) Regular application

To apply strict internal regulations (state, autonomous community or local) corresponding, in particular, to Article 53 of the Royal Legislative Decree 5/2015, of 30 October, approving the recast text of the Basic Statute of the Public Employee Law, Article 23 of Law 40/2015, of 1 October, on the legal regime of the public sector (LRJSP), concerning abstention and Law 19/2013, of 9 December, on transparency, access to public information and good government, and Law 19/2014, of 29 December, on transparency, access to public information and good government.

6.2 Measures to address possible existing conflicts of interest

As established by Order HFP/55/2023 of 24 January, concerning the systematic analysis of the risk of conflict of interest in the procedures implementing the Plan for Recovery, Transformation and Reliance in Article 6:

«Clause 6. The procedure to be applied in the case of identifying the risk of conflict of interest.

1. Once the information regarding the identification of a conflict risk of specific interest in a red flag of MINERVA has been received, the decision-maker concerned will be able to abstain within two working days.

In this case, the analysis of the risk of conflict of interest will perhaps be carried out again with regard to who will replace the person who, in compliance with this process, has abstained from the procedure.



2. If the person affected by the identification of a risk of conflict of interest, specified in a red flag, justifiably invoked, before his or her hierarchical superior, who does not recognise the validity of the information, he or she will have to confirm his or her manifestation of absence of conflict of interest, by signing, at this moment, a new DACI, the wording of which will duly reflect the situation raised and the absence of conflict of interest. All this will have to be done within two working days. The model provided for in Annex II should be followed.

In the event that this abstention does not occur, the person responsible for the operation will request MINERVA to provide additional information on the risks detected, indicating, as a justification for obtaining this data, that the abstention has not taken place. Additional information on the identified conflict risk situation provided by MINERVA will not incorporate the identification of third parties, but only a description of the risks.

This additional information will be transferred by the controller of the operation to the hierarchical superior of the decision.

3. At the request of the corresponding hierarchical superior, the person responsible for the operation, may also refer to the relevant Anti-Fraud Committee to issue a report, within two working days, on whether, in the light of the information available, the abstention is appropriate in the specific case.

For its part, the Anti-Fraud Committee will be able to request a report in the opinion of the General Intervention of the State Administration referred to in Article 8 for the purpose of issuing its report. In this case, the opinion will have to be delivered within two working days which will be added to the deadline laid down in the previous paragraph.

In view of the additional information provided by MINERVA, the reasoned allegation of the decision-maker concerned and, if appropriate, of the report of the Anti-Fraud Committee, the hierarchical superior of the decision-maker concerned will resolve, in a reasoned way:

a) To accept the participation of the decision-maker in the red flag.

b) To order the decision-maker in the red flag to abstain. In this case, the operating body will repeat the process, so that the analysis of the risk of conflict of interest will be carried out again with regard to who will replace the person who, in compliance with this process, has abstained from the procedure.

4. The operating officer will be responsible for enrolling in the application CoFFEE the documentation relating to the reasoned allegation of absence of conflict of interest, the circumstance of abstention, the additional information provided by MINERVA, the report of the Anti-Fraud Committee and the decision taken by the hierarchical superior, for the purposes of the possible audits to be carried out by the competent MRR audit authorities.»

Append I BIS incorporate DACI model in case of detecting conflict of interest.

7. Measures to combat fraud

The measures to combat fraud are structured around the four key elements of the so-called 'anti-fraud cycle': prevention, detection, correction and prosecution.

7.1 Prevention Measures

1) Code of ethics and conduct

The Code of Ethics and Conduct is a central element of any system of integrity. This Code must serve to construct a common ethical framework for all persons working in the organisation, without prejudice to the position, condition or legal regime of linking.



2) Training and Awareness

The adoption of a Code of Conduct, and of the set of ethical principles and good governance that specify it, is aimed at regulating the conduct of the persons subject to it. Publicising the integrity system and the content of the Code, and giving practical tools for its application, is a prerequisite for its compliance, and for ensuring that the organisation integrates the culture of integrity and good governance into the municipal management model.

The dissemination of the integrity culture to the organization involves carrying out various awareness-raising and training actions with the different profiles that integrate the local organization, both at a political and technical level.

Two training lines are provided: one for raising awareness and disseminating the integrity framework between elected representatives, and a second for raising awareness and disseminating the integrity framework to the entire workforce, and specific training in aspects linked to the integrity system and risk management.

- Sensitisation and diffusion between elected and trusted officials:

The rotation linked to the electoral cycles calls for communicative action especially focused on the new councillors, whether or not they are in the government team, and regularly repeated at the beginning of each term.

The training plan addressed to elected and trusted officials must include:

i. An awareness and training session, following the inauguration, with the following themes: public integrity and the management of the risks of corruption; the architecture of the municipal integrity model (elements that integrate it); principles of use and rules of political fair play; resolving doubts in the Code of Ethics and of conduct; conflicts of interest (to identify and manage them); and fraud indicators (applying red flags).

ii. A welcome package for the new elected people, at the beginning of the mandate, with documentation relating to the municipal integrity system, and the various elements that make up it.

- Sensitisation, dissemination and training in the workforce of public employees:

The training plan addressed to the template set must include:

i. A session on awareness and training in integrity and ethical values for commands, with the following themes: public integrity and the management of the risks of corruption; the architecture of the municipal integrity model (elements that integrate it); conflicts of interest (to identify and manage them); and fraud indicators (applying red flags).

ii. A session of awareness and debate surrounding ethical values and the model of integrity for the entire workforce, with the following themes: public integrity and the management of the risks of corruption; the architecture of the model of municipal integrity (elements that integrate it); and conflicts of interest (to identify and manage them).



3) Compromise against fraud – Institutional Declaration

It is necessary, at the highest level, to demonstrate a firm commitment to fraud, involving zero tolerance of fraud, and to communicate this clearly.

4) Organization

The organisation must ensure the effective implementation of the entire municipal integrity system, establishing a clear and segregated distribution of functions and responsibilities. Along these lines, it is necessary to appoint a body responsible for ensuring the implementation of the Anti-Fraud Action Plan, as well as for managing the Ethical Mailbox and ensuring compliance with the Code of Ethics and Conduct.

5) Risk assessment

The risk analysis of the integrity system is articulated through a series of risk maps linked to the municipal action, which aim to help managers identify what these risks are and estimate the likelihood of occurrence and what their impact may be if they materialise. The objectives are to anticipate and estimate the degree of vulnerability, reduce the likelihood of risk materialisation, and implement actions that will help minimize the consequences of such materialisation.

Risk maps drawn up in this context do not constitute a proposal for the automatic detection of irregular situations or a closed and objective system for assessing risk. In fact, this assessment must allow an internal debate to be opened within the body around qualitative aspects that are the ones that add value to the final outcome. The intention is to provide the organisation with a guide for prioritising risk areas and actions to be implemented, depending on this alert system.

The assessment and debate will be coordinated from the Anti-Fraud Action Plan guarantee body, with the technical support of the municipal secretariat if required. The guarantee body of the Anti-Fraud Action Plan will be able to request the cooperation of the departments that carry out functions in the areas evaluated.

The risk assessment will focus on the areas of Public Procurement and Personnel Management; it will be carried out on the basis of the risk maps defined by the Transparency Foundation and Good Local Government and Daleph, and published by the Catalan Association of Municipalities, included in Annex II.

Maps incorporate:

- A list of behaviours that imply ethically debatable, irregular, fraudulent or corrupt practices, and therefore carry a risk to municipal public integrity.
- Context elements that act as risk-enhancing factors in terms of how they lead to the appearance and extent of the identified behaviours.
- A set of actions that act as risk mitigatory.

Risk level in integrity is measured by:



- The probability of occurrence: it results from applying two complementary analyses; the frequency in occurrence (depending on the times that have occurred in the recent past), and the feasibility of materializing risk (depending on whether risk-enhancing factors are identified and whether mitigating actions are implemented).

Probability	Description	Frequency	Feasibility
Low	Is unlikely that the risk is materialize	Not happened in last 2 years	Don't see factors risk enhancers, or some factors concur boosters but there are implanted actions mitigators
Average	It is possible that risk is materialize	Has happened at least once the year	Some factors occur risk and non-empowerment implanted actions mitigators or doubts on its effectiveness
High	Is High probable risk materialize	Has happened several times the year	Multiple of enhancer factors of RISK. No implants mitigating actions of risk or doubt its effectiveness

- Impact or Severity: depending on the consequences of the materialisation of risk, mainly in terms of the impact on heritage and damage to the institutional image, the impact maybe:

Low	Behaviors that show deficits in models or systems of public planning and management, or small irregularities that imply minor administrative infringements. Damage-causing behaviors limited and easily reversible to the institutional image.
Average	Infringements affecting the provision of services, irregularities administrative without significant damage to the heritage, pipelines with a moderate impact on the institution's image.
High	Undue use of public charges or funds for particular benefit. Usage irregular charge, funds or public media with significant damage to heritage. Serious criminal or administrative offences. Damage important reputation in the institution.



The risk level will be established from the following risk matrix, combining these two factors into three levels: low risk, moderate risk and high risk. Priority orientation order is also determined in corrective or contingent action with levels: 1 top priority, 2 middle-high priority, 3 middle-low priority, and 4 low priority.

Probability	Impact		
	Low	Average	High
Low	LOW-4	LOW-4	MODERATE-3
Average	LOW-4	MODERATE-2	HIGH-1
High	MODERATE-2	HIGH-1	HIGH-1

The risk assessment procedure will be:

1. Review risk maps to adapt or add risks
2. Identify probability level and impact level
3. Calculate risk level and set priority based on described matrices
4. To put forward proposals and improvement actions for priority 1 and 2 risks

The risk assessment will be carried out on a biennial basis. This period will be annual for high-risk cases. The evaluation will also take place when any cases of fraud have been identified or when significant changes in procedures or staff occur.

A two-year update of the maps will be maintained, to check whether the probability of occurrence of the risks has undergone any variation or whether any new risks could be included in the integrity, and to determine whether the level of risk has been reduced or increased.

7.2 Detection Measures

1) Fraud Flags (Red Flags)

Red flags are alert indicators that should make us study the cases in which they occur.

Red flag tracking is a tool for detecting alarm signals, hints or indications of possible fraud situations. The realisation of a red flag does not imply fraud, and many of the indicators alone are not at all conclusive about a possible fraud situation, but in any case allow alerts to be created that can help identify an area, area or activity that requires added attention to rule out or confirm a potential fraud situation.

The evaluation of red flags will be coordinated by the Anti-Fraud Action Plan guarantee body, with the technical support of the Secretariat thus required. These two revisions will be carried out:

- Revision of the different indicators and see if any of them have a recurring incidence and an alarm or if, on the contrary, there has been no circumstance that causes an alert.
- Additional control consisting of the verification of certain recruitment processes and files selected by the evaluating body for their importance or recurrence, either exhaustively or by sampling.



If a potentially fraudulent or fraudulent situation is indeed detected, it will be necessary for the organisation to analyse whether this is a systemic occurrence, or whether it is a one-off irregularity or infringement.

The evaluation of red flags will be carried out on a biennial basis. This period will be annual in cases where a potentially fraudulent or fraud situation has been detected. In any case, it may coincide with and be integrated with the risk assessment mechanism defined in the section on preventive measures.

Append III relates the most commonly used red flags, based on European legislation and documentation of the European institutions, in accordance with the Transparency Foundation and Good Local Government and Daleph.

2) Ethical mail – Reporting Channel

The reporting channel allows the receipt of communications of possible irregularities or failures of the system. This instrument is essential for the articulation of a system of integrity, strengthening its trust, and ensuring its effectiveness.

7.3 Correction and Pursuit Measures

The detection of possible fraud, or its justified suspicion, will lead to the immediate suspension of the procedure, the notification of this circumstance as soon as possible to the authorities concerned and the bodies involved in carrying out the actions and the review of all projects that may have been exposed to it.

Will proceed to:

- To assess the incidence of fraud and its rating as systemic or punctual.
- Retire projects or the part of projects affected by fraud and financed or to be financed by the MRR.

As soon as possible, we shall proceed:

- Communicate the facts produced and the measures adopted to the decision-making body, which will communicate the matter to the Responsible Authority, which will be able to request the additional information it considers appropriate for its monitoring and communication to the supervisory authority.
- Report, if applicable, the punishable offences to the competent public authorities and for their assessment and possible communication to the European Anti-Fraud Office.
- Initiating information reserved for debugging responsibilities or initiating a disciplinary file.
- Report the facts to the prosecution and the competent courts, in the appropriate cases.



8. Quota risk management measures

If the organization is given an integrity risk, the following quota management measures will be followed to minimize the effects.

Action protocol:

Faced with a suspicion or communication by any means of possible irregularity, the Anti-Fraud Action Plan (hereinafter the body) guarantee body will check the facts through the relevant research tasks.

With the information collected, the body will have to conclude whether or not the irregularity has actually occurred.

If it is concluded that it has occurred, the body will notify the circumstance of internal control figures so that they are informed.

The procedure under investigation will be suspended if it is in progress.

In cases where this is required, the facts will be reported to the prosecutor's office and to the competent courts so that they can initiate the relevant proceedings, and thus prevent the prescription of the infringement.

If this is a matter of fraud in the management of funds from Community funds such as Next Generation or others, it will be necessary to inform external anti-fraud points such as the National Anti-fraud Coordination Service (NCA) or the European Anti-Fraud Office (OLAF).

The internal control figures and the legal services of the organization will mobilize the municipal resources to carry out the investigation, which must, if necessary, lead to the initiation of an administrative file to restore altered legality, and adopt sanctioning or disciplinary measures. In the event of economic fraud, the file will have to be aimed at recovering the amounts unduly received by its beneficiaries and their corresponding criminal action.

The persecution of the detected irregularity will be made known internally to the organization through the various communication channels available, and with the degree of detail appropriate to the circumstances, in order to deter other possible irregular situations.

Detection of irregularity requires the organ to evaluate whether this is an issue that can be described as systemic or as pointing. In this regard, if a risk map is available in the area under investigation, the risk assessment carried out, the risk mitigating actions approved at the time, will have to be reviewed and decisions taken to implement or modify risk management systems.

10. If the irregularity is considered to be systematic, they will be placed in perform additional actions:



- a. Revision of all files included in the operation investigated and/or of analogous nature, in order to detect leak points or gaps in the system of prevention, control and detection of risk that need to be amended and improved.
- b. Communications to the units or organs of the systems that will have to execute the necessary measures to be taken to remedy the weaknesses detected in order to prevent a repeat of the situation.
- c. Revision of the integrity system and its gearing, and internal controls to establish suitable mechanisms that can detect identified incidences in a preventive manner.

9. Plan Broadcast Actions

The Anti-Fraud Action Plan must be a mandatory knowledge content for all workers in the Commonwealth.

Without prejudice to the training actions provided for in this Plan, the following dissemination actions will be carried out:

- Communication to the entire corporation on the approval of the Action Plan and the other anti-fraud instruments, as well as the updates that are carried out.
- Submission to all public employees of the Commonwealth by email of all documentation relating to the anti-fraud system and incorporation of this documentation into the welcome package for newly recruited personnel.
- Publication on the website of the organisation of the Code of Ethics and of Conduct, the Institutional Declaration on Combating Fraud, and information on instruments for communication with citizens in the fight against fraud, such as the Ethical Mailbox – Reporting Channel.

10. Plan Revision System

The Anti-Fraud Measurement Plan is configured as a flexible tool and subject to review and update depending on each context. Although the implementation and construction of the Commonwealth's anti-fraud system can take place relatively quickly, the organisation of a culture of integrity requires perseverance and a broad period of time to consolidate policies. It is therefore necessary to monitor, evaluate and improve the integrity system continuously.

The Anti-Fraud Action Plan will be reviewed on a biennial basis, in any case when cases of fraud have been identified or significant changes have been made to procedures or staff.

The guarantee body of the Anti-Fraud Action Plan, with the technical support of the Secretariat if required, will regularly carry out the review of the Anti-Fraud Action Plan, and the self-evaluation of the measures contained in that Plan, in accordance with the self-evaluation test defined in Append IV.



APPEND I – Interest Conflict Absence Declaration Model (DACI) (Annex I of Order HFP/55/2023, of 24 January, concerning the systematic analysis of the risk of conflict of interest in the procedures implementing the Recovery, Transformation and Resilience Plan)

Issuer:

Contract/subsidy:

In order to ensure impartiality in the recruitment/subsidy procedure mentioned above, the undersigned, as a participant in the process of preparing and processing the dossier, states:

First. Be informed of the following:

1. That Article 61.3 'Confliction of Interests', of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July (EU Financial Regulation) establishes that 'there will be a conflict of interest when the impartial and objective exercise of functions is compromised for family, affective, political or national affinity, of economic interest or for any direct or indirect reason of personal interest'.

2. That Article 64 "Fighting against corruption and conflict of interest prevention" of Law 9/2017 of 8 November of Public Sector Contracts transposing the European Parliament and Council Directives 2014/23/EU and 2014/24/EU of 26 February 2014 defines conflicts of interest as "any situation in which the personnel at the service of the contracting body, who may also participate in the development of the tendering procedure or may influence the outcome of the tender, have directly or indirectly a financial, economic or personal interest that might appear to compromise their impartiality and independence in the context of the tendering procedure".

3. That paragraph 3 of the 100th and 10th additional provision of Law 31/2022 of 23 December on State General Budgets for 2023 states that 'The systematic and automated analysis of the risk of conflict of interest is applicable to public employees and other personnel in the service of entities 'decisors, executioners and instrumentals who participate, individually or through their membership of collegiate bodies, in the described procedures for awarding contracts or awarding grants'.

4. That paragraph 4 of the above additional provision one hundredth tenth second states that:

– 'The computer tool will analyse possible family relationships or societal links, direct or indirect, in which a personal or economic interest may be given that may provoke a conflict of interest, between the persons referred to in the previous paragraph and the participants in each procedure'.

– 'For the identification of relationships or links the tool will contain, among others, the data on the actual ownership of legal persons referred to in Article 22.2.d).iii) of Regulation (EU) 241/2021, of 12 February, worked on the databases of the State Tax Administration Agency and those obtained through agreements signed with the Colleges of Notaries and Registers.'.

Second. That, at the time of the signing of this declaration and in the light of the information in its possession, it is not guilty in any situation that could be described as a conflict of interest, in the terms provided for in paragraph four of the additional 100th tenth second provision, which may affect the tendering/concession of subsidies procedure.



Third. That they undertake to inform the contracting body/evaluation committee, without delay, of any conflict of interest that they might know and occur at any time in the current procedure.

Fourth. He is aware that a declaration of absence of conflict of interest that is proven to be false will have the disciplinary/administrative/judicial consequences that the implementing regulations lay down.

For the record, I sign this statement

(Date and signature, full name and identity document)



APPEND I Bis - Model confirmation of the absence of conflict of interest (Annex II of Order HFP/55/2023 of 24 January, concerning the systematic analysis of the risk of conflict of interest in the procedures implementing the Recovery, Transformation and Resilience Plan)

Issuer:

Contract/subsidy:

Having carried out the analysis of the risk of existence of conflicts of interest through the MINERVA computer tool, in the terms established in Order HFP/55/2023 of 24 January, relating to the systematic analysis of the risk of conflict of interest in the procedures implementing the Recovery, Transformation and Reliance Plan, dictated in application of the 100th-tenth additional provision of Law 31/2022 of 23 December, of State General Budgets for the year 2023, and having detected a red flag consisting of (description of the red flag, with the list of applicants for which the same flag has been detected) I reiterate that there is no situation which could lead to a conflict of interest that would compromise my objective action in the procedure.

For the record, I sign this statement

(Date and signature, full name and identity document)



Append II – Risk Catalogue

Public Procurement	
Stage	Risk for integrity
Start	To encourage and/or prepare unnecessary contracts, which do not respond to a real, oversized or unworkable need.
Start	Not to fulfill the duty of abstention when intervening in recruitment procedures by the Commonwealth authorities and staff when they have a personal interest, marital or kinship bond, friendship or enmity, among other reasons established by law.
Start	To prepare contracts, whose design or procedure unduly restricts competition or competition.
Start	Filter inside information to certain economic operators that will allow them to prepare better or with more time for the tendering of the contract.
Start	To give favourable treatment to certain bidding by setting technical requirements, solvency criteria (economic or technical and team criteria) and/or award criteria (valuation criteria, biases contained in the score formulas of the automatic assessment criteria).
Start	Undue use of preliminary market consultations.
Start	Determine a base price of tender not adjusted to the market.
Start	Limit concurrency due to lack of transparency.
Start	To limit the concurrency by inappropriate use of the procedure negotiated without advertising.
Start	Limit access to the contractual information required to prepare offers.
Start	To give a directly to an operator without the recruitment procedures.
Bidding and award	Do not detect anti-competitive or collusive practices.
Bidding and award	Do not respond appropriately to detected anti-competitive practices or collusions.
Bidding and award	Vulnerate the secrecy of proposals, not preserve the confidentiality of proposals offers or alter offers after their presentation.
Bidding and award	Create deficits or asymmetries in the information provided.
Bidding and award	Allow or exclude offers presented by operators in an improper or biased way.
Bidding and award	To assess the offers received irregularly, skewedly and without transparency.
Bidding and award	Adjudicate or formalise contracts irregularly or by circumventing procurement procedures to favour a particular bidder or maintain a certain contract.
Bidding and award	Irregular replacement of the handling of recruitment files by collaboration agreements.



Bidding and award	To give directly through the misuse of minor recruitment.
Execution	Do not detect alterations to the provision contracted during execution and obtain supplies, services or works other than those contracted.
Execution	Recognize as executed or delivered (by certification or any) other equivalent conformity formula) something not matching reality.
Execution	Accept irregular or unjustified price increases.
Execution	Modify contracts unjustifiably or irregularly with respect to the purpose of the contract.
Execution	To modify contracts in an unjustified or irregular way with regard to extensions.
Execution	To modify contracts in an unjustified or irregular way with respect to complementary contracts.
Execution	Authorize undue or irregular payments to suppliers or contractors or that they do not conform to the stipulated conditions.
Execution	Do not detect an irregular surrogate of staff by the awarding company.
Execution	Do not demand liability for breaches of contracts or other irregularities detected (both from the adjudicator and, if applicable, from the public server).

Staff Management	
Matter	Risk for integrity
Selection and provision	To limit or influence the ability to access public work in breach of the principles of equality, publicity, merit, and the ability to access public work.
Selection and provision	Not to fulfill the duty of abstention when intervening in the selection and provision procedures by the Commonwealth authorities and staff when they have a personal interest, marital or kinship bond, friendship or enmity, among other reasons established by law.
Selection and provision	Perpetuate provisionality situations in assignment of functions.
Selection and provision	Perform unorthodox selection processes to cover temporary places that eventually consolidate.
Selection and provision	Breach with the rules of abstention in selection processes.
Selection and provision	Select profiles unsuitable to the needs of the workplace and the Corporation in general.
Selection and provision	Select inappropriate profiles (with the aim of influencing the procedure) to the needs of the workplace and the Corporation in general.



Selection and provision	Filter or provide privileged information to certain applicants with respect to the selection process.
Selection and provision	Filter or provide insider information to certain applicants with respect to the selection procedure before publication.
Selection and provision	Filter or provide insider information to certain applicants regarding the content of the tests and the selection procedure.
Selection and provision	To carry out free designation approvals without complying with the regulations (appropriate reasoning, justification of suitability, etc.).
Selection and provision	Ends of places of free designation without respecting the rules (appropriate reasoning, accreditation of the justification elements, etc.)
Payouts	To have an unbalanced and iniquitous remuneration system.
Payouts	To apply an unbalanced and iniquitous remuneration system to favour certain persons or groups.
Payouts	Apply unforeseen pay increases to budget laws.
Payouts	Apply unforeseen pay increases to budget laws with the intention of favouring certain persons or groups.
Payouts	Pay fixed and periodic amount productivity supplements.
Labor relations	To present vulnerabilities to corporate interference in the political sphere.
Labor relations	To present vulnerabilities to claims and pressures from power groups, internal groups, etc.
Organization	Assign functions of category below or above and/or do not perform an appropriate and clear assignment of functions.
Organization	To assign functions reserved for officials to persons who, in failing to meet this condition, do not enjoy the right to inamovibility.
Organization	It is not planning, ordering or adequately scaling up human resources.
Organization	Incompatibility rules for non-communicating are not enforced.
Organization	To break the rules of incompatibility with the intentionality of self-enrichment.
Development	To have poorly qualified staff for the development of their functions.



MIDIT

Mancomunitat d'Iniciatives pel Desenvolupament Integral del Territori
dels Municipis de Vandellòs i l'Hospitalet de l'Infant, Tivissa i Pratsdip

Development	Do not enforce the right of staff to professional promotion.
Performance	High incidence of low productivity situations.
Performance	Do not evaluate the performance of the staff or the performance of their functions and objectives.
Performance	Do not exercise disciplinary powers.



Append III – Red flag Classification

Skewed lowered in favour of bidder:

- Presentation of a single offer or abnormally low number of propositions opting for a tender.
- Extraordinary similarity between procedural governing folds and products or services of the winning contractor.
- You complain about other bidders.
- Ple Pleasures with more restrictive or more general prescriptions than those approved in similar previous procedures.
- Ple Fills with unusual or unreasonable clauses.
- Awarding power defines a product of a particular brand instead of a generic product.

Collusive biddings:

- The winning offer is too high in comparison with the anticipated costs, with public price lists, with similar or medium-sized works or services of the industry, or with market reference prices.
- All bidders repeatedly offer high prices.
- Prices for tenders drop sharply when new bidders participate in the procedure.
- The adjudicators are distributed/returned by region, type of work or type of work or service.
- The bidder subcontractes the bidder losers.
- Unusual supply patterns (e.g. offers have extraordinary rates of sale, the winning offer is just below the acceptable price threshold, the exact contract budget is offered, the prices of offers are too high, too close, too different, round numbers, incomplete, etc.).

Conflict of interests:

- Inexplicable or unusual Favoritism of a particular contractor or vendor.
- Continuous acceptance of high prices and low quality work.
- A working person does not present a conflict of interest statement or does so incompletely.
- A working person declines a promotion to a position that is no longer related to acquisitions.
- A working person seems to have a business on his own.
- Socialisation between a contracting worker and a service or product provider.
- Unexplained or sudden increase in the wealth or standard of living of the person responsible for hiring in a public body.
- Manipulation of the offers presented:

You complain about the bidders.

- It lacks control and inadequate tender procedures.
- Changes to offers after reception.
- Excluded offers for errors.



- A bidder is dismissed for dubious reasons.
- The procedure is not declared a desert or re-convened despite having received fewer offers than the minimum number required.

Expenditure Fraction:

- Two or more purchases with a similar object made to an identical bidder below the limits allowed by the use of direct award procedures or advertising thresholds, or that would require procedures with greater guarantees of concurrence.
- Unwarranted separation of purchases, for example, contracts separated by labour and materials, are both below the thresholds of open tendering.
- Sequential purchases just below the thresholds for compulsory advertising of tenders.



Append IV – Test conflict of interest, fraud prevention and corruption (Append II.B.5 of Order HFP/1030/2021)

QUESTION	LEVEL (1-4) (4=maximum)
1. Is there a 'Fraud Measure Plan' that will allow the implementing body or decision-making body to guarantee and declare that, in its respective area of action, the corresponding funds have been used in accordance with the applicable rules, in particular, as regards the prevention, detection and correction of fraud, corruption and conflicts of interest?	
2. Is the existence of the corresponding anti-fraud plan established at all levels of implementation?	
PREVENTION	
3. Is there a statement at the highest level of commitment to the fight against fraud?	
4. Is there a self-assessment that identifies the specific risks, their impact and the likelihood of them materialising, and is reviewed periodically?	
5. Is a code of ethics being disseminated and is the policy of gifts being reported?	
6. Is there training that promotes public ethics and facilitates the detection of fraud?	
7. Has a procedure been drawn up to deal with conflicts of interest?	
8. Is a declaration of absence of conflict of interest to all the speakers being completed?	
DETECTION	
9. Have fraud indicators or warning signs (red flag) been defined and have staff been notified in the position of detecting them?	
10. Are data prospecting or risk scoring tools used?	
11. Is there any channel for any interested party to report?	
12. Is there a unit responsible for examining complaints and proposing measures?	
CORRECTION	
13. Is the incidence of fraud assessed and described as systemic or punctual?	
14. Are the projects or the part of those affected by fraud withdrawn and financed or financed by the Recovery and Reliance Mechanism?	
PERSECUTION	
15. Are the facts produced and the measures taken communicated to the implementing body, the decision-making body or the responsible authority, as appropriate?	
16. In the appropriate cases, punishable offences are reported National or European Union public authorities or before the Public Prosecutor and the competent courts?	
Subtotal points	
Total points	
Max points	64
Relative points (Total points/ Max points)	



Append V. Institutional statement on combating fraud

ANTI-FRAUD POLICY. INSTITUTIONAL DECLARATION

Introduction

MIDIT, as the European Union's fund management authority, is committed to maintaining a high level of legal, ethical and moral quality and to adopting the principles of integrity, impartiality and honesty, and it is its intention to demonstrate its opposition to fraud and corruption in the performance of its functions. All staff members are expected to make that commitment as well. The aim of this policy is to promote a culture that acts as a deterrent to any type of fraudulent activity and that makes it possible to prevent and detect it, and to develop procedures that facilitate the investigation of fraud and related crimes, and which will ensure that such cases are dealt with properly and at the appropriate time.

The term "fraud" is used to describe a wide variety of ethically unethical behaviors, such as theft, corruption, embezzlement, bribery, counterfeiting, misrepresentation, collusion, money laundering, and concealment. It often involves the use of deception in order to achieve personal gains for a person linked to a public body or for a third party, or losses for another person (the intention is the fundamental element that differentiates fraud from irregularity). Fraud not only implies possible financial consequences, but also damages the reputation of the body responsible for the efficient and efficient management of the funds. This is particularly important for the public bodies responsible for managing EU funds. Corruption is the abuse of power to gain personal gain. There is a conflict of interests when the impartial and objective exercise of a person's functions is compromised on grounds relating to his or her family, his or her sentimental life, his or her political or national affinities, his or her economic interests or any other type of interest shared with, for example, an EU fund-seeker.

Responsibility

- To the management authority, responsibility for managing the risk of fraud and corruption has been delegated to the Anti-Fraud Committee, which has responsibility for:
 - To carry out regular studies of the risk of fraud, with the help of an evaluation team.
 - To establish an effective anti-fraud policy and an anti-fraud response plan.
 - Make sure that staff are aware of all fraud-related issues and that they are trained in this regard.
 - Make sure that the management authority immediately forwards investigations to the competent bodies when cases of fraud occur.
- The controllers of the management authority processes or managers are responsible for the day-to-day management of fraud risks and action plans, as provided for in the assessment of fraud risk, and especially of:
 - Make sure that there is an effective internal control system within the scope of its responsibility.
 - Prevent and detect fraud.



- Make sure due diligence is carried out and precautionary measures are taken in the event of suspected fraud.
- To take corrective measures, including administrative sanctions, if appropriate.

Conclusions

Fraud can manifest itself in many ways. The management authority must adopt a zero-tolerance policy on fraud and corruption, and it must be able to count on a powerful control system designed to prevent and detect, where possible, any fraudulent action and, if necessary, to remedy its consequences.

This policy and all the relevant procedures and strategies are supported by the MIDIT plenary, which will carefully review them and update them continuously.



Append VI. Code of conduct for public employees

MIDIT CODE OF ETHICS AND CONDUCT

1. Values inherent in public service

Responsibility for the common good

People's Centrality

Objectivity and impartiality

Professionalism, effectiveness and efficiency

Leadership, innovation, collaboration, participation and bookkeeping

Opening and accessibility of public service organisations

2. Values related to the performance of public servers

Service Vocation

Professional

Public trust

3. Values linked to relational dimensions of public servers

3.1 Relationship and Treatment with People

Respect for people and their rights

Treatment Quality

Service Quality

3.2 Interorganization and Interorganization Relationships

Loyalty to the public service, respect for the field of competence and democratic commitment

Partnership, cooperation and coordination

3.3 Relationship to political positions and management staff

Public policy alignment

Good relationship and trust

3.4 The relation to lobbyists

Objectivity and good relation

Transparency

3.5 The relationship with access to and management of public information

Transparency in public activity

Confidentiality and Information Care

3.6 The relationship with the media

Veracity and care of information

Non-discrimination and freedom of expression

3.7 The relationship with the socio-cultural environment and environmental sustainability

Social-cultural environment

Environmental sustainability

4. Values of organisations responsible for public service



5. Behavior Rules

5.1 Conflicts of Interest

5.2 Gifts, Benefits or favors

5.3 Use of public resources

5.4 Second Activity and Jobs

5.5 Respect

5.6 Performance documentation

This Code provides the staff who find themselves subject to the necessary guidance and support to adapt their behaviour to the demands of public ethics, putting those principles to the reality of the body. It also sends out a message about what society can expect from people working in MIDIT, without ultimately ruling out their hermeneutical value.

1. Values inherent in public service

We believe that a quality public service that contributes to improving people's well-being and to making progress in the country has the following values as its inherent values:

1.1 Responsibility for the common good

Public service activity involves taking the utmost responsibility for promoting the common good from scrupulous respect for human rights and without any discrimination on the grounds of diversity of people. The vision of the common good must be broad and global, so that the impacts of the actions are taken into account not only in Catalonia but also abroad.

1.2 People's Centrality

The exercise of public service must be guided and conceived from the perspective of the interest, rights and needs of the people it addresses, considering them in all their dimensions and always putting them at the centre of action. To do so, dialogue and deliberation with them must be promoted, prioritizing people in situations of vulnerability and relating themselves in a respectful and personalised way, and ensuring the effective equality measures necessary to ensure accessibility, inclusion and non-discrimination.

1.3 Objectivity and impartiality

The public service must be carried out in a diligent and fair manner, without subordinating it to prejudices and preferential treatment, in the interests of justice, equity and equal opportunities.

1.4 Professionalism, Efficiency and Effectiveness

Public service must be based on technical and human quality, on the performance of its purposes and on the proper use of resources.

1.5 Leadership, innovation, collaboration, participation and bookkeeping

The public service must incorporate leadership and innovation, teamwork and collaborator work, dialogue and participation of citizens, and accountability.

1.6 Opening and Accessibility of Public Service Organisations

The public service requires a context of digital, networked, open, inclusive, transparent, humanised organisations, prepared to anticipate, adapt and respond to the changing needs



of individuals and society and, thinking of the people affected by the digital divide, universally accessible.

2. Values related to the performance of public servers

People who make up the public service of Catalonia must have a set of values in their professional work as their own. These values, regardless of the activity, sector and position they occupy in the organisation, are a vocation of service, professionalism and public confidence.

2.1 Service Vocation

Public servers in Catalonia must carry out their work with:

- a. Activity of service, care and help to people, always aimed at the common good.
- b. Commitment, getting involved in the service and persevering in the face of difficulties.
- c. Probity, moral correctness and honorability.
- d. Sensitivity and empathy, with the will to understand the reality and the people with whom they relate and taking into account their circumstances and needs.
- e. Results orientation, seeking to achieve the objectives efficiently and effectively.
- f. Pro activity and positive attitude to innovate, anticipate and adapt, as far as possible, the parameters of its task to the specific context, in order to achieve a better public service.

2.2 Professional

Public servers in Catalonia must carry out their work with:

- a. Competition, according to the knowledge, skills and skills required for his professional performance and applying the training actions received.
- b. Dedication and suitability for the development of its functions.
- c. Honesty, honesty and subjection to duty in his actions.
- d. Rigor, taking care of the quality of the activity performed.
- e. Responsibility, evaluating and accounting for their work.
- f. Excellence, seeking the optimal solution and continuous improvement.
- g. Exemplary, to become a model and a referent for others.

2.3 Public Trust

Public servers in Catalonia must carry out their work with:

- a. Impartiality, understood as subjective disinterest and impartiality, and without any kind of discrimination or preferential treatment, ensuring justice, equal treatment and opportunities and respect for the rights of all people.
- b. Objectivity, treating facts and data regardless of personal assessments or prejudices.
- c. Transparency, with the possibility of exposing and explaining its actions whenever applicable.
- d. Integrity, acting in accordance with the legal system and ethical and social values, being incorruptible and alerting to reprehensible practices.
- e. Loyalty to the institution, adjusting its actions to the policies and strategic guidelines of the organisation in which they work.

3. Values linked to relational dimensions of public servers

3.1 Relationship and Treatment with People



Providing a public service properly means prioritising respect for people and their rights, the quality of treatment given to them and the service offered to them, and promoting their participation.

3.1.1 With regard to people and their rights

Public servers in Catalonia must carry out their task:

- a. Always acting with the utmost respect for the dignity of the individual and his or her rights and freedoms.
- b. Applying the norm, procedure or protocol, respecting diversity and without discrimination on the grounds of birth, ethnicity, gender, age, aesthetics, religion, sexual orientation, opinion, social status, functional diversity or other differential facts.
- c. Dealing with the demands of people with equity, ensuring equal treatment and opportunities, avoiding any favoured treatment for any cause or circumstance.
- d. Respecting people's individual choices and their right to make their own decisions, where possible and without imposing, by default, the most standardised option.
- e. Scrupulously using the personal data to which they have access in the provision of the service.
- f. Vetllant for the prevention of any form of sexual harassment, sexual harassment, or harassment for sexual orientation, expression or gender identity, as well as taking a diligent action when a case is detected using the instruments and mechanisms in force.

3.1.2 Treatment Quality

Public servers in Catalonia must carry out their task:

- a. Prescribing service to people from proximity to treatment, the will to help and support, creating trust and collaboration between them and the Administration.
- b. Listening to, with correctness, empathy, kindness and sensitivity, and especially attending to the degree of vulnerability of people, the reasons of citizens in defending their interests and accepting their demands.
- c. By providing the appropriate and appropriate information to the interlocutors, paying particular attention to their needs and taking into account their communication and understanding capacities.
- d. Informing and targeting people on the appropriate channels to formulate complaints or suggestions for service improvement or to make any request.
- e. Vetllant for the safety and protection of people, with special care for people with functional diversity.
- f. Encouraging accessible services, both in terms of their use and the information provided in relation to these services, taking into account aspects such as inclusive language, information mechanisms complementary to virtual in cases of digital divide, and interpretation and video interpreting services, among others.
- g. By making the procedure of the demands being met visible to passengers, managing and resolving it, in a clear and concrete way, and avoiding complex digital language that could give rise to misinterpretations.
- h. Promoting the universal or inclusive design of digital services, favouring simple and easily accessible environments for everyone, both in terms of use and the information provided.

3.1.3 Service Quality



Public servers in Catalonia must carry out their task:

- a. Offering an agile and diligent service to the resolution of the requested request or service, proactively anticipating people's needs as soon as possible.
- b. Promoting a comprehensive response that minimizes service fragmentation.
- c. Properly managing people's care time, reducing waiting times as much as possible and always preserving the quality of service.
- d. Complying with the response deadlines set in oral, written, sign language or through the interpreting and video interpreting service, and justifying the reasons for delay in the event of such a thing.
- e. Simplifying and facilitating the management and avoiding repeated procedures and the request for data or documents already held by the Administration.
- f. Taking into account the consultations and proposals regarding the operation of public services, or referring them to the appropriate path.
- g. Facilitating and promoting participation and dialogue with citizens, to detect needs and preferences, and contributing to design, execute and evaluate public services.

3.2 Interorganization and Interorganization Relationships

Relations between public servants of the same organisation or between those of different organisations must be governed by the principles of loyalty, respect for the field of institutional competence and democratic commitment, as well as the principles of collaboration, cooperation and coordination, with the ultimate objectives always being the general interest and the common good.

3.2.1 Lawfulness in public service, with respect to the field of competence and democratic commitment

Public servers in Catalonia must carry out their task:

- a. Acting in accordance with the principle of loyalty to public service, understood as the democratic commitment of mutual cooperation in relation to the general interest.
- b. carrying out the functions assigned with the utmost responsibility and contributing with its action to serve the general interest and to maintain and strengthen citizens' confidence in the public service, reporting irregularities or practices that they do not consider ethical.
- c. Developing its functions with good faith, equity, impartiality and political and ideological neutrality.
- d. Taking into account the cross-cutting nature of public policies and preserving the coherence between different policies.
- e. respecting the legitimate exercise of the competences of each organization and other units.
- f. Bearing in mind and, where appropriate, weighing all the interests involved in the exercise of functions.
- g. Being responsible for its public demonstrations, following the principle of veracity and the other values that guide this Code.

3.2.2 Collaboration, Cooperation and Coordination

Public servers in Catalonia must carry out their task:

- a. Sharing expert knowledge on the subject.
- b. Preserving the active cooperation and assistance that any public server may require for the performance of its functions.



c. By actively participating in teams or collaborative workspaces and contributing to a climate favourable to the achievement of the stated objectives, without teamwork being able to imply the failure to assume the relevant responsibilities.

d. Making appropriate and responsible use of public resources to carry out their functions properly and only for purposes aimed at the public service and the general interest.

3.3 Relationship to political positions and management staff

Good service to citizens presupposes a high level of institutional quality and therefore it is necessary to align with public policies and a relationship based on trust between public servants, including senior officials, elected representatives and management staff.

3.3.1 Public Policy alignment

Public servers in Catalonia must carry out their task:

a. Acting loyally to the public service and aligning its actions with the public policies and strategic guidelines of the institution.

b. Acting with impartiality, diligence and efficiency.

3.3.2 Good relationship and trust

Public servers in Catalonia must carry out their task:

a. Technically assisting with his experience and knowledge in political positions.

b. Treating people in political positions with professionalism, honesty, respect and courtesy.

c. Acting with the necessary discretion regarding information derived from personal and professional relationships.

3.4 The relation to lobbyists

Public servers in Catalonia, in their relations with people or groups who wish to influence public decisions, must take into account the values of objectivity and good relations and transparency.

3.4.1 Objectivity and Good Relation

Public servers in Catalonia must carry out their task:

a. Applying the rules guaranteeing impartiality in the performance of its functions and, in particular, the provisions relating to conflicts of interest.

b. By facilitating the exercise of their rights and their cooperation in defining and implementing public policies, lobby groups can exercise their rights.

c. Keeping a smooth and constructive dialogue with lobbyists.

3.4.2 Transparency

Public servers in Catalonia must carry out their task:

a. Observing codes of conduct and protocols of action applicable to relations between public servers and interest groups, in particular, with regard to enrolment obligations.

b. Keeping the contacts with lobbyists on record, preserving the documents they can submit to them and, in any case, the legislative proposals.

c. To inform the competent bodies of any irregularities or infringements in this area.

3.5 In relation to access and management of public information

The people who make up the public service of Catalonia must act transparently in the performance of their functions by facilitating and guaranteeing access to public



information, taking into account the limitations on their access and preserving confidentiality where appropriate.

3.5.1 Transparency in Public Activity

Public servers in Catalonia must carry out their task:

- A. By promoting a global culture of transparency without hiding information of general interest.
- b. facilitating access to information requested by citizens or other public servers, through channels enabled for this purpose, respecting the principle of universal accessibility.
- c. Offering up-to-date, objective, truthful, complete, useful and comprehensible information.
- d. Seeking for information to be supplied as soon as possible and in accessible, open and reusable formats.
- e. Diligently following the obligations arising from the accounting procedures.

3.5.2 Confidentiality and Information Care

Public servers in Catalonia must carry out their task:

- a. Be careful in the preservation of documents or public information in any medium.
- b. Making responsible and appropriate use of the information that they have had access to in the performance of their duties and responsibilities and avoiding making personal or other gains.
- c. Keeping the secrecy or reserve of the information and avoiding the dissemination as provided for in the current legislation and in no case with the aim of safeguarding interests that are not foreseen.
- d. Accessing only the information strictly necessary to perform its functions and responsibilities correctly.
- e. Adopting the necessary measures to guarantee the integrity, security and confidentiality of the information available to it and making responsible use of the resources available to it for the management of information.
- f. Keeping the confidentiality of the information that you have known due to your functions after your relationship with the public service ends, unless the right of access prevails.

3.6 The relationship with the media

In relation to the media, public servants, in accordance with their degree of responsibility, must ensure the veracity of information and give equal treatment to all media, while always preserving freedom of expression.

3.6.1 Veracity and Information Care

Public servers in Catalonia must carry out their task:

- a. Informing the media on public policies that are conducted in a clear, impartial, timely, truthful and objective manner.
- b. Be careful with all the information and especially those concerning groups of people in a vulnerable situation who may contribute to their stigmatisation.

3.6.2 Non-discrimination and freedom of expression

Public servers in Catalonia must carry out their task:

- a. Treating different media without discrimination or privileges in the management of information on aspects of general interest.



b. Respecting freedom of expression, as well as the criticism that the media may exercise towards public activity.

c. Preserving the protocols required for a policy of transparency in the relationship with the media, including open Question Time at press conferences.

d. Make sure that the information given to the media on public policies respects the principle of universal accessibility.

3.7 The relationship with the socio-cultural environment and environmental sustainability
Public servers must become aware of the socio-cultural and environmental impact their actions and decisions can have.

3.7.1 sociocultural environment

Public servers in Catalonia must carry out their task:

a. Prioritizing and making correct use of the Catalan and Aranese language, and the Catalan Sign Language, while respecting linguistic and cultural diversity.

b. encouraging the inclusion and participation of all people in the socio-cultural life of the country.

c. Preservant, promoting and asserting the culture and socio-cultural heritage in all activities for which they are responsible.

3.7.2 Environmental Sustainability

Public servers in Catalonia must carry out their task:

a. By using the material resources available to it efficiently and responsibly, and in no way for personal purposes.

b. Reducing the generation of waste and polluting emissions and promoting reuse and recycling.

c. By promoting and respecting ecological measures, energy savings and, in general, environmental protection.

4. Values of organisations responsible for public service

The quality of public service and the work of public servers are conditioned by organisational ethics, the sufficiency of the resources provided and the working conditions in organisations. For this reason, public service providers must carry out their work with decent working conditions, respectful treatment, equal opportunities, participation spaces, adequacy of resources and accountability.

The organisations responsible for public service must fulfil their mission:

a. Having a model of governance, direction and ethical action that places people at the centre of action, promotes the cohesion of the units that make up them, takes into account the social responsibility of the organisation and pays attention to the changing reality of the society they serve.

b. By guaranteeing decent and fair working conditions with regard to pay, working time, conciliation and a healthy environment, promoting stability.

c. giving respectful and equitable treatment to the entity's public servers.

d. Basing access to every job and career development in the principles of advertising, equal opportunities, merit and capacity.

e. facilitating and promoting public server participation spaces to improve service quality.



- f. Guaranteeing the adequacy of professionals and material resources for the proper provision of the service.
- g. By acting transparently and promoting the culture of accountability, internally and externally.
- h. Facilitating the existence of reporting mechanisms in case of reprehensible practices, including harassment situations, and protecting alerters.

5. Behavior Rules

5.1 Conflicts of Interest

Public servers in Catalonia must carry out their work in such a way that they must never instrumentalise their work to achieve their own interests.

They must identify legitimate particular interests (personal or professional) that might conflict with professional duty and generate situations in which, having to exercise a professional judgment, such interest might interfere or appear to interfere with the appropriate exercise of professional responsibility.

To achieve this, they must strive to perfect their skills in identifying the aforementioned situations, in particular by broadening knowledge about how cognitive biases operate.

When they identify a conflict of interest situation, they must inform their hierarchical superior to take appropriate measures for their management.

5.2 Gifts, Benefits or favors

Public servers in Catalonia must refuse, and must refrain from claiming or offering any favoured treatment or situation involving an unjustified privilege or advantage.

They may be offered gifts or benefits in relation to their work. Acceptance of gifts or benefits can compromise their position by creating a sense of obligation in the recipient person and diminishing their impartiality, and can also affect the public perception of the integrity and independence of the body and staff at their service.

As a staff in the service of the Commonwealth, they must never create the impression that the body or any of the people in its service is improperly influenced by a person or organization. Consequently, they must never apply for any kind of gift or benefit because of the work they carry out in the service of the body and they cannot accept gifts or benefits that can create the impression of an attempt to influence the performance of their tasks to the body.

They can only accept, on behalf of the body, the gifts or benefits offered within the framework of the uses of interinstitutional courtesy. Interinstitutional courtesy is the consideration, attention, or appreciation of the role or work developed by the Commonwealth from other public or private non-profit entities.

In the context of this Code, when we refer to "gifts" we refer to material goods or money; it is understood by liberal benefits, invitations, favours or services.

gifts according to the use of interinstitutional courtesy are the goods delivered in consideration, attention or gratitude to the role or work carried out by the Commonwealth from other public or private non-profit entities, the value of which does not generally exceed 150 euros.



Benefits in accordance with the uses of interinstitutional courtesy are the liberalities, invitations, favors or services received from other public or private non-profit entities in consideration, attention or gratitude to the role or work developed by the Commonwealth, and that are appropriate in context, such as attendance at meals or activities organised within the framework of a congress, seminar, conference... in which the Commonwealth has participated with prior authorization from the entity.

5.3 Use of public resources

Public servers in Catalonia must make use of the public resources they have for work in accordance with the principles of effectiveness, efficiency, environmental sustainability and service to the general interest.

They are responsible for the use we make of the public resources that they have for work purposes (such as computers, printers, photocopiers, phones... as well as the entity's own facilities) and also its conservation.

The resources they have for work are resources financed from public funds; that is why we must use them in accordance with the general interest and the current legislative provisions and, in any case, in the most efficient way possible.

They must use the resources at their disposal in the most austere and sustainable way possible, both in internal actions and, especially, in terms of transport costs and those arising from protocol or representational care.

They should only use the public resources at their disposal and their working time for the development of their work; they should never put them in service of any other cause than the development of the functions attributed to them.

If, for reasons of urgency, the use of any public resource is absolutely necessary in the personal interest, the use must be timely and must not in any way interfere with the public service they provide.

They should not ask for work in the interests or self-interest of colleagues, and especially of people with whom there is a hierarchical relationship.

They must encourage sensitivity in relation to the responsible use of public resources in their working environment and in relation to colleagues, especially newcomers.

5.4 Second Activity and Jobs

Public servers in Catalonia, with regard to the incompatibility regime, are subject to the applicable rules and internal interpretive criteria in relation to this subject.

They refuse to receive remuneration for their presence, appearance, attendance, or participation in acts, when they take place in the exercise of the functions inherent to their workplace or act on behalf of the institution.

5.5 Respect

Public servers in Catalonia take the necessary measures to prevent, detect and prosecute harassment, violence or occupational abuse within MIDIT.

They take care that their communications, whether with each other or with third parties or institutions, are always respectful, both in form and in substance.

They ensure that everyone can express themselves freely by exposing situations of irregularity, without fearing any negative consequences.



If they detect signs of behaviour that may be disrespectful or discriminatory on the grounds of birth, ethnicity, gender, age, aesthetics, religion, ideology, sexual orientation, gender identity, gender expression, social status, functional diversity or any other circumstance, they will act in accordance with the indications of the protocols approved for this purpose. They are proactive in training and updating in the field of risk prevention in this regard.

5.6 Performance documentation

The public servers of Catalonia, in accordance with the principles of accountability, transparency and accountability, document all the decisions they make, recording the reasons or arguments that justify them.

The meetings are convened by means of the shared electronic agenda, at the very least putting on record the identity of the attendees and the reasons for the meeting. The agreements, whose significance requires it, will be recorded.