

RECOVERY, TRANSFORMATION AND
RESILIENCE PLAN (RRTP)



ANTI-FRAUD MEASURES PLAN

INSTITUTO DE ASTROFÍSICA DE CANARIAS



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Executive Summary: This Executive Document addresses the need to have an Anti-Fraud Measures Plan in place to comply with the provisions of Article 6 of Order HFP 1030/2021, of September 29, which configures the management system for the Recovery, Transformation, and Resilience Plan, and Article 22 of Regulation (EU) 241/2021 of the European Parliament and of the Council, of February 12, 2021. Likewise, the measures detailed herein shall be of general application to the management of all IAC funds.

Record of changes:

Version	Date	Major changes
1.1	28/12/21	Initial Version
2.1	17/01/24	Added definitions of different concepts and the sections: "Monitoring" and "Auditing"
3.1	21/01/26	The definition of the concept of irregularity and the 'Prevention' section have been added. Changes have been implemented in the wording of several paragraphs, and the procedure to be followed in case of fraud has been included. The Record of Changes is added.
3.2	30/03/26	All the annexes have been added to the Anti-Fraud Measures Plan without modifying the content. The format has been adapted

Important note: This is an unofficial English translation of a document originally issued in Spanish using automated translation tools. In the event of any inconsistency or ambiguity, the Spanish version shall prevail.

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1. Background

The Recovery, Transformation and Resilience Plan, hereinafter RTRP, is configured as an instrument promoted at the 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 digitalisation, and the improvement of structures and resources for research and training, ultimately achieving a greater capacity of society to overcome problems such as the Pandemic, in accordance with the framework established in Regulation (EU) 2021/241 of the European Parliament and of the Council, of 12 February 2021, establishing the Recovery and Resilience Facility.

In accordance with Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 and the configuration of the Plan, the procedures must contemplate the requirements established in relation to effective equality between men and women, territorial cohesion, respect for the environment and incentives for digitalisation. In the same vein, mention should be made of the fight against fraud and corruption, and the identification of the ultimate beneficiaries of aid, as well as contractors and subcontractors.

On 30 September 2021, Order HFP/1030/2021, of 29 September, was published in the "Boletín Oficial del Estado", configuring the management system of the Recovery, Transformation and Resilience Plan.

This Order configures and develops a Management System aimed at defining, planning, executing, monitoring and controlling the projects and sub-projects into which the different measures provided for in the components of the RTRP are broken down.

Among these measures, art. 6 of Order HFP/1030/2021, of 29 September, in order to comply with the obligations that Article 22 of Regulation (EU) 241/2021 of the European Parliament and of the Council, of 12 February 2021, imposes on Spain in relation to the protection of the financial interests of the Union as a beneficiary of RRF funds, that any entity, decision-maker or executor, participating in the implementation of the RTRP measures has an 'Anti-Fraud Measures Plan' that allows 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 as regards prevention, detection and correction of fraud, corruption and conflicts of interest.

The mandatory actions for the managing bodies are the assessment of fraud risk, the completion of the Declaration of Absence of Conflict of Interest (DACI) and the availability of a procedure to address conflicts of interest. The choice of prevention and detection measures is left to the discretion of the entity assuming management responsibility, taking into account its specific characteristics and always taking into account the need to ensure appropriate protection of the Union's interests.

The Instituto de Astrofísica de Canarias (hereinafter, IAC), as the executing entity of the Recovery, Transformation and Resilience Plan, must optimise its mechanisms for the prevention, detection and correction of fraud, corruption and conflict of interest. In this sense, it needs to have a "PLAN OF ANTI-

FRAUD MEASURES" that meets the requirements of Order HFP/1030/2021, of 29 September, which configures the management system of the Recovery, Transformation and Resilience Plan.

The measures detailed below will be, in addition to the particular case of the management of PPTR funds, of general application to the IAC's financing activity.

2. The IAC's Anti-fraud Measures Plan

2.1. Introduction

The ANTI-FRAUD MEASURES PLAN (hereinafter, the "Anti-Fraud Plan" or "Plan"), approved by the Governing Council, details the principles of management, prevention, detection, correction and prosecution of fraud within the IAC due to the execution of its funds, and in particular of the Next Generation funds, also including the measures for the prevention or mitigation of conflicts of interest that arise in the execution of the same.

This Plan structures the anti-fraud measures in a proportionate manner and around the four key elements of the so-called "anti-fraud cycle": prevention, detection, correction and prosecution. It also provides for the institution to carry out an assessment of the risk, impact and probability of fraud risk in the key processes of the execution of funds in the IAC and in particular, of the Recovery, Transformation and Resilience Plan, and its periodic, annual review according to the risk of fraud and, in any case, when a case of fraud has been detected or there are significant changes in procedures or personnel.

Finally, it defines or verifies the following monitoring and control elements:

- a. Appropriate and proportionate preventive measures, tailored to specific situations, to reduce the residual risk of fraud to an acceptable level.
- b. Detection measures adjusted to the warning signs and define the procedure for their effective application.
- c. Appropriate corrective action when a suspected case of fraud is detected, with clear mechanisms for reporting suspected fraud.
- d. Processes for the follow-up of suspected cases of fraud and the corresponding recovery of fraudulently spent EU Funds.
- e. Follow-up procedures to review the processes, procedures and controls related to actual or potential fraud, which are transmitted to the relevant review of the fraud risk assessment.
- f. Procedures relating to the prevention and correction of situations of conflicts of interest as set out in Article 61(1) and (2) of the EU Financial Regulation. In particular, it establishes as mandatory the subscription of a DACI by those who participate in the procedures for the execution of funds, the communication to the contracting authority of the existence of any

potential conflict of interest and the adoption by the latter of the corresponding decision in each case.

An important part of these measures/actions are contemplated in the IAC's internal management processes approved by its Management Committee, such as: (1) the External Funding Management Process; (2) the Protocol of Administrative Contracting; (3) the Treasury Management Procedure at the IAC; (4) the Finance Process and (5) the Personnel Hiring Process.

These processes are accessible to all IAC staff on its intranet.

2.2. Scope and subjective scope of application

This IAC Anti-Fraud Plan is applicable to:

1. All persons who make up the IAC's Governing Body, as well as those who, in any other way, acting individually or as members of an IAC body, are authorised to make decisions on behalf of the IAC or hold organisational and control powers within it.

2. To all those other persons who are subject to the authority of the IAC Directorate, intervening in the execution of funds, that is to say:

- a) Its own staff, hired under the terms provided for in the law for the staff at the service of the Public Research Bodies of the General State Administration and in the statutes of the Consortium.
- b) Own civil servant staff, belonging to the Scales provided for in the law for the Public Research Bodies of the General State Administration.
- c) Staff, civil servants or employees, belonging to the Consortium Administrations, and attached to the IAC, regardless of their administrative situation in relation to their institution of origin.
- d) Staff at the service of other institutions or entities, public or private, attached to the Consortium.

3. To all other natural or legal persons who in any way (by virtue of a contract or any other type of agreement) collaborate in the execution of the projects receiving funds, or in the preparation and/or submission of the information that may be required by the competent authorities regarding the management of the funds.

2.3. Concept of fraud, corruption, conflict of interest, risk, red flag and irregularity

In accordance with article 6.2 of Order HFP/1030/2021, of 29 September, which configures the RTRP management system, the definitions of fraud, corruption and conflict of interest contained in Directive (EU) 2017/1371, on the fight against fraud affecting the financial interests of the Union (hereinafter the PIF Directive) are applicable, and Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union (EU Financial Regulation).

In accordance with this, the definitions contained in the aforementioned regulations are extracted below.

Fraud

Article 3 of the PIF Directive, in its paragraph 2.a) defines fraud in respect of expenditure as any "intentional act or omission, relating:

- i. The use or submission of false, inaccurate or incomplete declarations or documents, which has the effect of improperly collecting or withholding funds from the general budget of the European Communities or from budgets administered by or on behalf of the European Communities.
- ii. Failure to comply with an express obligation to communicate information, which has the same effect.
- iii. To the diversion of those same funds for purposes other than those for which they were originally granted."

On the other hand, paragraph 2(b) defines fraud in respect of expenditure related to public procurement, at least when committed with a view to illegitimate profit for the perpetrator or another person, causing a loss to the financial interests of the Union.

In addition, the PIF Directive indicates that Member States shall adopt the necessary measures to ensure that fraud affecting the financial interests of the Union constitutes a criminal offence when committed intentionally, specifying a sanctioning regime in Article 7 of the aforementioned Directive. In compliance with this provision, this Directive has been transposed into the Spanish legal system by means of the corresponding classification in the Criminal Code.

It should be noted that the existence of an irregularity does not always imply the possible existence of fraud; The concurrence of intentionality is an essential element in fraud, an element that does not need to be present for there to be irregularity.

Article 1.2 of Council Regulation (EC, Euratom) No 2988/95 of 18 December 1995 on the protection of the European Communities' financial interests provides that "*any infringement of a provision of Community law relating to an act or omission of an economic operator which has or would have the effect of adversely*

affecting the general budget of the Communities or the budgets administered by the Communities shall constitute an irregularity, either by reducing or eliminating revenue from own resources received directly on behalf of the Communities, or by undue expenditure".

Corruption

"Passive corruption shall be understood as 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, in order to act, or refrains from acting, in accordance with his duty or in the exercise of his functions, in such a way as to prejudice or is likely to prejudice the financial interests of the Union".

"Active corruption shall mean the action of any person who promises, offers or grants, directly or through an intermediary, an advantage of any kind to an official, for himself or for a third party, in order to make him act, or refrain from acting, in accordance with his duty or in the exercise of his duties in a way that harms or is likely to prejudice the financial interests of the Union".

Conflict of interest

According to Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018, there is a conflict of interest *"where financial actors and other persons involved in the implementation of the budget both directly, indirectly and jointly and in management, including preparatory acts, audit or control, see the impartial and objective exercise of their functions compromised for family, affective reasons, political or national affinity, economic interest or for any other direct or indirect reason of personal interest"*.

This concept:

- a) It is applicable to all administrative and operational items in all EU institutions and all management methods.
- b) It covers any type of personal interest, direct or indirect.
- c) In the face of any situation that is "perceived" as a potential conflict of interest, action must be taken.
- d) National authorities, at any level, should avoid and/or manage potential conflicts of interest.

The following may be involved in the conflict of interest:

- a) Public employees who carry out management, control and payment tasks and other agents to whom some of these functions have been delegated.
- b) 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 framework of a conflict of interest.

Depending on the situation that would give rise to the conflict of interest, a distinction can be made between:

- a) Apparent conflict of interest: occurs when the private interests of a public employee or beneficiary are likely to compromise the objective exercise of their functions or obligations, but ultimately there is no identifiable and individual link with specific aspects of the person's conduct, behaviour or relationships (or an impact on such aspects).
- b) Potential conflict of interest: arises when a public employee or beneficiary has private interests of such a nature that they could be likely to cause a conflict of interest in the event that they had to assume certain official responsibilities in the future.
- c) Actual conflict of interest: involves a conflict between the public duty and the private interests of a public employee or in which the public employee has personal interests that may unduly influence the performance of his or her official duties and responsibilities. In the case of a beneficiary, it would imply a conflict between the obligations contracted when requesting the assistance of the funds and their private interests that may unduly influence the performance of the aforementioned obligations.

Risk

For the purposes of completing the matrix, risk is understood to be an event or action that, in itself it occurs, it can negatively and significantly affect:

- a) The capacity and effectiveness of management instruments.
- b) The selection and execution of operations.
- c) Certification of operations or projects.
- d) The reputation of the agents involved.
- e) Mitigating the potential occurrence of irregularities or fraud.

Red flag

Red flags are red flags, clues, or indications of possible fraud. The existence of a red flag does not necessarily imply the existence of fraud, but it does indicate that a certain area of activity needs extra attention to rule out or confirm potential fraud.

Irregularidad

Article 1(2) of Regulation (EC, Euratom) No 2988/955 defines 'irregularity' as: 'any infringement of a provision of Community law relating to an act or omission of an economic operator which has or would have the effect of adversely affecting the general budget of the Communities or the budgets administered by them, either by reducing or eliminating revenue from own resources received directly on behalf of the Communities, or through an undue expense'.

Article 1a of Regulation (EC) No 1681/94 contains an adapted definition: 'irregularity' as 'any infringement of a provision of Community law relating to an act or omission of an economic operator which has or would

have the effect of adversely affecting the general budget of the European Communities by charging undue expenditure to the Community budget'.

It should be noted that the existence of an irregularity does not always imply the possible existence of fraud. The concurrence of intent is an essential element in fraud, an element that does not need to be present for there to be irregularity. Therefore, the element of intentional deception is what distinguishes fraud from the more general term of irregularity.

Notwithstanding the foregoing, and in accordance with Article 3(e) of Regulation (EC) No 1681/94, since 2006 Member States have been required to specify, when reporting irregularities to the Commission, whether such irregularities reveal suspicions of fraud.

In any case, without prejudice to the fraudulent nature or non-fraudulent nature of the irregularity, the effective and full execution of public management may have an indirect impact on the prevention and detection of irregularities in general terms (arising from unidentified or uncontrolled conflicts of interest, originating from lack of planning or waste), considering these as a broader category than fraud.

2.4. Structure of the Anti-Fraud Measures Plan

The Plan is structured around the four phases of the so-called "anti-fraud cycle": prevention, detection, correction and prosecution, determining the proportionate and effective measures and controls in relation to each of these phases, to limit the risk of fraud and its effects.

The effectiveness of the measures and controls provided have been defined based on a previous assessment of the risk, impact and probability of fraud risk in the key fund management processes in the IAC, specifically the Next Generation Funds.



These measures complement the processes, procedures and controls existing in the IAC for the correct execution of its funds, being key to the follow-up of suspected cases of fraud and, where appropriate, to the recovery of fraudulently spent funds.

Finally, following the indications of Order HFP/1030/2021, the Plan defines effective procedures for the prevention and correction of conflict-of-interest situations.

2.5. Self-assessment carried out by the IAC

In accordance with the obligation imposed in article 6.2 of Order HFP 1030/2021, a self-assessment questionnaire was completed prior to the approval of this document, following the model in ANNEX II B.5 of the aforementioned Ministerial Order. Subsequently, this questionnaire has been updated accordingly.

The self-evaluation will be carried out by people from different departments and responsibilities, and it is necessary to draw up a record explaining the decision on the points reviewed and the agreement adopted.

The result of the latest version of the aforementioned questionnaire has served as a starting point for the revision of this Anti-Fraud Measures Plan, and is included as **Annex I**.

The IAC will carry out a self-evaluation of the performance of the management control function at least once a year during the duration of the current Plan.

3. Control measures that make up the IAC's Anti-Fraud Plan

A total of 10 measures have been identified as part of this Plan:

M1) In relation to the **IAC's Anti-Fraud Policy (Annex II)**, as a manifested will against fraud, it will be endorsed by the Governing Council, as the highest governing body of the IAC, and communicated and disseminated to the entire organization. The IAC's anti-fraud policy is based on zero tolerance for corruption and requires setting operational objectives related to the achievement – in a certain period of time – of certain milestones or levels of implementation of the different anti-fraud controls and measures that the IAC has in place in a virtuous cycle of continuous improvement.

M2) Publication of the Anti-Fraud Measures Plan and specific dissemination to all the personnel indicated in point 2.2, committing to the observance of this Plan, compliance and personal responsibility with respect to the procedures, protocols and controls in force at all times and that affect them in the exercise of their functions.

M3) Dissemination of the **IAC Code of Ethics** to all personnel involved in the management of funds, in particular in the management of the RTRP, as a set of principles, values and rules of behaviour that govern an organisation as an essential pillar of the fraud prevention programme, with acknowledgement of receipt and adherence by them.

As part of measures 1, 2 and 3, a declaration of having been informed of their duties and obligations under the Anti-Fraud Measures Plan, the IAC Code of Ethics and compliance with the duties ex art. 52 of Royal Legislative Decree 5/2015, of 30 October, will be collected and filed. approving the revised text of the Law on the Basic Statute of Public Employees.

M4) In relation to the **communication channels (Ethical and codigoetico@iac.es Channel)**, in order to strengthen their effectiveness, as a useful means of detecting fraud, specific instructions will be developed for the processing of communications made in this area, with particular attention to the safeguarding of the rights of the accused and the confidentiality of the complaints.

M5) The IAC will guarantee a **clear and segregated distribution of functions and responsibilities** in the different processes and sub-processes involved in the execution of funds, which will be subject to periodic review through the work of the IAC Process Group.

M6) The Conflict-of-Interest Management Protocol **is defined**, which is attached as **Annex III**, which includes the Declaration of **Absence of Conflict of Interest** (DACI) models proposed as specific preventive control.

As part of this measure, specific actions will be implemented to:

- Communication and training of IAC staff. This training aspect will be included in the training plan, which is also provided for as a generic preventive control.
- Compilation and filing of the DACI duly signed by the members of the IAC who participate in the management of tenders, personnel selection and Next Generation Funds, in each of the phases that make up said management, so that they expressly adhere to it.
- Likewise, the DACI of the awardees of minor contracts and the persons hired by the IAC will be compiled.

M7) Reinforcement of the IAC's Ethical Culture, through an appropriate **annual training and awareness** programme on corruption, fraud and conflicts of interest that promotes the acquisition and transfer of knowledge in the areas of risk identification and assessment, establishment of specific controls, action in the event of fraud detection, reference case studies, etc. etc. The training actions will be aimed at all hierarchical levels, including meetings, seminars, working groups, etc.

M8) For the proper management of the Anti-Fraud Plan, the Code of Ethics and Anti-Fraud Committee will include among its purposes the supervision of the process of implementation and monitoring of the Anti-Fraud Measures Plan.

Among others, its functions within the framework of the Anti-Fraud Measures Plan will be:

- a. Monitor the process of implementing fraud prevention measures approved by the Management Committee.
- b. To report to the Management Committee, at least annually or when required by the latter, on the implementation or supervision of the anti-fraud measures plan.
- c. To ensure the dissemination of the principles and values set out in the IAC Code of Ethics.

- d. Disseminate knowledge of the IAC's Code of Ethics, the Anti-Fraud Policy, and the IAC's commitment to integrity and the fight against corruption. Communicate the Code of Ethics and the Anti-Fraud Action Plan externally to business partners and interested parties.
- e. Coordinate the internal tasks of implementation and supervision of the operation of the anti-fraud measures plan.
- f. To analyse legislative amendments and other developments that may affect the Plan.
- g. Propose to the Management Committee any modification of the Anti-Fraud Measures Plan or the documents that comprise it.
- h. Propose to the Management Committee a communication and training plan for the Anti-Fraud Measures Plan and execute said communication and training plan.
- i. To establish and maintain the appropriate procedures so that those responsible for the different areas of the IAC involved in the projects receiving funds, in particular the Next Generation funds, can meet the following objectives:
 - i.1. Know the risks of fraud in the phases of proposal, and/or execution of projects, or preparation of budgets, liquidation and/or accountability of the funds in which they intervene, propose, and validate the policies and preventive measures that minimize them.
 - i.2. Oversee all controls and measures designed to prevent and mitigate the risks of fraud or corruption related to such funds.

The Code of Ethics and Anti-Fraud Committee shall meet at least twice a year, and may convene as many extraordinary meetings as deemed necessary, depending on the nature and urgency of the issues to be discussed. Sessions can be held in person or through the use of telematic means.

The Code of Ethics and Anti-Fraud Commission is advised by the corresponding Legal Service, as well as by a representative of the General Comptroller's Office and, when deemed necessary, it may have, upon request, the advice of independent experts, as well as the relevant investigation of fraud and irregularities, expert reports, etc.

M9) Revision of the "**Controls and Risks Matrix**", included in Annex IV.

As an instrument that allows an initial and follow-up assessment to be carried out on the level of risk and compliance with the specific controls established for the mitigation of said risk of fraud, corruption or conflict of interest. Its purpose is to assess the initial probability or percentage of probability of the risk of fraud, corruption or conflict of interest, through the identification of a series of flags or signals, which are indicative of the materialization of the aforementioned specific risk in the different processes, sub-processes or activities of the projects subject to financing. It is also

responsible for "ex post" control; that is, for carrying out a subsequent annual evaluation and at the end of the financed project, which allows the detection of flags or signals that have actually materialized.

The risk and controls matrix specifies a series of fraud, corruption and conflict of interest risks that affect both the project preparation and presentation phases and the execution of such projects, in addition to the specific controls proposed for the mitigation of the risk coefficient. Depending on the net risk score, additional checks will be carried out in accordance with:

- a. If the total net risk is low (acceptable), it will not be necessary to include additional controls to those already foreseen, unless deemed appropriate.
- b. If the total net risk is medium (significant), additional controls and measures to be applied will be included, indicating the unit/person responsible and the deadline for their implementation.
- c. If the total risk is high (serious), additional controls and measures will be established and applied with an indication of the unit/person responsible and the deadline for their implementation, and action must be taken immediately, so that the deadline for the application of the controls and measures provided for must be as short as possible.

The following specific measure is defined to achieve the implementation and correct execution of these controls, included in the matrix designed:

M10) Documentary justification of all operations linked to the execution of funds. This must be preferably recorded in SAP, and, subsidiarily, in any other "management operating system" that may be applicable. Likewise, the accounting books, and the applications used by the IAC for the recording of income and expenses are provided as specific documentary evidence of the specific controls of this phase.

In particular, each administrative file must contain in its entirety and in an orderly manner all the administrative actions, including it, also including the justification of the corresponding controls.

It is ultimately the responsibility of the Code of Ethics and Anti-Fraud Commission to ensure that the proposed controls are documented to prevent or mitigate the risk of fraud, corruption or conflict of interest.

4. Protocol of action in the event of suspicion of a fraudulent act. Reactive measures

The protocol aims to constitute an instrument suitable for the prosecution of fraudulent or corrupt conduct or conduct that puts at risk the ethical principles and values declared in the Code of Ethics or compliance with the measures and controls implemented to avoid or minimize the risk of fraud, in accordance with the following actions:

1. In the event of indications or complaints, the Committee on the Code of Ethics and Anti-Fraud must verify the complaint and issue a reasoned report on the admissibility of its admission or the reasons for its inadmissibility and communicate the report prepared to the Director of the IAC, who will decide on its processing.
2. Upon receipt of the Commission's report, the Director shall agree on one of the following actions:
 - a) **Archiving of the complaint**, in the event of lack of purpose or insufficient evidence, or withdrawal of the complainant, although in this case the investigation of the complaint will continue ex officio if indications of fraud are detected.

In the event that the facts are not yet susceptible to being classified as fraudulent conduct, but if no action is taken, they could end up being so, it may provide a proposal for guidelines for action and preventive measures in view of the Commission's report.

b) **Opening of a confidential information file and appointment of an investigator**¹ who, with respect for the fundamental rights of those involved, will carry out the appropriate investigative measures and who, at the end of them, will propose with reasons the archiving of the complaint or confirm, also with reasons, the presumption of plausibility of the complaint and its legal relevance.

b.1) In the latter case, the Director, after assessing the report prepared by the investigator(s), will transmit the result to the defendant for allegations.

b.2) Once the allegations have been received, the Director will issue a decision, at the proposal of the investigator, and must adopt one of the following measures:

- i. Communicate the events that occurred and the measures adopted to the executing entity that has entrusted it with the execution of the actions, which will communicate the matter to the Responsible Authority, which may request the additional information it deems appropriate for its follow-up and communication to the specific Unit for the prevention of fraud.

¹ Article 28 of the Regulations on the Disciplinary Regime of State Administration Officials, approved by Royal Decree 33/1986, of 10 January, "the body competent to initiate the procedure may previously agree to the production of confidential information".

Article 55 of Law 39/2015, of 1 October, on the Common Administrative Procedure of Public Administrations, according to which "the competent body may open a period of information or preliminary actions in order to know the circumstances of the specific case and the convenience or not of initiating the procedure"

- ii. Report to the competent authorities (National Anti-Fraud Coordination Service -SNCA-) or to the European Anti-Fraud Office (OLAF), in the case of Next Generation funds, the fact of which they have become aware, through the channel described above. When the act is a criminal offence, it shall be reported to the public prosecutor's office or the competent courts.
- iii. Suspend professional relations with any collaborators allegedly involved in the facts under investigation.
- iv. Initiate disciplinary proceedings to determine the corresponding responsibilities.
- v. Request the Code of Ethics and Anti-Fraud Committee to analyse whether the incident has been one-off or systemic, for the purposes of a possible correction of the risk and control matrix, which must be done within a maximum period of 15 days.
- vi. Communicate to the Management Committee and the complainant, with safeguarding of the personal data subject to legal protection, a summary of the proceedings carried out, the fact discovered and the corrective or disciplinary measures adopted.
- vii. To paralyze the action, or part of it, affected by indications of fraud, whenever possible.
- viii. Review of all projects, subprojects or lines of action that may have been exposed, as well as internal control procedures for the identification of vulnerabilities and correct them.

c) **Initiation of disciplinary proceedings** in accordance with the provisions of the following section (DISCIPLINARY REGIME).

- 3. The custody and archiving of the complaints received will be the responsibility of the Code of Ethics and Anti-Fraud Commission.
- 4. The IAC Management Committee will guarantee that no action is taken against the complainants or their interests, without prejudice to the personal liability of the author of complaints that are considered false, made in bad faith and with the sole intention of undermining the professional reputation or good name of the persons reported or of the IAC itself.
- 5. In the internal investigation process, the accused shall have the right to be assisted by a lawyer of his choice, not to confess guilt, not to testify against himself, to remain silent and not to answer all or any of the questions put to him.
- 6. The internal investigation procedure may not exceed six months from the date on which the decision to initiate the investigation was adopted, and this period may be extended for a maximum of six more months, in a reasoned manner when the circumstances or complexity of the case so advise.
- 7. The processing, communications and notifications will be in accordance with the provisions of Title IV of Law 39/2015, on the Common Administrative Procedure of Public Administrations.

8. If fraud is confirmed, the contracting authority will initiate the appropriate proceedings for the recovery of the payments made unduly. In any case, projects or part of projects affected by fraud and financed or to be financed by the RRF must be withdrawn, whenever possible.

5. Double financing

According to Article 191 of Regulation (EU Euratom) 2018/1046 of the European Parliament and of the Council, of 18 July 2018, which specifies the definition of double financing: "in no case may the same expenditure be financed twice by the budget".

Regulation (EU) 2021/241 provides that funding from the Recovery and Resilience Facility is compatible with that from other EU programmes and instruments, provided that the aid does not cover the same cost, i.e. provided that there is no double funding (Recital 62 and Article 9), without prejudice to what may be established in this regard by the Financing Agreement between the EU and the Kingdom of Spain.

In line with the above, the Spanish RTRP expressly includes the control of double financing in section 4.6, relating to "Control and Audit". This section specifies that double financing "in the case of public subsidies, it not only extends to double Community financing, but also to any excess financing that may occur regardless of its origin".

The IAC has an economic and financial control system for the development of its activity, with computer implementation based on the SAP ERP management tool. This management and accounting system allows the monitoring and control of the operations carried out in it, through a codification, which identifies and unequivocally relates the accounting of each expense with the fund that finances it, guaranteeing the traceability of transactions and making it impossible to impute and justify them to several sources of financing.

Finally, the IAC publishes all its contracts on the Public Sector Procurement Platform, including the actions financed with RRF funds.

6. Disciplinary regime

Civil servants and IAC staff are subject to the disciplinary regime established in Royal Legislative Decree 5/2015, of 30 October, which approves the revised text of the Law on the Basic Statute of Public Employees and in Royal Decree 33/1986, of 10 January, which approves the Regulations on the Disciplinary Regime of Civil Servants of the State Administration. The disciplinary regime of contract personnel will be governed, in matters not provided for in the Law on the Basic Statute of Public Employees, by labour legislation.

In accordance with the provisions of the aforementioned regulations, the Public Administrations will discipline the infractions of the personnel in their service committed in the exercise of their functions and positions, without prejudice to the patrimonial or criminal liability that may arise from such infractions.

Disciplinary power shall be exercised in accordance with the principles of legality and typicity of infractions and sanctions; non-retroactivity of unfavourable sanctioning provisions (and retroactivity of favourable ones); proportionality; guilt and presumption of innocence.

When the investigation of a disciplinary procedure results in the existence of well-founded indications of criminality, its processing shall be suspended and the Public Prosecutor's Office shall be informed.

In accordance with the foregoing, one of the manifestations of the principle of legality is the regulation of the disciplinary procedure, with respect for the rights and guarantees of the alleged perpetrators, with the possibility of adopting, with reasons, provisional measures, such as the precautionary suspension of the administrative act, and with the due separation of the investigation and resolution phases, whose competence must be attributed to different bodies. All this, without prejudice to the principles of efficiency, speed and procedural economy, which inform the regulatory structure of said procedure.

7. Follow-up

All actions taken by the IAC after detecting a possible indication of fraud will be documented. This will allow all suspected cases of fraud to be tracked.

An annual review of the Anti-Fraud Measures Plan will be carried out, which will incorporate the list of new controls implemented or the modification of those that were not effective.

A review of the Plan will be carried out in the event that irregularities leading to fraud, corruption or conflict of interest are detected; or when fraud, corruption or conflict of interest actually occurs, within one month of its detection or occurrence.

8. Audit

In the case of Next Generation funds, the IAC will be subject to the different follow-up visits of this Plan by the management body of the entity responsible for the funds. Likewise, the IAC will respond to all requests for information from the Court of Auditors, in order to contribute to the correct audit of the measures for the prevention, detection and correction of fraud approved by state public sector entities within the framework of the RTRP.

Likewise, the IAC is subject to continuous supervision control exercised by the Ministry of Finance and Public Service through the General Comptroller of the State Administration, under the terms provided for in Law 40/2015. Internal control is carried out by the General Comptroller of the State Administration under the modalities of permanent financial control and public auditing. Permanent financial control will be carried out by the Delegated Intervention in the IAC. For its part, the external control of economic and financial management corresponds to the Court of Auditors through the General Comptroller of the State Administration.

9. Prevention

Prevention is addressed through a set of 10 control measures, focusing on ethical culture, segregation of duties, and the management of conflicts of interest:

- **Zero Tolerance and Dissemination Policy.**
 - The **IAC's Anti-Fraud Policy**, which establishes **zero tolerance for corruption**, is endorsed by the Governing Council and communicated to the entire organization.
 - The Anti-Fraud Measures Plan (**M2**) **is published** and disseminated to all applicable personnel (point 2.2), committing to its observance, as well as to compliance with and personal responsibility with respect to procedures and controls.
- **Code of Ethics and Declaration of Duties.**
 - The IAC Code of **Ethics (M3)** **is disseminated** to all personnel who manage funds, being an essential pillar for prevention. Staff must sign an acknowledgment of receipt and adhesion.
 - A statement of having been informed of their duties and obligations under the Plan, the Code of Ethics, and compliance with the duties of the Basic Statute of Public Employees is collected and filed from employees.
- **Conflict of Interest Management.**
 - The Conflict of Interest Management Protocol (**M6**) is defined .
 - The Declaration of Absence of Conflict of Interest (DACI) **is implemented** as a specific preventive control, being collected and archived from the members of the IAC and the awardees/contractors who participate in the management of tenders, personnel selection and Next Generation Funds.
- **Organization and Training.**
 - A **clear and segregated distribution of roles and responsibilities (M5)** is ensured in the processes of execution of funds, periodically reviewed by the IAC Process Group.
 - The Ethical Culture **is reinforced** through an **annual training and awareness programme (M7)** on fraud, corruption and conflicts of interest, aimed at all hierarchical levels.
 - A model **Controls and Risk Matrix (M9)** (Annex IV) is included to carry out an initial and follow-up assessment of the level of risk, identifying red flags and specific controls for risk mitigation.
- **Document Traceability.**
 - **Documentary justification** is required for all transactions linked to the execution of funds (**M10**), preferably in the SAP system or in any other applicable operational management system.

Annex I: IAC Anti-Fraud Policy

The Instituto de Astrofísica de Canarias (IAC) is committed to complying with legal, ethical and moral standards, and with the strictest principles of integrity, objectivity and honesty, principles that prevail in all policies, processes and procedures in force at the centre and promoted by its management team, assuming and sharing this commitment.

The public employees who make up the IAC have, among other duties, that of "looking after the general interests, subject to and observance of the Constitution and the rest of the legal system, and to act in accordance with the following principles: objectivity, integrity, neutrality, responsibility, impartiality, confidentiality, dedication to public service, transparency, exemplarity, austerity, accessibility, efficiency, honesty, promotion of the cultural and environmental environment, and respect for equality between women and men" (Royal Legislative Decree 5/2015, of 30 October, approving the revised text of the Law on the Basic Statute of Public Employees, article 52).

Since February 2022, the IAC has had an Anti-Fraud Measures Plan (MAP) (approved in its latest version by the Governing Council on 21 January 2026) that includes proportionate measures against fraud, ensures that staff are aware of and trained in fraud risks, and promotes thorough and prompt investigations of all cases of suspected fraud and actual fraud that have occurred, with the purpose of improving the internal management and control system if necessary.

Likewise, the IAC has an Administrative Contracting Protocol, approved in October 2019 (approved by the Management Committee at its meeting of 30 October CD 34/19), which is mandatory and binding for all IAC staff, where it is established that in each contracting procedure the appropriate measures will be taken to fight fraud, favouritism and corruption, and preventing, detecting and resolving conflicts of interest that may arise.

The term **fraud** is used to describe a wide variety of unethical behaviours, including theft, corruption, embezzlement, bribery, forgery, misrepresentation, collusion, money laundering, and concealment of facts. It often involves the use of deception in order to obtain personal gain for a person linked to a public body or for a third party, or loss for another person (intent is the fundamental element that differentiates fraud from irregularity). Fraud not only entails potential financial consequences, but also damages the reputation of the body responsible for the effective and efficient management of funds. This is particularly important for the public bodies responsible for the management of EU funds. **Corruption** is the abuse of power for personal gain. A **conflict of interest** exists when the impartial and objective exercise of a person's functions is compromised for reasons related to his or her family, sentimental life, political or national affinities, economic interests or any other type of shared interest. Double **financing occurs** when reforms and investment projects are financed by the Facility and simultaneously by another Union instrument, provided that they cover the same expenditure or cost.

In addition, and as part of the Protocol for the Management of Conflict of Interest (Annex to the IAC MAP) and the Protocol for Administrative Contracting of the IAC, declarations of absence of conflict

of interest are signed by all the members who make up and/or attend the contracting committee, the members of the personnel selection tribunals, as well as the companies' awarded contracts. These statements state that there is no circumstance relating to a conflict of interest and that they do not have a direct or indirect financial, economic or personal interest that could compromise their impartiality and independence in that procedure. To provide adequate technical support to the above, the IAC has an economic-financial control system with computer implementation based on the SAP ERP tool.

This system allows monitoring and control of the operations carried out, having the corresponding security mechanisms and internal authorisation procedures, through a signature system. The SAP computer system relates all the existing processes (Human Resources, Contracting, Projects, Finance, External Funds and Travel) and allows you to track all the funds received, as well as their expenditure, allowing you to maintain the audit trail of all the transactions carried out in the IAC and collected in this management system. On the other hand, the registration and maintenance of the documents that endorse and accredit all the financial and accounting operations registered is also guaranteed.

The IAC has internal procedures for notifying cases of fraud, and informs about the possibility of reporting to the General Comptroller of the State Administration via the National Anti-Fraud Coordination Service (SNCA) or to the European Anti-Fraud Office.

Any notification will be treated with the strictest confidentiality. Personnel who report any irregularity or suspicion of fraud will be protected, to avoid reprisals, in accordance with Law 2/2023, of 20 February, regulating the protection of people who report regulatory breaches and the fight against corruption. To this end, the IAC Management Committee, at the proposal of the Code of Ethics and Anti-Fraud Committee, approved on 11 October 2023 at its CD33/23 meeting, the necessary documents for the implementation of the IAC Ethics Channel <https://comunica.iac.es>

With this policy, the IAC seeks to promote within the organization a culture that prevents any fraudulent activity, that facilitates its detection, and that prevents its achievement, promoting the development of internal procedures that integrate these principles, and that are effective for the management of these cases.

In short, the IAC has a zero-tolerance policy against fraud and corruption that it exercises through a control system, designed to prevent and detect, as far as possible, acts of fraud, and in line with continuing to advance in this area, work has already been done on a series of measures, such as the approval of the IAC Code of Ethics, in November 2021, revised and updated in October 2025 and approved by the CD on February 19, 2026.

Annex II: Conflict of Interest Management Protocol

I. Introduction

Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union (Financial Regulation) imposes an obligation to avoid and/or manage any situation that is "perceived" as a potential conflict of interest.

Likewise, art. 6.4 of Order HFP/1030/2021, of 29 September, which configures the management system of the Recovery, Transformation and Resilience Plan, configures as mandatory actions for the managing bodies, the assessment of fraud risk, the completion of the Declaration of Absence of Conflict of Interest (DACI) and the availability of a procedure to address conflicts of interest.

In addition to the provisions of Order HFP/55/2023, of 24 January, on the systematic analysis of the risk of conflict of interest in the procedures that execute the Recovery, Transformation and Resilience Plan.

In compliance with this obligation, the IAC has prepared and approved this protocol addressed to the management and other IAC staff participating in the different phases of execution of the projects subject to funding within the scope of said Plan.

II. Concept

According to the conceptual delimitation made by Article 61 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union (Financial Regulation), there is a conflict of interest "when financial agents and other persons involved in the implementation of the budget both directly, and indirect and shared, as well as in management, including preparatory acts, auditing or control, see the impartial and objective exercise of their functions compromised for reasons of family, affective, political or national affinity, economic interest or for any other direct or indirect reason of personal interest".

The entry into force of this regulation gave a horizontal, clearer, broader approach, highlighting that the conflict of interest defined in the aforementioned terms:

- i. It is applicable to all administrative and operational items in all EU institutions and all management methods.
- ii. It covers any type of personal interest, direct or indirect.
- iii. In the face of any situation that is "perceived" as a potential conflict of interest, action must be taken.
- iv. National authorities, at any level, must avoid and/or manage potential conflicts of interest.

For its part, Article 23.2 "Abstention" of Law 40/2015 of 1 October 2015 on the Legal Regime of the Public Sector establishes that "the authorities and personnel in the service of the Administrations in whom any of the circumstances indicated in the following section occur" must refrain from intervening in the procedure, these being:

- a) To have a personal interest in the matter in question or in another whose resolution could be influenced by that of the former; be a director of a company or interested entity, or have a pending litigious matter with an interested party.
- b) To have a marriage bond or similar de facto situation and the relationship of consanguinity within the fourth degree or affinity within the second, with any of the interested parties, with the administrators of interested entities or companies and also with the advisors, legal representatives or agents involved in the procedure, as well as to share a professional office or be associated with them for advice, representation or mandate.
- c) Having close friendship or manifest enmity with any of the people mentioned in the previous section.
- d) To have intervened as an expert or as a witness in the proceedings in question.
- e) Have a service relationship with a natural or legal person directly interested in the matter, or have provided professional services of any type and in any circumstance or place in the last two years".

III. Classification

In view of the situation that would give rise to the conflict of interest, as already defined in section 2.3 of the Plan, a distinction can be made between:

i. **Apparent conflict of interest:** occurs when the private interests of a public employee or beneficiary are likely to compromise the objective exercise of their functions or obligations, but ultimately there is no identifiable and individual link with specific aspects of the person's conduct, behaviour or relationships (or an impact on such aspects).

ii. **Potential conflict of interest:** arises when a public employee or beneficiary has private interests of such a nature that they could be likely to cause a conflict of interest in the event that they had to assume certain official responsibilities in the future.

iii. **Actual conflict of interest:** involves a conflict between the public duty and the private interests of a public employee or in which the public employee has personal interests that may unduly influence the performance of his or her official duties and responsibilities. In the case of a beneficiary, it would imply a conflict between the obligations contracted when requesting the assistance of the funds and their private interests that may unduly influence the performance of the aforementioned obligations.

IV. Objective of this protocol

To establish the principles of action and the appropriate measures to prevent, identify and manage potential conflicts of interest arising from the development of all actions and procedures related to projects to be carried out at the IAC and in particular through the allocation of the budget of the Next Generation Funds.

V. Scope

This protocol shall apply to all persons involved in any way in the projects to which the funds are addressed, both in the phase of preparation and presentation of projects, and in the management and execution of the same; therefore, it includes in its subjective scope of application:

- i. Public employees who carry out management, control and payment tasks and other agents to whom some of these functions(ies) have been delegated.
- ii. 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 framework of a conflict of interest.

VI. Mandatory principles of action

The IAC, as a Public Research Body of the General State Administration, without prejudice to its own consortium nature, and its governing and management bodies, as well as all its staff, and as recognised in its Code of Ethics, undertake to observe in the exercise of their functions the provisions of the Spanish Constitution and the rest of the legal system and to promote respect for fundamental rights and public freedoms.

Likewise, in accordance with the provisions of art. 26 of Law 19/2013, of 9 December. (transparency, access to public information and good governance), the IAC, and its governing and management bodies, as well as all its staff, will adapt their activity to the following principles:

1. They will act with transparency in the fulfilment of IAC's own purposes in accordance with the principles of effectiveness, economy and efficiency, properly managing public resources, with full dedication and with the aim of satisfying the general interest, abstaining from any conduct that is contrary to these principles, which may not be used for activities other than those permitted by the applicable regulations.
2. They shall respect the principle of impartiality, so that they maintain an independent criterion that is alien to any particular interest; They shall not use their position to obtain personal or material advantage; acting with full respect for the regulations governing incompatibilities and conflicts of interest, not getting involved in situations, activities or interests incompatible with their functions and refraining from intervening in matters in which there is any cause that may affect their objectivity, informing their immediate superior of any situation of conflict of interest.

3. They shall act with due diligence in the fulfilment of their obligations and shall promote the quality of the projects or actions that correspond to them.
4. They will assume responsibility for their own decisions and actions and those of the bodies they direct, without prejudice to others that may be legally enforceable.
5. They shall maintain due confidentiality with respect to facts or information known on the occasion of or on the occasion of the exercise of their powers.
6. They shall inform the competent bodies of any irregular action of which they are aware.
7. They will not accept gifts that exceed customary, social or courtesy uses, or favours or services under advantageous conditions that may condition the performance of their duties. In the case of gifts of greater institutional relevance, they will be incorporated into the IAC's patrimony. Likewise, point 4.7.e of the IAC Code of Ethics develops in greater depth the management of gifts, gifts and other attention.

VII. Measures to prevent situations that constitute conflicts of interest

1st.- Communication and information to the entity's staff about the different types of conflict of interest and the ways to avoid it.

2nd.- Signing of a **DECLARATION OF ABSENCE OF CONFLICT OF INTEREST (DACI)** in the cases listed below, and according to the models annexed to this protocol:

- i. Subscription of a DACI by those who participate directly in the management instruments for the execution of projects, in particular those financed by the Next Generation Funds (see form A1). Once completed and signed, the DACI will be kept by the Office of Transfer and Institutional Actions (OTAI).
- ii. Subscription of a DACI by the personnel participating in bidding files. This DACI will be signed by the members of the contracting committee (state attorney, intervention, president, secretary and technical members), the Director (contracting body), as well as the people involved in the preparation of the specifications (form A2). This DACI will be safeguarded by the Contracting Unit.
- iii. Subscription of a DACI by the members of the staff selection panel for those positions that are financed with Next Generation Funds (model A3). This DACI will be guarded by the Human Resources Unit.

- iv. All successful bidders of minor contracts must complete and sign a DACI (form A4), which will be kept by the Contracting Unit.
- v. All persons hired by the IAC will have to sign a DACI (form A5) which will be filed by the Human Resources department.
- vi. If, after detecting a red flag, the affected person presents a reasoned statement to a hierarchical superior, who does not recognise the validity of the information, he or she must sign a new DACI (form A6).

The staff responsible for compiling the above-mentioned forms will do so, in a manner consistent with Article 61 of the EU Financial Regulation, ensuring that the person concerned is aware of the need to declare without delay any changes in their situation. In the particular case of the Next Generation Funds, a list of all the actors involved in the execution of these funds is established.

When the staff collaborating in the project has been subcontracted, the contracting unit will require them to complete the DACI as well as to fill out a form declaring whether they have family ties with any of the members of the governing council or the management of the IAC, indicating which they are, as well as the companies with which they have a relationship. directly or indirectly through a relative with whom he or she has ties of consanguinity up to the fourth degree or affinity up to the second or third degree, or through other related companies.

The contracts signed with such collaborating personnel must include clauses that contemplate sanctions for improper conduct. The sanctions may range from early termination of the contract to exclusion from participation in procurement procedures with the IAC for a number of years.

The DACI must be recorded as documented information in the corresponding file linked to the project.

3.- The Ethics and Anti-Fraud Committee may act ex officio to verify the veracity of the information through databases of commercial registers, databases of national and EU bodies, employee files (taking into account data protection regulations) or through the use of data mining tools.

VII.1 Systematic analysis of the risk of conflict of interest of the procedures that execute the RTRP, based on data mining.

For the systematic and automated analysis of the risk of conflict of interest, it will be carried out in each procedure for the persons who carry out contracts: the single-person contracting body and members of the collegiate contracting body, as well as the members of the Collegiate body for assistance to the contracting body that participates in the procurement procedures in the phases of evaluation of bids, proposal for award and award of contracts.

Through the computer tool, possible family relationships or corporate ties, direct or indirect, in which there may be a personal or economic interest likely to cause a conflict of interest, will be analysed.

It will be the responsibility of the person responsible for the operation, which is the contracting body, to initiate the procedure of ex ante analysis of the risk of conflict of interest, prior to the evaluation of the bids.

Once the necessary steps have been carried out in CoFFEE and MINERVA to carry out ex ante the analysis of the risk of conflict of interest, MINERVA will offer us the result of the analysis, the possible results being:

1. No red flags are detected. No circumstance is detected that highlights the existence of a risk of conflict of interest, so the procedure can take its course.
2. One or more red flags are detected. The person responsible for the operation must inform the affected decision-maker and the hierarchical superior of the affected decision-maker, so that, if necessary, he or she may abstain.
3. One/more black flag(s) have been detected. In this case, there is no information on the risk of conflict of interest for the next participant(s), as it is an entity(s) for which no information is available. This situation will not imply the automatic suspension of the procedure and the steps listed in article 7 of Order HFP/55/2023, of 24 January, will be carried out to determine if there is a situation of risk of conflict of interest and must abstain or instead no red flag is detected.

If a risk of conflict of interest is identified through a red flag of the data mining tool, MINERVA, the decision-maker concerned may abstain.

If the person affected by the risk of a conflict of interest submits a reasoned statement to a hierarchical superior, who does not recognise the validity of the information, he or she must sign a new DACI, the wording of which duly reflects the situation raised and the absence of a conflict of interest.

In the event that such abstention does not occur, the person responsible for the operation will request additional information from MINERVA on the risks detected, indicating, as justification for obtaining said data, that the abstention has not occurred. The additional information on the identified conflict of interest risk situation provided by MINERVA does not incorporate the identification of third parties, but only a description of the risks.

This additional information will be forwarded by the person responsible for the operation to the decision-maker's hierarchical superior.

The person responsible for the operation may also apply to the Ethics and Anti-Fraud Committee to issue a report, with the information available, on whether or not abstention is appropriate in the specific case.

The Anti-Fraud Committee may request a report with the opinion of the General Comptroller Unit of the State Administration, for the purpose of issuing its report.

In view of the additional information provided by MINERVA, the reasoned allegation of the decision-maker concerned and, where appropriate, the report of the Anti-Fraud Committee, the superior of the decision-maker concerned shall decide, with reasons:

- a) Accept the participation in the procedure of the decision-maker indicated in the red flag.
- b) Order the decision-maker indicated in the red flag to abstain. In this case, the body responsible for the operation will repeat the process, so that the analysis of the risk of conflict of interest will be carried out again with respect to the person who replaces the person who, in compliance with this process, has abstained from the procedure.

VIII. Measures to address potential existing conflicts of interest - detective and reactive measures

1. In the event of the communication of the existence of a possible conflict of interest, the relevant authority within the IAC will ensure that the person in question ceases all activity in the affected project as a precautionary measure, while the significance of such a situation of conflict of interest in the execution of the project is investigated, and whether the affected person has to be definitively separated from it, or it must be assigned other functions where it is not affected by a conflict of interest, or maintaining the functions initially attributed it must only abstain from making decisions that may be affected by it. In any case, it must be ensured that the decision is completely transparent, precise limits must be set on the contribution of the employee or expert to the project and the decision-making body for the award of the funds must be notified of any situation of conflict of interest.

2. Any member of the IAC who is aware of any circumstance that may constitute a conflict of interest and affects another member (employee or collaborator) must report it. In order to comply with Law 2/2023, of 20 February, regulating the protection of persons who report regulatory breaches and the fight against corruption, it pursues two purposes, the IAC has established a communication channel, the IAC [Ethics Channel](#), as a safe and confidential way to report illegal conduct, inappropriate or potentially harmful that may be occurring in this facility.

In the event that it is discovered via internal complaint or by any other means that a person affected by a situation of conflict of interest in relation to a particular project has not communicated this situation to his superior, to the person responsible for the project, or, where appropriate, to the Director of the IAC or Management Committee, said person will be the subject of the corresponding disciplinary proceedings.

The fact must be brought to the attention of the authority responsible for the allocation of the funds and, where appropriate, to the National Anti-Fraud Coordination Service (SNCA) or the fact of which it has become aware, in the case of Next Generation Funds, will be notified to the Fraud Notification System of the European Anti-Fraud Office (OLAF). the Public Prosecutor's Office or the competent courts. All known information and details will be provided to facilitate the investigation of the facts by the authorities.

Violating the obligation to communicate a situation of conflict of interest alleging a potential benefit for the IAC will not act as a cause for exoneration from possible liability

3. The IAC undertakes to adhere to the use of common tools for reporting that are implemented by the authority responsible for the funds.
4. To examine the actions that may have been affected by the situation of conflict of interest discovered and to make an assessment of the damage that such action may have caused to the successful completion of the affected project, adopting the appropriate remedial measures and communicating these measures to the managing authority of the funds.
5. When the duty to communicate "conflict of interest" has been breached by an external collaborator, the professional relations with said collaborator will be suspended.
6. In the event of non-compliance with the duty to communicate conflict of interest, it must be analysed whether such non-compliance has been specific or systemic. If it is punctual, correct the consequences for the specific case. But if it is systemic, in addition to correcting the consequences, it will be necessary to review how the duty to verify the veracity of the DACI has been carried out in order to adopt the appropriate corrective measures.
7. Communicate internally, at least to the staff and the Governing Council, a summary of the steps taken, the fact discovered and the corrective or disciplinary measures adopted.
8. The IAC will create and keep a record of any conflicts of interest that have been declared and/or investigated, including references to disciplinary proceedings initiated in respect of undeclared conflicts of interest and, where appropriate, the sanctions imposed

IX.DACI Models (spanish)



INSTITUTO DE ASTROFÍSICA DE CANARIAS

Proyecto: Nuevas Capacidades para las Tecnologías Ópticas Avanzadas e Instrumentación de vanguardia en Astrofísica

Componente PRTR: 17

Inversión: I2

Al objeto de garantizar la imparcialidad en la gestión de los fondos del proyecto arriba referenciado, el/la abajo firmante declara:

Primero. Estar informado/a de lo siguiente:

1. Que el artículo 61.3 «Conflicto de intereses», del Reglamento (UE, Euratom) 2018/1046 del Parlamento Europeo y del Consejo, de 18 de julio (Reglamento financiero de la UE) establece que «existirá conflicto de intereses cuando el ejercicio imparcial y objetivo de las funciones se vea comprometido por razones familiares, afectivas, de afinidad política o nacional, de interés económico o por cualquier motivo directo o indirecto de interés personal.»

2. Que el artículo 64 «Lucha contra la corrupción y prevención de los conflictos de intereses» de la Ley 9/2017, de 8 de noviembre, de Contratos del Sector Público, tiene el fin de evitar cualquier distorsión de la competencia y garantizar la transparencia en el procedimiento y asegurar la igualdad de trato a todos los candidatos y licitadores.

3. Que el artículo 23 «Abstención», de la Ley 40/2015, de 1 octubre, de Régimen Jurídico del Sector Público, establece que deberán abstenerse de intervenir en el procedimiento «las autoridades y el personal al servicio de las Administraciones en quienes se den algunas de las circunstancias señaladas en el apartado siguiente», siendo éstas:

a) Tener interés personal en el asunto de que se trate o en otro en cuya resolución pudiera influir la de aquél; ser administrador de sociedad o entidad interesada, o tener cuestión litigiosa pendiente con algún interesado.

b) Tener un vínculo matrimonial o situación de hecho asimilable y el parentesco de consanguinidad dentro del cuarto grado o de afinidad dentro del segundo, con cualquiera de los interesados, con los administradores de entidades o sociedades interesadas y también



con los asesores, representantes legales o mandatarios que intervengan en el procedimiento, así como compartir despacho profesional o estar asociado con éstos para el asesoramiento, la representación o el mandato.

c) Tener amistad íntima o enemistad manifiesta con alguna de las personas mencionadas en el apartado anterior.

d) Haber intervenido como perito o como testigo en el procedimiento de que se trate.

e) Tener relación de servicio con persona natural o jurídica interesada directamente en el asunto, o haberle prestado en los dos últimos años servicios profesionales de cualquier tipo y en cualquier circunstancia o lugar.

Segundo. Que no se encuentra incurso/a en ninguna situación que pueda calificarse de conflicto de intereses de las indicadas en el artículo 61.3 del Reglamento Financiero de la UE y que no concurre en su persona ninguna causa de abstención del artículo 23.2 de la Ley 40/2015, de 1 de octubre, de Régimen Jurídico del Sector Público que pueda afectar al procedimiento de licitación y contrato menor.

Tercero. Que se compromete a poner en conocimiento tanto de la Comisión de Código Ético y Antifraude mediante el buzón codigoetico@iac.es como a su mando inmediatamente superior, sin dilación, cualquier situación de conflicto de intereses que dé o pudiera dar lugar a dicho escenario.

Cuarto. Conozco que, una declaración de ausencia de conflicto de intereses que se demuestre que sea falsa, acarreará las consecuencias disciplinarias / administrativas / judiciales que establezca la normativa de aplicación.

Leído y aceptado, en San Cristóbal

Nombre y apellidos (DNI)



INSTITUTO DE ASTROFÍSICA DE CANARIAS

Expediente:

Contrato:

Al objeto de garantizar la imparcialidad en el procedimiento de contratación arriba referenciado, los abajo firmantes, como participantes en el proceso de preparación y tramitación del expediente, declaran:

Primero. Estar informados de lo siguiente:

1. Que el artículo 61.3 «Conflicto de intereses», del Reglamento (UE, Euratom) 2018/1046 del Parlamento Europeo y del Consejo, de 18 de julio (Reglamento financiero de la UE) establece que «existirá conflicto de intereses cuando el ejercicio imparcial y objetivo de las funciones se vea comprometido por razones familiares, afectivas, de afinidad política o nacional, de interés económico o por cualquier motivo directo o indirecto de interés personal.»

2. Que el artículo 64 «Lucha contra la corrupción y prevención de los conflictos de intereses» de la Ley 9/2017, de 8 de noviembre, de Contratos del Sector Público, tiene el fin de evitar cualquier distorsión de la competencia y garantizar la transparencia en el procedimiento y asegurar la igualdad de trato a todos los candidatos y licitadores.

3. Que el artículo 23 «Abstención», de la Ley 40/2015, de 1 octubre, de Régimen Jurídico del Sector Público, establece que deberán abstenerse de intervenir en el procedimiento «las autoridades y el personal al servicio de las Administraciones en quienes se den algunas de las circunstancias señaladas en el apartado siguiente», siendo éstas:

a) Tener interés personal en el asunto de que se trate o en otro en cuya resolución pudiera influir la de aquél; ser administrador de sociedad o entidad interesada, o tener cuestión litigiosa pendiente con algún interesado.

b) Tener un vínculo matrimonial o situación de hecho asimilable y el parentesco de consanguinidad dentro del cuarto grado o de afinidad dentro del segundo, con cualquiera de los interesados, con los administradores de entidades o sociedades interesadas y también



con los asesores, representantes legales o mandatarios que intervengan en el procedimiento, así como compartir despacho profesional o estar asociado con éstos para el asesoramiento, la representación o el mandato.

c) Tener amistad íntima o enemistad manifiesta con alguna de las personas mencionadas en el apartado anterior.

d) Haber intervenido como perito o como testigo en el procedimiento de que se trate.

e) Tener relación de servicio con persona natural o jurídica interesada directamente en el asunto, o haberle prestado en los dos últimos años servicios profesionales de cualquier tipo y en cualquier circunstancia o lugar».

Segundo. Que no se encuentran incursos en ninguna situación que pueda calificarse de conflicto de intereses de las indicadas en el artículo 61.3 del Reglamento Financiero de la UE y que no concurre en sus personas ninguna causa de abstención del artículo 23.2 de la Ley 40/2015, de 1 de octubre, de Régimen Jurídico del Sector Público que pueda afectar al procedimiento de licitación.

Tercero. Que se comprometen a poner en conocimiento del órgano de contratación, sin dilación, cualquier situación de conflicto de intereses o causa de abstención que dé o pudiera dar lugar a dicho escenario.

Cuarto. Conozco que, una declaración de ausencia de conflicto de intereses que se demuestre que sea falsa, acarreará las consecuencias disciplinarias / administrativas / judiciales que establezca la normativa de aplicación.

Leído y aceptado, en San Cristóbal de La Laguna, a..... de de 202..

Nombre y apellidos (DNI)

Cargo en caso de formar parte del órgano



INSTITUTO DE ASTROFÍSICA DE CANARIAS

Proceso selectivo:

Al objeto de garantizar la imparcialidad en el procedimiento selectivo de personal arriba referenciado, los abajo firmantes, como miembros constituidos del tribunal de selección, declaran:

Primero. Estar informados de lo siguiente:

1. Que el artículo 61.3 «Conflicto de intereses», del Reglamento (UE, Euratom) 2018/1046 del Parlamento Europeo y del Consejo, de 18 de julio (Reglamento financiero de la UE) establece que «existirá conflicto de intereses cuando el ejercicio imparcial y objetivo de las funciones se vea comprometido por razones familiares, afectivas, de afinidad política o nacional, de interés económico o por cualquier motivo directo o indirecto de interés personal.»

2. Que el artículo 23 «Abstención», de la Ley 40/2015, de 1 octubre, de Régimen Jurídico del Sector Público, establece que deberán abstenerse de intervenir en el procedimiento «las autoridades y el personal al servicio de las Administraciones en quienes se den algunas de las circunstancias señaladas en el apartado siguiente», siendo éstas:

a) Tener interés personal en el asunto de que se trate o en otro en cuya resolución pudiera influir la de aquél; ser administrador de sociedad o entidad interesada, o tener cuestión litigiosa pendiente con algún interesado.

b) Tener un vínculo matrimonial o situación de hecho asimilable y el parentesco de consanguinidad dentro del cuarto grado o de afinidad dentro del segundo, con cualquiera de los interesados, con los administradores de entidades o sociedades interesadas y también con los asesores, representantes legales o mandatarios que intervengan en el procedimiento, así como compartir despacho profesional o estar asociado con éstos para el asesoramiento, la representación o el mandato.

c) Tener amistad íntima o enemistad manifiesta con alguna de las personas mencionadas en el apartado anterior.



- d) Haber intervenido como perito o como testigo en el procedimiento de que se trate.
- e) Tener relación de servicio con persona natural o jurídica interesada directamente en el asunto, o haberle prestado en los dos últimos años servicios profesionales de cualquier tipo y en cualquier circunstancia o lugar».

Segundo. Que no se encuentran incursos en ninguna situación que pueda calificarse de conflicto de intereses de las indicadas en el artículo 61.3 del Reglamento Financiero de la UE y que no concurre en sus personas ninguna causa de abstención del artículo 23.2 de la Ley 40/2015, de 1 de octubre, de Régimen Jurídico del Sector Público que pueda afectar al procedimiento de licitación.

Tercero. Que se comprometen a poner en conocimiento del del departamento de Recursos Humanos del Instituto de Astrofísica de Canarias, sin dilación, cualquier situación de conflicto de intereses o causa de abstención que dé o pudiera dar lugar a dicho escenario.

Cuarto. Conozco que, una declaración de ausencia de conflicto de intereses que se demuestre que sea falsa, acarreará las consecuencias disciplinarias / administrativas / judiciales que establezca la normativa de aplicación.

Leído y aceptado, en San Cristóbal de La Laguna, a ... de de 20....

Nombre y apellidos (DNI)

Cargo en caso de formar parte del tribunal



DECLARACIÓN DE AUSENCIA DE CONFLICTOS DE INTERÉS (DACI) DE ENTIDADES CONTRATISTAS Y SUBCONTRATISTAS

TRANSLATION INTO ENGLISH FOR INFORMATION PURPOSES BELOW

Expediente (nº de contrato): (A RELLENAR POR EL IAC)

Contrato: (A RELLENAR POR EL IAC)

Al objeto de garantizar la imparcialidad en el procedimiento de contratación arriba referenciado, los abajo firmantes, como adjudicatarios del contrato, declaran:

Primero. Estar informados de lo siguiente:

1. Que el artículo 61.3 «Conflicto de intereses», del Reglamento (UE, Euratom) 2018/1046 del Parlamento Europeo y del Consejo, de 18 de julio (Reglamento financiero de la UE) establece que «existirá conflicto de intereses cuando el ejercicio imparcial y objetivo de las funciones se vea comprometido por razones familiares, afectivas, de afinidad política o nacional, de interés económico o por cualquier motivo directo o indirecto de interés personal.»
2. Que el artículo 64 «Lucha contra la corrupción y prevención de los conflictos de intereses» de la Ley 9/2017, de 8 de noviembre, de Contratos del Sector Público, define el conflicto de interés como «cualquier situación en la que el personal al servicio del órgano de contratación, que además participe en el desarrollo del procedimiento de licitación o pueda influir en el resultado del mismo, tenga directa o indirectamente un interés financiero, económico o personal que pudiera parecer que compromete su imparcialidad e independencia en el contexto del procedimiento de licitación».
3. Que el apartado 3 de la Disposición Adicional 112ª de la Ley 31/2022, de 23 de diciembre, de Presupuestos Generales del Estado para 2023, establece que «El análisis sistemático y automatizado del riesgo de conflicto de interés resulta de aplicación a los empleados públicos y resto de personal al servicio de entidades decisoras, ejecutoras e instrumentales que participen, de forma individual o mediante su pertenencia a órganos colegiados, en los procedimientos descritos de adjudicación de contratos o de concesión de subvenciones».
4. Que el apartado 4 de la citada disposición adicional 112ª establece que:
 - «A través de la herramienta informática se analizarán las posibles relaciones familiares o vinculaciones societarias, directas o indirectas, en las que se pueda dar un interés personal o



económico susceptible de provocar un conflicto de interés, entre las personas a las que se refiere el apartado anterior y los participantes en cada procedimiento».

- «Para la identificación de las relaciones o vinculaciones la herramienta contendrá, entre otros, los datos de titularidad real de las personas jurídicas a las que se refiere el artículo 22.2.d).iii) del Reglamento (UE) 241/2021, de 12 febrero, obrantes en las bases de datos de la Agencia Estatal de Administración Tributaria y los obtenidos a través de los convenios suscritos con los Colegios de Notarios y Registradores».

Segundo. Que, en el momento de la firma de esta declaración y a la luz de la información obrante en su poder, no nos encontramos incurso en ninguna situación que pueda calificarse de conflicto de intereses, en los términos previstos en el apartado cuatro de la disposición adicional 112ª, que pueda afectar al procedimiento de licitación.

Tercero. Que nos comprometemos a poner en conocimiento del órgano de contratación, sin dilación, cualquier situación de conflicto de interés que pudiéramos conocer y producirse en cualquier momento del procedimiento en curso.

Cuarto. Que conoce que una declaración de ausencia de conflicto de interés que se demuestre que sea falsa, acarreará las consecuencias disciplinarias / administrativas / judiciales que establezca la normativa de aplicación.

Fecha:

Nombre completo y DNI:

Empresa:



INSTITUTO DE ASTROFÍSICA DE CANARIAS

DECLARACIÓN DE AUSENCIA DE CONFLICTO DE INTERESES

_____, con DNI/NIE _____, al objeto de garantizar la imparcialidad en la ejecución de las tareas objeto del contrato de trabajo suscrito el de _____ de 2026, declara:

Primero. Estar informado/a de lo siguiente:

1. Que el artículo 61.3 «Conflicto de intereses», del Reglamento (UE, Euratom) 2018/1046 del Parlamento Europeo y del Consejo, de 18 de julio (Reglamento financiero de la UE) establece que «existirá conflicto de intereses cuando el ejercicio imparcial y objetivo de las funciones se vea comprometido por razones familiares, afectivas, de afinidad política o nacional, de interés económico o por cualquier motivo directo o indirecto de interés personal.»

2. Que el artículo 64 «Lucha contra la corrupción y prevención de los conflictos de intereses» de la Ley 9/2017, de 8 de noviembre, de Contratos del Sector Público, tiene el fin de evitar cualquier distorsión de la competencia y garantizar la transparencia en el procedimiento y asegurar la igualdad de trato a todos los candidatos.

Segundo. Que no se encuentra incurso/a en ninguna situación que pueda calificarse de conflicto de intereses de las indicadas en el artículo 61.3 del Reglamento Financiero de la UE y que no concurre en sus personas ninguna causa de abstención del artículo 23.2 de la Ley 40/2015, de 1 de octubre, de Régimen Jurídico del Sector Público que pueda afectar al ejercicio imparcial de sus funciones.

Tercero. Que se compromete a poner en conocimiento del departamento de Recursos Humanos del Instituto de Astrofísica de Canarias, sin dilación, cualquier situación de conflicto de intereses o causa de abstención que dé o pudiera dar lugar a dicho escenario.

Cuarto. Que conoce que una declaración de ausencia de conflicto de intereses, que se demuestre que sea falsa, acarreará las consecuencias disciplinarias / administrativas / judiciales que establezca la normativa de aplicación.

Leído y aceptado, en San Cristóbal de La Laguna, en el día de su firma electrónica.



INSTITUTO DE ASTROFÍSICA DE CANARIAS

Expediente:

Contrato:

Una vez realizado el análisis de riesgo de existencia de conflicto de interés a través de la herramienta informática MINERVA, en los términos establecido en la Orden HFP/55/2023, de 24 de enero, relativa al análisis sistemático del riesgo de conflicto de interés en los procedimientos que ejecutan el Plan de Recuperación, Transformación y Resiliencia, dictada en aplicación de la disposición adicional centésima décima segunda de la Ley 31/2022, de 23 de diciembre, de Presupuestos Generales del Estado para el año 2023, y habiendo sido detectada una bandera roja consistente en (*descripción de la bandera roja, con la relación de solicitantes respecto de los cuales se ha detectado la misma*) me reitero en que no existe ninguna situación que pueda suponer un conflicto de interés que comprometa mi actuación objetiva en el procedimiento.

Leído y aceptado, en San Cristóbal de La Laguna, a (día) de (mes) de 20XX

Annex IV: Controls and Risks Matrix (spanish)
