



RECOVERY, TRANSFORMATION AND RESILIENCE PLAN

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THE RECOVERY AND RESILIENCE FACILITY (RRF) REGULATION AND THE AUDIT AND CONTROL ARRANGEMENTS

The Spanish control arrangements for RRF in the area of environment

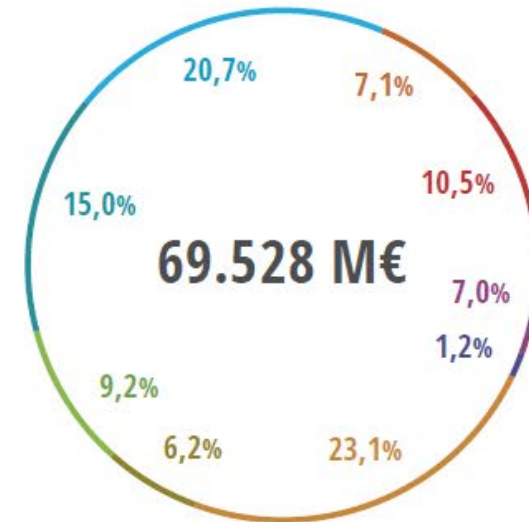
Susana Climent
Spanish Ministry for Environmental Transition and Demographic Challenge
EIPA Online course
June 28th, 2023

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- ➡ The Spanish RRF Plan and the general control arrangements
- ➡ Key requirements for environmental measures
- ➡ Checklist for the fulfilment of milestones / targets
- ➡ Key issues (double funding, DNSH, international projects)
- ➡ **Lessons learnt**
- ➡ Q&A

The Spanish RRF Plan

	I. Urban and rural agenda, territorial cohesion and modernisation of agriculture	14.407 M€
	II. Resilient infrastructures and ecosystems	10.400 M€
	III. A fair and inclusive energy transition	6.385 M€
	IV. An Administration for the 21st century	4.315 M€
	V. Modernisation and digitalisation of industry and SMEs, entrepreneurship and business environment, recovery and transformation of tourism and other strategic sectors	16.075 M€



VI. Promotion of science and innovation and strengthening of the capabilities of the National Health System	4.949 M€	
VII. Education and knowledge, lifelong learning and capacity building	7.317 M€	
VIII. The new care economy and employment policies	4.855 M€	
IX. Promotion of the culture and sports industry	825 M€	
X. Modernisation of the tax system for inclusive and sustainable growth	-	

30 COMPONENTS

C1 Action Plan for sustainable, safe and connected mobility in urban and metropolitan areas	C4 Ecosystems biodiversity conservation and restoration	C7 Renewable energies implementation and integration	C11 Modernisation of public Administration	C12 Industrial Policy Spain 2030	C16 National Strategy for Artificial Intelligence	C19 National Plan for Digital skills	C22 Emergency plan for the care economy and reinforcement of inclusion policies	C24 Valorisation of the cultural industry	C27 Measures to prevent and fight against tax fraud
C2 Housing rehabilitation and urban renewal plan	C5 Coastal area and water resources preservation	C8 Electrical infrastructures, promotion of smart networks and deployment of flexibility and storage		C13 Fostering SME growth	C17 Institutional reform and capacity building of the national science, technology and innovation system	C20 Strategic plan for Vocational Training	C23 New public policies for a dynamic, resilient and inclusive labour market	C25 Spain audio-visual hub	C28 Tax reform for the 21st century
C3 Green and digital transformation of agri-food and fisheries industries	C6 Sustainable, safe and connected mobility	C9 Renewable hydrogen roadmap and sectoral integration		C14 Modernisation and competitiveness of the tourism sector	C18 Renewal and expansion of National Health System capacities	C21 Modernisation and digitalisation of the education system, including early education from 0 to 3 years		C26 Sports sector promotion plan	C29 Improving the effectiveness of public spending
		C10 Fair transition strategy		C15 Digital connectivity connectivity, cybersecurity, 5G deployment					C30 Long-term sustainability of the public pension system within the framework of the Toledo Pact

212 MEASURES (110 INVESTMENTS + 102 REFORMS)

The costing exercise of the RRF Plans

- The **financial support** will be limited by the estimated costs of the plan (C) if the plan meets the assessment criteria and:
 - ✓ If $C \geq$ maximum financial contribution (MFC), Member States will receive the MFC
 - ✓ If $C < \text{MFC}$, Member States will receive C
- **Loan requests** need to be justified by higher financial needs (i.e. costs).
- Assurance on the costing exercise is important because **Actual costs are not checked ex-post** (performance based nature of the RRF).
- Cost estimates are used for the **quantitative** green and digital targets

Cost estimates' requirements

- **Reasonable**: sufficient information and evidence that the amount is appropriate.
- **Plausible**: the amount is in line with the nature and the type of envisaged investments and reforms.
- **No double-funding**: costs to be financed under the Facility is not covered by existing or planned Union financing.
- **Commensurate**: to the expected social and economic impact of the envisaged measures.



The Spanish RRF Plan and the general control arrangements



Article 22 Protection of the financial interests of the Union (Reg 2021/241)

1. In implementing the Facility, the Member States, as beneficiaries or borrowers of funds under the Facility, shall take all the appropriate measures to protect the financial interests of the Union and to ensure that the use of funds in relation to measures supported by the Facility complies with the applicable Union and national law, in particular regarding the prevention, detection and correction of fraud, corruption and conflicts of interests. To this effect, the Member States shall provide an effective and efficient internal control system and the recovery of amounts wrongly paid or incorrectly used. **Member States may rely on their regular national budget management systems.**

Refuerzo y adaptación
de los controles
existentes en las
Administraciones
Públicas



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The Spanish RRF Plan and the general control arrangements (cont.)

Level I: implementing body's internal control

- Legally defined under Ministerial Orders HFP/1030/2021 (*management system of the RRF Plan*) and HFP/1031/2021 (*information system: CoFFEE-MRR*). **Since January 2023: HFP/55/2023 *ex ante analysis of conflict of interests***
- Key requirements for all implementing bodies in all measures (and bodies responsible of measures)

Level II: independent body's internal control

- Independent from implementing bodies: legal services and audit units
- Ex-ante internal control: legality checks and preliminary budget controls (“fiscalización previa”, prior and in parallel to expenditure)
- Particularities on RRF expenditure: public calls for proposals and public tendering

Level III: audits and ex-post controls (MS level)

- Control Authority for the RRF Plan (equivalent to SSFF MS Audit Authorities): creation of an RRF Division (within the National Audit Office -“Oficina Nacional de Auditoría”)
- Types of audits (Summary of audits accompanying payment claims (article 22.2.c.ii):
 - On monitoring systems
 - On management systems
 - On fraud prevention and conflict of interest
 - On milestones and targets (+ verification of the management declaration)
 - Legality and regularity of expenditure

Key requirements for (environmental) measures

Ministerial Order HFP/1030/2021: *Management system of the Spanish RRF Plan*

Article 2: *Specific management principles*

1. Concept of milestone and target
2. Green and digital tagging
3. DNSH
4. Prevention, detection and correction of fraud, corruption and conflicts of interests
5. State Aid
6. Double funding
7. Identification of final recipient of funds
8. Communication

- Minimum standard compliance required
- Implementing and responsible bodies can broaden these requirements
- Implementing and responsible bodies have to attend requirements in Annex I, point 4 of the Financing Agreement:
 - ☐ Check fulfilment of milestones and targets
 - ☐ Check absence of serious irregularities
- Mandatory Antifraud Plans (for implementing and responsible bodies)
- Set of monitoring and reporting requirements



- Antifraud Committees
- Antifraud Units

Key requirements for (environmental) measures (cont.)

Ministerial Order HFP/1030/2021: *Management system of the Spanish RRF Plan*

Annex II: mandatory annual self-risk assessment tool
(implementing and responsible bodies)

Estimación de riesgo: Tabla de valoración

Área	(a) Puntos relativos	(b) Factor de Ponderación	(c) Valor asignado
Control de Gestión.		18 %	
Hitos y Objetivos.		34 %	
Daños Medioambientales.		12 %	
Conflicto de Interés, Prevención del Fraude y la Corrupción.		12 %	
Compatibilidad Régimen de Ayudas de Estado.		1 2%	
Evitar Doble Financiación.		12 %	
Total.	N/A	100 %	

Nota: Valores de referencia.

Riesgo bajo:	Total Valor asignado ≥90
Riesgo medio:	Total Valor asignado ≥80
Riesgo alto:	Total Valor asignado ≥70

Annex III: references and guidelines for implementing key requirements

- Monitoring milestones and targets
- DNSH
- Prevention, detection and correction of fraud, corruption and conflicts of interests
- State Aid and Double funding

Checklist for the fulfilment of milestones and targets

Signed summary document of fulfilment of milestones and targets

DOCUMENTO RESUMEN DE CUMPLIMIENTO DEL OBJETIVO 258 Firma de convenios con las Comunidades Autónomas por el Ministerio de Ciencia e Innovación para la aplicación de los «Planes complementarios de I+D»¹

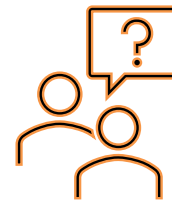
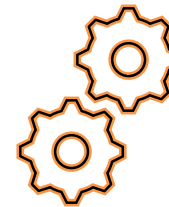
CID

H/O ID	Medida ID	Tiempo	H/O Nombre	Indicador cualitativo (para hitos)	Indicador cuantitativo (para objetivos)			Descripción de cada H/O
					Unidad	Valor de referencia	Meta	
258	C17.11	2021 Q4	Firma de convenios con las Comunidades Autónomas por el Ministerio de Ciencia e Innovación para la aplicación de los «Planes complementarios de I + D»	-	Número	0	4	Firma de cuatro convenios con las Comunidades Autónomas por el Ministerio de Ciencia e Innovación para la ejecución de «Planes complementarios de I + D» por un importe de 140 000 000 EUR, como mínimo.

OA

M/T ID	Measure ID	Time	M/T Name	Further specification (if necessary)	Verification mechanism
258	C17.11 Supplementary Research and Development plans with Autonomous Communities	Q4 2021	Agreements signed by the Ministry of Science and Innovation with the Autonomous Communities for the implementation of "Complementary R&D plans".		Copy of the four agreements signed by the Ministry of Science and Innovation with the Autonomous Communities for the implementation of the "Complementary R&D Plans", accompanied by a summary document duly justifying how the target (including the relevant elements of the target, as listed in the description of the target and of the corresponding measure in the CID annex) was satisfactorily fulfilled, with appropriate links to or copies of the document(s) mentioned in the summary document.

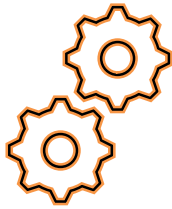
- Breve explicación / resumen de las razones por las que se ha cumplido el hito/objetivo:
- Copia y enlace a los documentos (y enlaces) que justifican el logro del hito/objetivo.
- Fecha en la que se cumplió el hito/objetivo e identificación de la disposición/apartado del documento acreditativo que lo confirma.
- Explicación de cómo se ha cumplido el hito/objetivo, y cómo responde al compromiso de la columna "Descripción de cada hito y objetivo" del cuadro de la sección 1 del Anexo CID, y de cómo contribuye a los objetivos generales de la medida / componente correspondiente (de manera acorde con la parte descriptiva de la sección 1 del Anexo CID y con el mecanismo de verificación contenido en el OA).



Required checks:

- CID description: M&T... AND measure's description
- OA's verification mechanisms require:
 - M&T monitoring system
 - **Check-list based on the verification mechanisms: tailored made**

- Differences between reforms (legal acts mainly) and investments
- DNSH specificities
- Desk-based checks and/or on-the spot checks



Checklist for the fulfilment of milestones and targets (cont.)

Example of check-list based on the verification mechanisms: CID Target 270

#	Related measure (reform or investment)	M/T	Name	Quantitative indicators (for targets)			Date for completion		Responsibility for reporting and implementation	Verification mechanism	Milestone and target description
				Unit	Base-line	Goal	Q	Year			
270	C17.I8 Sustainable automotive R & D & I (PTAS)	T	Support to R&D&I projects in sustainable automotive	Number	0	35	Q2	2022	Ministry of Science and Innovation	<p>Summary document duly justifying how the target (including the relevant elements of the target, as listed in the description of target and of the corresponding measure in the CID annex) was satisfactorily fulfilled.</p> <p>This document shall include as an annex the following documentary evidence: a list of the publication of the awards in the OJ or in the Public Procurement platform/Spanish National Grant Database indicating for each of the awards: a) the reference and link of the OJ or Public Procurement Platform/Spanish National Grant Database where the award has been published; b) the name of the project and beneficiary; c) extract of the relevant specifications of the call providing alignment with the description of the target and investment in the CID; d) the amount being awarded (excluding VAT); e) the abstract of the project and justification for the project being considered R&D&I and the characteristics of the consortium; f) extract of the official documents containing the selection criteria that ensure compliance with the 'Do no significant harm' Technical Guidance (2021/C58/01), as specified in the CID Annex; and g) for those activities applying the DNSH provisions for R&D&I activities as set out in the CID Annex g1) evidence shall be provided that the supported activities go beyond replicating products/business process already available from/to other firms or organisations, with no or very few additional changes by the supported firm; and g2) to ensure DNSH compliance for those activities for which there is currently no technologically and economically feasible alternative with low environmental impacts in the sector, documentary support shall be provided regarding the absence of any other feasible alternative across the sector.</p>	<p>At least 35 companies awarded with R&D&I projects in sustainable automotive to increase the technological capacity of the companies in the fields related to development of energy storage systems with very low emissions and high recyclability, high-efficiency hydrogen mobility systems, autonomous driving and connected mobility or adaptation of productive environments with safe and robust systems for human-machine interaction in the smart manufacturing environment. Projects shall ensure compliance with the 'Do no significant harm' Technical Guidance (2021/C58/01), unselected and unfunded activities, and the relevant EU and national environmental legislation. The projects shall be on:</p> <ul style="list-style-type: none"> - the development of components and platforms for electric, plug-in hybrid and hydrogen vehicles - autonomous driving and connected mobility, developing new hardware and software vehicles' architecture - adapting production areas of components and systems for electric, plug-in hybrid and hydrogen vehicles. <p>Projects shall be implemented by business consortia of three to eight businesses (at least one has to be SME), maximum three years long and with a minimum budget of EUR 5 000 000.</p>

Tailor-made check-list

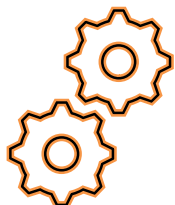
Based on the elements of the target description AND the verification mechanisms.

For each element:

- Item to check
- Complies: Yes/no
- Analysis of Evidence
- Remarks

+

Documentary evidence needed



Example of check-list based on the verification mechanisms: CID Target 270 (cont.)

Fuente	Item a verificar	Cumple		Mecanismos de verificación (análisis SGFEII)	Observaciones
		SI	No		
CID	1. Al menos 35 empresas distintas subvencionadas para la realización de proyectos I+D+i en el sector de la automoción sostenible	X		1. Resolución de concesión publicada en la web del CDTI	El organismo no publica resoluciones en BDNS
CID	2. Financiación de proyectos de I + D + i en el sector de la automoción sostenible destinados a aumentar la capacidad tecnológica de las empresas en los ámbitos relacionados con el desarrollo de sistemas de almacenamiento de energía con emisiones muy bajas y elevada reciclabilidad, sistemas de movilidad de alta eficiencia a partir de hidrógeno, conducción autónoma y movilidad conectada o la adaptación de los entornos productivos con sistemas seguros y robustos para la interacción persona-máquina en el entorno fabril inteligente.	X		1. Convocatoria publicada	Se señalan los extractos de la convocatoria que contienen las especificaciones pertinentes que garantizan la alineación con la descripción del objetivo y la inversión en el anexo CID.
		X		2. Informe de la evaluación técnica	Estas especificaciones se tienen en cuenta en la fase de evaluación técnica de las propuestas.
		X		3. Resolución de concesión en la web del CDTI	Requisito comprobable también en el listado de proyectos subvencionados.
CID	3. Los proyectos garantizarán el cumplimiento de la Guía técnica sobre la aplicación del principio de «no causar un perjuicio significativo» (DO C 58 de 18.2.2021, p.1), de lo dispuesto en relación con las actividades que no deben seleccionarse ni financiarse y del acervo medioambiental pertinente de la UE y nacional.	X		1. Convocatoria publicada	Se señalan los extractos de la convocatoria que contienen las especificaciones pertinentes que garantizan la alineación con la descripción del objetivo y la inversión en el anexo CID
		X		2. Informe de la evaluación técnica	En la fase de evaluación técnica se evalúa el cumplimiento del DNSH (auditoría externa).

OA	11. Lista de la publicación de las adjudicaciones en el BOE o en la Base de Datos Nacional de Subvenciones	X		1. Resolución de concesión publicada en la web del CDTI	Se comprobará que el organismo ha publicado la lista de adjudicaciones en la web del CDTI
OA	12. Para cada ayuda, referencia y enlace del BOE o Base de Datos Nacional de Subvenciones española en la que se haya publicado la adjudicación			1. Ficha de cumplimiento del objetivo CID	En la ficha de justificación del cumplimiento del objetivo se incluye el enlace a la web del CDTI, ya que es el mismo para todas las ayudas
OA	13. Para cada ayuda, el nombre del proyecto y el beneficiario	X		1. Resolución de concesión publicada en la web del CDTI	Se comprobará que la resolución de concesión contiene estos requisitos
OA	14. Para cada ayuda, el importe que se concede (IVA excluido)	X		1. Resolución de concesión publicada en la web del CDTI	Se comprobará que la resolución de concesión contiene estos requisitos
OA	15. Para cada ayuda, el resumen del proyecto	X		1. Memoria ex ante del proyecto	Información obtenida desde su sistema de información GPP
OA	16. Para cada ayuda, las características del consorcio	X		1. Informe de evaluación financiera	Este informe recoge y analiza la composición de los consorcios
OA	17. Para cada ayuda, justificación del proyecto considerado I+D+i	X		1. Informe de evaluación técnica	Este requisito se comprueba en la fase de evaluación técnica
OA	18. Especificaciones de la convocatoria en línea con las definidas para la inversión y el objetivo en el anexo CID	X		1. Convocatoria publicada	En la convocatoria se han subrayado los aspectos relevantes de la misma que contribuyen al cumplimiento de la descripción del objetivo CID
OA	19. Extracto de los documentos oficiales que contengan los criterios de selección que garanticen el cumplimiento de la Guía Técnica de «No causar daño significativo» (2021/C58/01), tal como se especifica en el anexo CID.	X		1. Convocatoria publicada	En la convocatoria se han subrayado los aspectos relevantes en materia de DNSH

Tailor-made check-list

Based on the elements of the target description AND the verification mechanisms.

For each element:

- Item to check
- Complies: Yes/no
- Analysis of Evidence
- Remarks

+

Documentary evidence needed

Key issues

Double funding

Ministry for Environmental Transition and Demographic Challenge's "*Antifraud Plan and for the Prevention of Conflict of Interest, Double Funding and Adequacy to State Aid*", 3 measures:

1. Risks map and check-list (during activities' design)
2. Beneficiaries' certificate (before receiving the funds)
3. Implementing body's internal control (during and after implementation)

March 2023: Guidelines on double funding: https://www.fondoseuropeos.hacienda.gob.es/sitios/dgpmrr/es-es/Documents/20230306_ORIENTACIONES%20DOBLE%20FINANCIACI%C3%93N%20PRTR_SGFE_def.pdf

Orientaciones en relación con la prevención de la doble financiación en el ámbito del Plan de Recuperación, Transformación y Resiliencia.



Plan de Recuperación,
Transformación y Resiliencia

6 de marzo de 2023

Elaborado por



International projects

- Double funding vs Complementarity between RRF and H2020 and Horizon Europe
- Projects developed with other MMSS

DNSH

- Ministry for Environmental Transition and Demographic Challenge Guidance on DNSH: https://www.prtr.miteco.gob.es/content/dam/prtr/es/transicion-verde/guiadnshmitecov20_tcm30 with self-assessment tools)
- **DNSH Unit at the Ministry** (Ministerial Order TED/1374/2021)
 - Professional advice to other Ministries
 - Supervision and coordination of public policies' implementation
 - Training and guidances

Guía para el diseño
y desarrollo de actuaciones
acordes con el principio
de no causar un perjuicio
significativo al medio ambiente



Plan de Recuperación,
Transformación y Resiliencia

Lessons learnt...

+3 years of implementation



12 audits (7 with final reports)

- 2 EC system audits (fraud and M&T)
- 2 CA system audits (implementation and fraud)
- 2 inspections from the Spanish Court of Auditors (fraud and implementation)
- 5 controls on operations
- 1 ECA inspection

+ 1 EP's Budgetary Control Committee (CONT) Visit

https://planderecuperacion.gob.es/sites/default/files/2023-03/20022023_tercer_informe_ejecucion_plan_recuperacion_completo.pdf



THANK YOU!



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