

Virtual visit to Portugal – Rule of law report - 2025

4/04 meeting

Ministry of Finance – Inspecção Geral de Finanças (IGF) – Pillar II

Further to the information shared during the virtual visit, please find below the written contributions specifically requested by the European Commission regarding the matters raised with the IGF:

1) Have there been any specific reports or findings in 2024 regarding anti-corruption activities? Did any report/finding concern high-risk areas for corruption?

In 2024, IGF performed several audits within the scope of the General Regime for the Prevention of Corruption (RGPC)¹ and of the General Regime for the Protection of Whistleblowers (RGPDI), in implementation of its Activity Plan, in line with its own Compliance Program, aimed at creating an effective corruption prevention system, in compliance with the RGPC.

In the area of public financial control, it should be highlighted:

A follow up audit aimed at assessing the degree of compliance with the obligations laid down in the RGPC by the 12 entities of the Ministry of Finance, assessing whether a compliance program was adopted and implemented, if the regulatory instruments were disclosed on the respective websites and the reporting obligations were carried out, and whether a robust, adequate and effective internal control system was implemented.

The audit report emphasises a positive evolution compared to the previous year, yet several recommendations were made to make each entity's internal control system more robust and effective and to strengthen transparency issues and the mechanisms for evaluating compliance with the RGPC. The executive summary of this report is also available on IGF's [website](#).

With regard to the granting of public support, please refer to the results of the [2023 annual report on public grants](#), which was submitted to the President of MENAC, given his mission to guarantee the effectiveness of anticorruption policies, of situations relating to compliance with the RGPC by the public entities that award the grants and the beneficiaries of the selected public subsidies.

2) Could you please provide an update on the human and financial resources of the IGF, in particular if any increase has taken place?

The problem of insufficient human resources has been alleviated with the progressive allocation of new employees to IGF, since 2022. On 31st/12/2024, IGF had 189 workers, which represents an increase of 17% compared to 2023, as shown below:

IGF's Human Resources						
Position / Category	31-12-2015	31-12-2022	31-12-2023	31-12-2024	Δ 2015/2024	Δ 2023/2024

¹ Approved by the Decree-Law n.º 109-E/2021, of 09th/12.

Senior and middle management	13	15	15	15	15%	0%
Team leaders	139	32	29	29	14%	0%
Inspector/ Senior Technician		92	106	130		23%
Technical coordinator	1	1	1	1	0%	0%
Technician/IT specialist	3	3	2	4	33%	100%
Technical Assistant	14	8	6	7	-50%	17%
Operational Assistant	7	3	3	3	-57%	0%
Total	177	154	162	189	7%	17%

The staff proposal for 2025 contained in the Staff Map approved on the 5th August 2024 includes 240 posts, as shown in the table below:

Human Resources Map (31/12/2024 and 2025)

COD	Position/Category	HR staff in 31/12/2024	Proposed HR for 2025	Variation
DS	Managers - Senior management	5	5	0
DI	Managers - Middle management	10	13	3
CdE	Team leaders	29	33	4
IF	Inspectors	115	143	33
TS	Senior Technicians	15	20	8
ETSTI	Systems and IT specialist	3	3	3
TSTI	Information systems and technologies technician	1	4	2
CT	Technical Coordinator	1	1	0
AT	Technical Assistants	7	14	7
AO	Operational Assistants	3	4	1
Total		189	240	61

Source: State Organisation Information System (SIOE).

The financial resources transferred to IGF have also reveal an upward trend, with the amended budget for 2024 showing an increase of 2,2% when compared to 2023 and the proposal for 2025 shows an increase of 7% compared to 2024, as shown in the tables below:

IGF's Financial Resources (2015/2024 and 2023/2024)

2015	(...)	2023	2024	Δ 2015/2024	Δ 2023/2024
10 592 526	(...)	11 239 025	11 485 581	8,4%	2,2%

Amended budget 2024 and proposed budget 2025

2024	2025	Δ 2024/2025
11 485 581	12 283 856	7,0%

The new human resources (inspectors and senior technicians with qualifications consistent with IGF's wide range of responsibilities, e.g. in the economic-financial area, law, IT, audit, engineering) already make up for around a third of our audit staff, if we count the inspectors still on probation and those who finished their probation period in 2023 and in 2024.

The proposed posts (240) consider IGF's increasing responsibilities at national and European Union level, as well as the need for continuous recruitment procedures given the average age of workers (49 years old) and the average time taken to train inspectors (3 to 5 years). However, the spending limits set in the budget proposal (the ceiling allocated to IGF) only made it possible to budget for 218 posts.

However, as early as 2025, and in the context of the anti-corruption agenda ([Measure 6.4 of the Anti-Corruption Agenda – Reinforcing corruption prevention on local municipalities](#)), the government opted to strengthen IGF's and also the General Inspection of Agriculture, Sea, Environment and Spatial Planning (IGAMAOT's) capacity to intervene, through an increase in the number of inspectors specialised in auditing local municipalities, having approved:

- i a multi-annual plan to recruit 50 inspectors;
- ii in a first phase (in 2025): 30 inspectors recruited between the IGF and IGAMAOT, according to their respective attributions.

IGF will have a centre dedicated to carrying out regular audits aimed at preventing corruption, in areas such as public procurement, urban planning and the management and administration of local authorities. IGAMAOT will have this competence in spatial planning². This measure will imply, along with budgetary changes, an increased effort to integrate these new human resources.

The new inspectors who have already joined the different projects of our audit teams in the areas of tax administration control, public financial control, community financial control, information systems control, corporate financial control and control of local municipalities and) have strengthened IGF's intervention capacity.

3) Has there been any change to the framework regarding PINs, in particular in relation to the decision-making processes in this regard? Could you please give an update regarding their implementation, in particular in relation to the scrutiny over PINs?

The legal framework for this instrument is the Decree-Law n.º 154/2013, of 5th November, which established the system for monitoring investment projects, namely, projects of Potential National Interest, known as PINs, and also created the Interministerial Council for Investment and the Permanent Investor Support Commission (CPAI).

The Decree-Law n.º 152-B/2017, of 11th December, amended the legal framework for the environmental impact assessment of public and private projects likely to have significant effects on the environment, transposing Directive n.º 2014/52/EU and amending [Article 24 - Environmental impact assessment procedure](#) of this law, but, since then, there were no other significant changes³.

As for IGF's intervention in this matter, and, in accordance with the governance models of the European funds for the 2014-2020 and 2021-2027 programming periods, audits on operations are carried out by the Segregated Audit Structures of the Agency for Development and Cohesion, I.P. (Agency) and by the Institute for Financing Agriculture and Fisheries, I.P., respectively, for the

² This measure is set in Council of Ministers Resolution n.º 33/2025, 27th February.

³ It is only worth mentioning changes to the oversight and supervision of the CPAI, the last of which was done by Decree-Law 32/2024 of 05th/10, which determined, with effect from 02/04, that it would be exercised by the Minister of the Economy.

Cohesion Policy Funds and the European Maritime, Fisheries and Aquaculture Fund, in liaison with IGF on a technical and methodological level.

In short, IGF does not, directly, carry out audits on operations in this context, including, of course, PINs projects.

However, and because we assume responsibility for those audits, carrying out specific actions to supervise and control the quality of the activity of the Segregated Structures, we confirm that the sample for the 2023-2024 accounting year includes a PIN project.

The respective audit, which is being carried out by the Agency's Segregated Audit Structure, has not yet been finalised, so no conclusions can yet be drawn.

4) Could you please inform on the state of play of the rules introduced in November 2024 on the Court of Audit's prior inspection of contracts funded by the EU?

[Law n.º 30/2021, of 21st/05](#), approved special public procurement measures, amending the [Public Contracts Code](#)⁴. Specifically, pre-contractual procedures relating to the implementation of projects financed or co-financed by European funds with a value equal to or greater than that set out⁵ in Article 48 of [Law 98/97 of 26th August](#) were subject to prior inspection by the Court of Auditors (TdC), and those with a lower value must be submitted electronically for concurrent inspection within 10 days of their conclusion and accompanied by the respective administrative process⁶.

Article 18 of Law n.º 30/2021 created the Independent Commission for the Monitoring and Supervision of Special Public Procurement Measures ([CIMEC](#)), with the mission of monitoring and supervising the special procurement measures provided for in this law⁷.

[Law n.º. 43/2024 of 2nd December](#) amended Law n.º 30/2021, adding Article 17-A on the special prior inspection by the TdC of acts and contracts concerning the implementation of projects financed or co-financed by European funds.

This amendment prevails over the legal provisions of other legislation and applies to all acts and contracts intended for the implementation of this type of projects, including those pending before the TdC on the date the amendments come into force (16/12/2024), as well as to amendments that involve an increase in financial charges⁸.

Given the recent time frame in which it came into force, there are still no monitoring reports from the TdC on this legal change. In fact, the latest monitoring report on public procurement covered by the special measures of Law n.º 30/2021 ([3rd report](#)) "analysed the information on the MECP contracts that had been submitted by 30 June 2024 and verified several more substantive and detailed aspects of those communicated by 30 June 2023".

For the same reason, IGF has not, to date, intervened or interacted in this area. I would emphasise that, given this change, the risks are transferred to the implementation phase, which is, in general,

⁴ Approved in annex to Decree-Law n.º. 18/2008, of 29th/01.

⁵ 750.000 euros or 950.000 euros for acts and contracts that are or appear to be related to each other.

⁶ See Article 2 in conjunction with Article 17(1) and (2) of Law n.º 30/2021.

⁷ The composition and powers of the Commission are set out in [Declaration no. 3/2025/1 of 27/01](#).

⁸ See, respectively, Article 4 of Law n.º 43/2024 and Article 46(1)(d) of the LOPTC.

the one in which we intervene, and our audits usually cover the analysis of legality, compliance or good management over the last 2/3 years.

It should also be noted that the instructions establishing the rules applicable to the submission of special prior inspection processes by the TdC are set out in [Resolution n.º 4/2024-OG, of 16/12](#)⁹, and that the processes must be submitted via the eContas platform, available at <https://econtas.tcontas.pt>.

The indicators relating to public contracts are published on the “[Portal Base](#)”, including the indicators for the special procurement measures of Law n.º 30/2021. There are 17 projects on the portal, already for 2025, which will be already covered by this special prior inspection procedure by the TdC. Moreover, in the [Transparency Portal](#) also displays several indicators relating to the execution of projects financed or co-financed by european funds.

⁹ See *Instructions n.º. 1/2024, attached*.