

## Day 3: Marco Lopriore, EIPA Expert

- CPR/ESF+ 2021-2027 provisions
- Eligibility rules & evidence
- Double funding & conflict of interest

## New rules 2021-2027

- Non-fraudulent bankruptcy
  - Art 65 CPR: durability of operations rules do not apply
  - Exemption from reporting irregularities **except for those preceding bankruptcy**
- Art 69 CPR and Annex XVII: Personal data on beneficial owners (UBO register)
  - Ex: <https://finance.belgium.be/en/E-services/register-beneficial-owners>
- Management declaration Annex XVIII
- Art 16 ESF+ Reg for Direct Staff Costs

## Eligibility and evidence

- Buying second-hand equipment
- SME definition
- Disposing of assets after the project
- Allowing cash payments & thresholds
- COVID-19 related expenditures & procurement
- Alternative evidence: originals/scanned copies of invoices, enrollment forms, e-v.« wet » signatures



POSDRU/33/  
3.2/G/10228  
OB. i 2



POSDRU/33/  
3.2/G/10228  
OB. i 10





# Possible irregularities in SCO

- **Real costs or SCO:** which one is more risky?
- **Flat rates (%):** indirect costs/overheads landing in direct staff costs, inflating the base (DC/DSC)
- Methodologies for **standard scales of unit costs:**
  - perverse effects and creaming risks
  - substituting level of teachers
- Lowering quality of deliverables in **lumpsums**

## Example 11

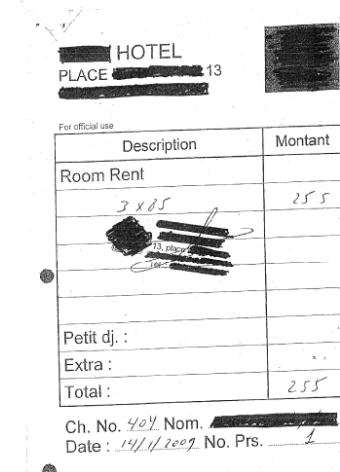
### Falsified hotel invoice

**Facts:** A beneficiary submitted a hotel invoice to justify attendance at a meeting.

**Red flag:** The hotel belongs to a large group where all operations are computerised: clients' registration, invoicing, etc. The invoice was hand-written, had no number, did not indicate the currency and did not show any information related to the payment.

**Reaction:** The invoice was cross-checked with the hotel, which confirmed that it did not issue such invoices and that it did not know this client.

**Outcome:** The reimbursement was refused to the beneficiary. Taking into account the low amount at stake, no further action was carried out.



**HOTEL**  
PLACE [REDACTED] 13

For official use

Description	Montant
Room Rent	
3 x 85	255
[REDACTED]	
Petit dj. :	
Extra :	
Total :	255

Ch. No. 408, Nom. [REDACTED]  
Date : 14/1/2009 No. Prs. 1



## Double Funding Risk/No double financing rule

- ❖ Manager **working in several projects**: tot N. working hours declared should not exceed the tot eligible working time of the employee set in the related employment contract
- ❖ Tapping into various EU funds (which ones?), tapping into RRF and national funds (costs covered by other government grants received to deal with COVID 19 impact)
- ❖ Grants & loans, overlap between programming periods
- ❖ **Payment claims: update the self-declarations of beneficiaries “I confirm...”**

## Time Accounting Systems (100% time)

System Personal Reports Window Help



Employee: Lopriore, Marco

Week: 2019

2

From: 7-1-2019

till

13-1-2019

Week info



Book hours on		Days					Weekend		Week
Project	Type of Work	Mon (7-1)	Tue (8-1)	Wed (9-1)	Thu (10-1)	Fri (11-1)	Sat (12-1)	Sun (13-1)	Total
93 - Unit 3	03 Publications								
93 - Unit 3	04 Internal Coordination/meetings								
93 - Unit 3	06 Redesign of seminars								
93 - Unit 3	07 Development of new seminars								
93 - Unit 3	08 Acquisition								
93 - Unit 3	10 Maintaining and updating expertise								
93 - Unit 3	12 Networks/participating in conferences								
93 - Unit 3	13 Special functions: WC, RC, staff repre								
93 - Unit 3	14 Sick/Special/Normal Leave and Com								
93 - Unit 3	02 Administrative work								



# Conflict of Interest - Financial Regulation 1046/2018 (Article 61)

## Article 61

### Conflict of interests

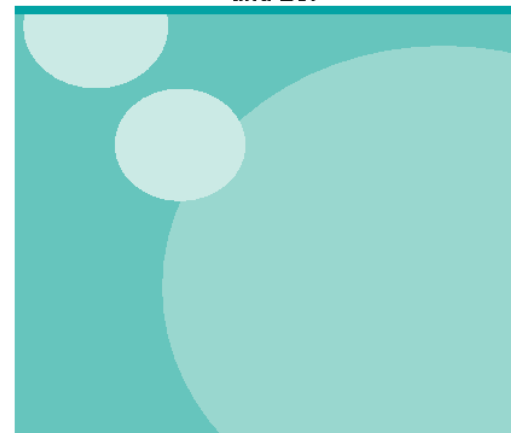
1. Financial actors within the meaning of Chapter 4 of this Title and other persons, including national authorities at any level involved in budget implementation under direct, indirect and shared management, including acts preparatory

 Ref. Ares(2020)3984633 - 28/07/2020

 HM Government

 European Union  
European Structural  
and Investment Funds

### Guidance on Identifying, Managing and Monitoring Conflicts of Interest within ERDF and ESF



EUROPEAN COMMISSION

Guidance on avoidance of conflicts of interest

under the Financial Regulation

Guidance on Identifying, Managing and Monitoring Conflicts of Interest  
within ERDF and ESF  
ESF-GP-V-0237, Version 1  
Date published 26 October 2016

# Anti fraud resources

- [https://ec.europa.eu/antifraud-knowledge-centre/index\\_en](https://ec.europa.eu/antifraud-knowledge-centre/index_en)

## Anti-Fraud Knowledge Centre

Home

Video modules

Library ▾

Useful tools

Definitions & Glossary

Guidance & Legislation ▾

Tests

European Commission > Anti-Fraud Knowledge Centre > EU Funds Anti-Fraud Knowledge & Resource Centre

## EU Funds Anti-Fraud Knowledge & Resource Centre

Prevent and Detect Fraud in EU Funds



# Do You Have Any Questions?

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