

# Requirements for a single database of beneficiaries

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Study



Policy Department for Budgetary Affairs  
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## Study

### **Abstract**

At the request of the CONT Committee of the European Parliament, this study has been prepared as background information for work on the legislative Own Initiative Report on the digitalisation of European reporting, monitoring and audit.

Building on the findings of the study on 'The largest 50 beneficiaries in each EU Member State of CAP and Cohesion Funds', this study assesses the requirements for a single EU database of beneficiaries. Such a database would overcome the current fragmentation in the databases of beneficiaries of EU funds, ensure completeness and obtain the relevant indicators for all beneficiaries.

A single EU database of beneficiaries would serve for both audit and control, as well as transparency purposes. The core of the database would be the information from managing authorities which, through identifiers and matching indicators, would be linked to other databases to obtain all the required information. For transparency purposes, the reporting system would have to cover a subset of indicators, including registration number and type of beneficiary, in order to enable the identification of the ultimate beneficiaries.

This document was requested by the European Parliament's Committee on Budgetary Control. It designated Ms Monika Hohlmeier to follow the study.

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## LIST OF ABBREVIATIONS

<b>BORIS</b>	Beneficial Ownership Registers Interconnection System
<b>BRIS</b>	Business Registers Interconnection System
<b>CAP</b>	Common Agricultural Policy
<b>CPR</b>	Common Provisions Regulation
<b>DG</b>	Directorate-General
<b>EAFRD</b>	European Agricultural Fund for Rural Development
<b>EAGF</b>	European Agricultural Guarantee Fund
<b>ECA</b>	European Court of Auditors
<b>EDES</b>	Early Detection and Exclusion System
<b>EMFF</b>	European Maritime and Fisheries Fund
<b>EP</b>	European Parliament
<b>EPPO</b>	European Public Prosecutor's Office
<b>ERDF</b>	European Regional Development Fund
<b>ESF</b>	European Social Fund
<b>EU</b>	European Union
<b>GSAA</b>	Geospatial Aid Application
<b>IACS</b>	Integrated Administration and Control System
<b>LPIS</b>	Land Parcel Identification System
<b>MA</b>	Managing Authority
<b>NGO</b>	Non-Governmental Organisation
<b>NUTS</b>	Nomenclature of Territorial Units for Statistics
<b>OLAF</b>	European Anti-Fraud Office
<b>PEP</b>	Politically Exposed Person
<b>SME</b>	Small and Medium-Sized Enterprise
<b>UBO</b>	Ultimate Beneficial Owner
<b>VIES</b>	VAT Information Exchange System



## EXECUTIVE SUMMARY

- To protect the financial interests of the EU and detect fraud, corruption and conflicts of interest, it is important to know who benefits from EU funds.
- Information on EU beneficiaries is currently fragmented across many databases, which hampers efficiency in the use and efforts to ensure the completeness of the list of beneficiaries. The centralisation of this information in a single EU database of beneficiaries could overcome this fragmentation.
- The database would have to include the main information on the direct beneficiaries and allow connection with the other relevant databases containing information on the ultimate beneficiaries, financials, VAT, land, animals, politically exposed persons, public procurement, etc.
- In order to allow the proper linking of direct beneficiary data with other databases, it is essential that the reporting systems also include the registration numbers of legal entities (and natural persons).
- Similarly, the reporting systems should include an indication of the type of beneficiary, as some direct beneficiaries are also ultimate beneficiaries. This also applies to those ultimate beneficiaries whose information is unlikely to be available in the business registries (e.g. non-limited liabilities).
- The Cohesion Funds are currently presented around operations/projects rather than beneficiaries. The direct beneficiary names are often not equal to the official names, and the amounts of EU funds per beneficiary are not always specified. The single EU database would be centred around the beneficiaries, and could link to the other initiatives covering operations with potential implementing beneficiaries.
- The beneficiary tool would ideally be used for both audit and control, as well as transparency purposes. The reporting system for transparency should consist of a subset of indicators for audit and control. In addition to the conventionally reported indicators, it should include at least the registration number and type of beneficiary.
- The reporting system should further facilitate both individual searches through a web-based tool and systemic analysis through bulk downloads.
- From the public data that is currently available, it is often impossible to identify with certainty the beneficiaries of the funds.



# 1. INTRODUCTION

## 1.1 Background

The Committee on Budgetary Control (CONT Committee) of the European Parliament (EP) is mandated to control and monitor the correct and targeted use of the EU budget. The large majority of the EU budget is distributed via EU funds and instruments. In order to protect the financial interests of the EU and detect fraud, corruption and conflicts of interest, it is necessary to know who benefits from the EU funds, their (financial) interests and (family) ties.

Data on the beneficiaries of shared-management EU funds is currently fragmented in central, regional, national and inter-regional reporting systems. The managing authorities follow different procedures and formats to collect, report and disclose the data. Moreover, the information from managing authorities cannot easily be combined and connected to other data sources. For these reasons it is practically impossible to obtain a comprehensive overview of the direct, implementing and ultimate beneficiaries and the amounts of EU funds received.

The European Commission is developing various tools for the collation of beneficiary information, which are hampered in their usefulness by data quality problems and reliance on voluntary cooperation from managing authorities.

In our previous study for the EP on [‘The largest 50 beneficiaries in each EU Member State of CAP and cohesion funds’](#) we outlined the difficulties in identifying the ultimate beneficiaries based on publicly disclosed information on direct beneficiaries. More specifically, it demonstrated the challenges connected with obtaining beneficiary information from the reporting systems, as well as linking and identifying the ultimate beneficiaries.

## 1.2 Objectives

In order to overcome the current fragmentation in the reporting systems, the previous study recommended establishing a database and improving the possibility to link it with ownership data.

This study has the aim of presenting the requirements (indicators, sources, access requirements and formats) for a single database at EU level containing all beneficiary information. The database should serve for both the audit and control by EU institutions, as well as transparency with regard to the general public. The study serves as input for the EP’s legislative Own Initiative Report on the digitalisation of European reporting, monitoring and audit.

## 1.3 Reading guide

First, the different types of indicators are discussed in Chapter 2. Afterwards, the indicators that are currently collected under the Common Agricultural Policy (CAP) Regulation and the Common Provisions Regulation (CPR) are compared in Chapter 3. The additional indicators requested by the various stakeholders interested in CAP and Structural Fund beneficiary information are discussed in Chapter 4. The various sources that can be used to obtain the indicators are assessed in Chapter 5. The presentation of the indicators in a reporting system for transparency purposes is discussed in Chapter 6. Finally, Chapter 7 draws the main conclusions from the assessment and comes up with recommendations to facilitate the creation of a single EU database of beneficiary information.



## 2. TYPES OF INDICATORS

The indicators required are based on a long list of indicators defined in the current legislation (CAP Regulation<sup>1</sup> and CPR<sup>2</sup>) and requests made by the main (potential) users of the beneficiary information discussed in Chapters 3 and 4. Looking at the money flows, interests and activities for which EU funds are provided (see Figure 2.1), five broad categories of indicators can be distinguished:

**Public funds indicators** cover information on the public funds received. This could be information on the amount and type of public funds received. In this paper, the focus is on public EU funds in shared management<sup>3</sup>, including CAP and Structural Funds.

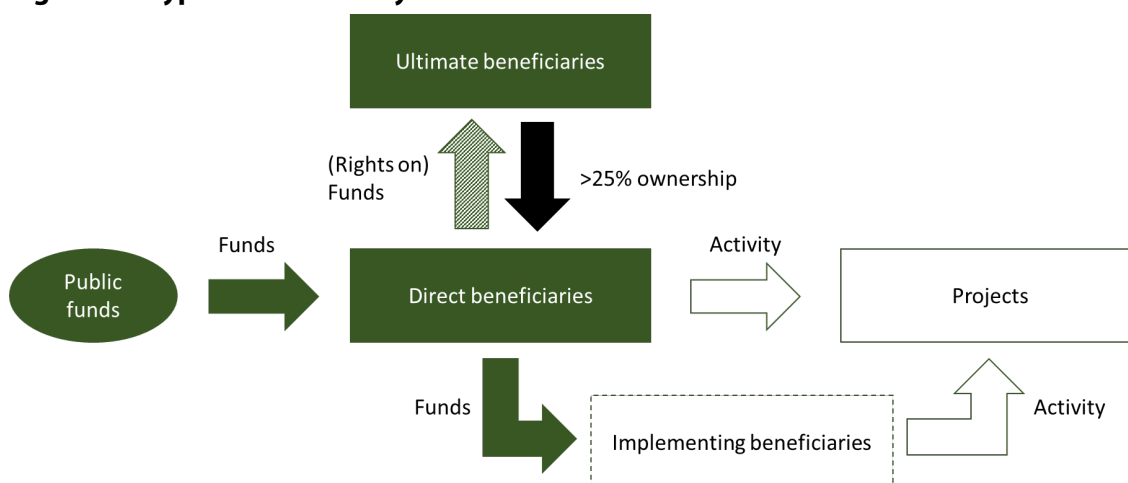
**Direct beneficiary indicators** cover information on those parties that receive public funds from the payment agency (De Groen et al., 2021).

**Ultimate beneficiary indicators** cover information on the legal or natural person(s) directly or indirectly controlling more than 25% of the direct beneficiary, and which are not controlled by 25% or more by any other legal or natural person(s) (De Groen et al., 2021).

**Implementing beneficiary indicators** cover information on those natural persons (excl. employees) or legal persons receiving CAP or Cohesion Funds indirectly (i.e. receiving EU funds received by direct beneficiaries) to implement the project or programme for which the EU funds were provided (De Groen et al., 2021).

**Project indicators** cover information on the activities for which the beneficiaries receive the EU funds, either on a standalone basis or together with other beneficiaries.

**Figure 2.1 Types of beneficiary information**



Source: Authors, based on De Groen et al. (2021).

Although this study covers all types of beneficiary information, the main focus is on the identification of ultimate beneficiaries.

<sup>1</sup> Regulation (EU) No 1306/2013.

<sup>2</sup> Regulation (EU) No 2021/1060.

<sup>3</sup> The European Commission entrusts the management of the funds to the Member States.



### 3. LEGISLATION

The collection of a large number of indicators is required by legislation. These indicators are mostly conducted by the managing authorities, and mainly cover data on direct beneficiaries, implementing beneficiaries, projects and funds.

The various stakeholders (European Commission, European Court of Auditors, European Anti-Fraud Office, etc.) enrich the datasets with other public and private data sources to obtain most of the indicators they need to reach their organisational objectives.

#### 3.1 Differences between the CAP Regulation and CPR

There are various issues with the indicators specified in both the CAP Regulation and CPR, which form barriers to the creation of a single EU database of beneficiaries (see also Table 3.1 for a comparison of transparency requirements). The main issues in this respect are differing definitions, varying interpretations of definitions and different indicators used for the same purpose.

**Table 3.1 Comparison between transparency requirements in the CAP Regulation and CPR**

Funds	CAP Regulation	Structural Funds (CPR)
Legal base	Articles 111-112 CAP Regulation	Article 49 CPR
Format	Single website per Member State	List of <u>operations</u> on website <u>by managing authority</u>
Duration (reporting)	Two years	Update list at least every four months
<b>Indicators</b>		
Natural person	First and surname	First and surname (for two years*)
Legal person	<u>Full legal name as registered or officially recognised</u>	Name
Location	Municipality and postal code of the location where the <u>beneficiary is resident or registered</u>	<i>If mobile or covering several locations</i> , registration location for legal entity or NUTS 2 (province) level for natural person
EU funds	Amount of <u>payment</u> by measure	Total cost, fund concerned, co-financing rate
Project/operation	Nature and description of the measures financed	Unique code, fishing fleet register identification number, name, purpose, expected/actual achievements, start date, expected/actual completion date, location of the operation/country concerned, type of intervention
Anonymised	<u>Up to EUR 1 250</u>	<i>Not applicable</i>

Note: The underlined text indicates the main differences between the CAP Regulation and CPR. \* After two years, this information is removed from the managing authority's website.

Source: authors.

When it comes to the personal data of beneficiaries, the CAP Regulation requires less, but is more specific than the CPR. The CAP Regulation requires the inclusion of the beneficiary's full name as it appears in the official registers, which aims to ensure that the entity can be easily identified, whereas the CPR just requires

a name without further specification. In addition to the first and last name of the beneficiary, the CPR requires their date of birth and contact information. Moreover, it requires information on whether the beneficiary is a public or private, legal or natural entity; whether the beneficiary is granting or receiving funds; if the beneficiary is also the one implementing the operations; and on the managing authority (if the managing authority is the one implementing the operations).

Rather than personal data, the CAP Regulation requires more information concerning commercial and other documents required for audit and control, such as aid applications and payment claims. The CAP Regulation requires commercial documents about undertakings and third parties in order to check the correct execution of EU funding. It also requires documents for both on-the-spot and administrative checks for audit and control. On the other hand, the CPR identifies companies by their VAT registration or tax identification number. While this is less information, it serves the same purpose.

The purpose of the funds needs to be reflected in the reported indicators. The CAP funds concern agricultural initiatives, which is reflected in extra indicators to verify whether the indicated activity is actually conducted on the indicated land. Moreover, there are indicators to allow the verification of whether the land parcels are being controlled by the direct beneficiaries. To check this, the CAP Regulation also includes indicators for agricultural activity, agricultural parcels and satellite images received from the European Commission. In contrast, the CPR requires ownership/lease documents to check that the beneficiary has in fact the right to the project/activity for which the funds were requested. It could be useful for the CAP to include this as well in a future regulation.

Location has a different meaning for CAP and Cohesion Funds. In the CAP Regulation, the municipality and postal code where the beneficiary is resident or registered need to be reported, while in the CPR the location indicator or geolocation for both the projects and the beneficiaries are required.

Turning to the EU funds concerned, in the CAP Regulation the payment amount and the fund the money comes from need to be indicated, whereas the CPR is more focused on the project level and thus requires the total cost of the project, the fund, the co-financing rate and the total amount of support. This means that the amount for each individual direct beneficiary does not always need to be provided. Moreover, the total amount of support can reflect the committed support, which can be more than the amount that was or will be paid.

Following from the fact that the CPR is set up by operations as well as beneficiaries, and the CAP solely by beneficiaries, the CPR requires a lot of specific indicators about operations. Some of the main indicators for operations are the policy objective for the operation/project, its name, the start and end date, and the type/code of intervention. The CAP Regulation is much less specific on the projects being funded, only requiring the nature and description of the measures financed. As mentioned above, the location is also required for projects under the CPR and for beneficiaries under the CAP Regulation, but both using different indicators.

In order to properly identify the beneficiary or operation concerned, the CPR mentions the use of unique beneficiary and operation identifier codes. This is very useful for processing data, since often certain beneficiaries can be both direct and implementing or ultimate beneficiaries. There is no mention of unique identifiers in the CAP Regulation.

*The detailed indicators required to be collected under the legislation, as well as those requested by various stakeholders, are listed in Table A.1.*

## 4. MAIN STAKEHOLDER DEMANDS

The main users of beneficiary information include the European Commission<sup>4</sup>, European Court of Auditors (ECA), European Anti-Fraud Office (OLAF), European Public Prosecutor's Office (EPPO), European Parliament (EP), managing authorities, non-governmental organisations (NGOs) and media informing the general public.

The indicators requested in the assessment consider what they currently need to execute their institutional role, especially in relation to the single database of beneficiaries. This means that different institutions may have different needs/requirements according to their tasks.

While information for transparency purposes and indicators in the legislation can be derived from public databases and other literature, information on the indicators used by the agencies responsible for audit and control is more difficult to obtain, as the authorities are very cautious when explaining the limitations of their systems. This to avoid beneficiaries knowing the procedures followed by the Commission, ECA, OLAF, EPPO and the management authorities, and following this to their advantage.

### 4.1 European Commission

The European Commission is responsible for the execution, coordination and supervision of the budgets for CAP and Cohesion Policy. The Commission strongly advocates the use of the database and data mining tool Arachne (see Box 1) by Member States (i.e. the managing authorities), as it would make auditing the funds and beneficiaries more efficient and transparent. According to the Commission, the Arachne database provides the necessary indicators, though the coverage is deemed insufficient. The indicators are incomplete and only cover 21 out of 27 Member States. Furthermore, the Commission would like to enhance accessibility for EU bodies (Commission Directorates-General (DGs), the ECA and OLAF).

For direct beneficiaries, the Commission would like to see a single beneficiary identifier, as well as the personal data used by other stakeholders. Moreover, it requires commercial documents in the case of CAP funding, both of undertakings and of the third parties involved. Arachne includes indicators such as turnover, number of employees (to determine whether a company is an SME) and other financial information (VAT registration number / tax identification number). The same goes for implementing beneficiaries.

Turning to project indicators, the Commission checks the unique operation code, as well as the name of the operation concerned. Public fund indicators include procurement data such as the name of the contractor, the amounts of the funds concerned, and the funds from which the payment is received.

### 4.2 European Court of Auditors (ECA)

The ECA investigates mostly whether beneficiaries are eligible to receive funds, and whether those funds are spent in accordance with the regulations.

For Cohesion Funds, the data used stems from information packages submitted by the Member States to the Commission. A number of transactions certified in these packages are then selected for review by the ECA. Similarly for the CAP, a pool of transactions is sampled to be representative of the overall population. For direct payments, the ECA also re-checks transactions previously checked by the Integrated Administration and Control System (IACS), which is used by some Member States (see Section 3.4).

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<sup>4</sup> Directorate-General for Regional and Urban Policy (DG REGIO), Directorate-General for Employment, Social Affairs and Inclusion (DG EMPL), Directorate-General for Budget (DG BUDG), etc.

The selected transactions are then investigated in detail by the ECA in terms of their eligibility for funding (both on a project and expenditure level) and the existence of an audit trail and supporting documentation. This process includes obtaining audit evidence on single transactions and associated beneficiaries, using data specifically relevant to each case. On-the-spot checks are also performed.

Indicators used by the ECA are mostly personal data: first name, surname, date of birth and address of the beneficiary concerned. This personal data allows the ECA to verify the beneficiary in combination with the activity for which the funds were requested. For this, it uses indicators such as agricultural activity and holdings of the beneficiary, and documents for on-the-spot checks. Moreover, the ECA uses satellite images to check eligibility remotely and in real time<sup>5</sup>. It also checks official payment claims and aid applications to see if the project is actually the one for which the funds have been requested.

Like the European Commission, the ECA has indicated that it has access to all the necessary data on the beneficiaries. However, it sees room for making collection and access more efficient. The ECA strongly recommends the use of Arachne by all managing authorities in order to prevent fraud<sup>6</sup>.

### **4.3 European Anti-Fraud Office (OLAF)**

OLAF mostly conducts investigations to detect fraud. Fraud can include conflicts of interest between direct and ultimate beneficiaries and implementing beneficiaries, or even between the authorities granting the funds and the beneficiaries. OLAF provides recommendations to the various DGs within the Commission responsible for shared management services, as well as to the national competent authorities<sup>7</sup>. These recommendations are not binding on the national authorities; it is up to the Commission to follow up on these.

OLAF does not indicate in public the detailed indicators that it uses or would like to have. However, from its case reports it becomes obvious that it uses fraud detection methods, and that it calculates its fraud measurements using indicators on beneficiaries and programmes receiving funds. The list obtained from the case reports is unlikely to be exhaustive.

Indicators used by OLAF also include personal data on the direct beneficiaries: first name, last name, date of birth and regional location. In the case of CAP funding, OLAF also checks the agricultural activity of the direct beneficiary. For implementing beneficiaries, it uses the same personal data but also the sector concerned, contact details and company profile for Cohesion Policy funding. For ultimate beneficiaries and natural persons receiving funding, it checks for proof of ownership or lease documents on the parcels used for the project concerned. On a project, the name of the operation, its start date and end date are sufficient for OLAF. When it comes to public fund indicators, it also looks at the payment claims and aid applications being used.

OLAF has expressed that it would like the data to cover a longer period, and also that it would like the sub-contractors to be indicated. Further, it would like to see the status of the project, deliverables, review reports, audit reports, cost statement and payment details (invoices).

### **4.4 European Public Prosecutor's Office (EPPO)**

EPPO can act upon irregularities concerning EU funds in 22 Member States. Additionally, it has an investigative function for which it needs personal data on beneficiaries. The personal data that EPPO can

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<sup>5</sup> Special Report 04/2020: Using new imaging technologies to monitor the Common Agricultural Policy: steady progress overall, but slower for climate and environment monitoring.

<sup>6</sup> Special Report 01/2019: Fighting fraud in EU spending: action needed.

<sup>7</sup> OLAF (2020), [“The OLAF report 2020: Twenty-first report of the European Anti-Fraud Office”](#).

obtain is any information related to identified or identifiable natural persons. This can include any indicators, but most likely at least those such as first name, surname, identification number and location.

As EPPO has only been operational since June 2021, there is little information about the information it needs for cases related to beneficiaries of CAP and Structural Funds. However, considering the similarities between the investigation activities of EPPO and OLAF, we can assume that the indicators requested by EPPO are the same as those used by OLAF.

## 4.5 European Parliament (EP)

Taking into account previously adopted amendments and positions, the EP would like the current data collected to be extended to information on the ultimate beneficiaries of EU funds. Moreover, it would like the Commission to establish a real-time information and monitoring system in which all Member States are obliged to participate.

This monitoring system could be an extension of the existing Arachne system, in which most Member States already currently participate voluntarily. This would make the investigative processes of EU bodies (Commission, OLAF, EPPO and ECA) more efficient.

In the collection and use of data, the EP generally aims for maximum transparency and accessibility, while respecting personal data protection rules and considering the administrative burden. For instance, it promotes the use of a single database with harmonised and searchable information.

## 4.6 Managing authorities

Under both the CAP Regulation and the CPR, the managing authorities are the main bodies responsible for collecting and publishing information on beneficiaries and programmes. In most cases, they follow the respective regulations in publishing information, but are allowed to collect and publish more indicators on the reporting systems, while respecting data protection rules. Some reporting systems contain national identification numbers, indications about the type of beneficiary (natural person) and additional location information (De Groen et al., 2021). Based on the publicly available information of a sample of managing authorities, no additional requested indicators were identified.

## 4.7 Non-governmental organisations (NGOs)

Although there are many different NGOs with different priorities, those concerned with the use of EU funds in general want greater transparency and better accessibility with regard to the beneficiaries. For example, Transparency International and Adessium would like to see better data quality; greater uniformity in data notation, format and language; the inclusion of CCI codes; and a breakdown of funding into all contributing parties, and others.<sup>8</sup>

## 4.8 Media

EU media are very diverse in their focus, which is also reflected in their different demands in relation to public transparency on the destination of EU funds. Based on various reports, the media seem particularly interested in both the (ultimate) beneficiaries and the activities funded by the EU funds.

For example, there have recently been a large number of media reports about the EU funds received by the companies owned by Czech Prime Minister Andrej Babiš. He controls a company that benefited both directly and indirectly from CAP and Structural Funds, raising concerns about potential a conflict of interest<sup>9</sup>. These

<sup>8</sup> <https://transparency.eu/data-quality/>

<sup>9</sup> E.g. Politico (2020), "[EU threatens to block some Czech payments over conflict-of-interest spat](#)".

types of reports require information on the names of direct beneficiaries, the amount of funds received, ownership, management and connections with family and friends.

Reports in 2020 on public procurement fraud in Hungary are another example. According to these reports, funds were requested for no need or a limited need (e.g. inflated costs, collusion between bidding parties and rigged tender competitions)<sup>10</sup>. Focusing on the beneficiary and project indicators, this type of reporting primarily requires information on money flows and profit margins.

For the media it is also important that the information is easily accessible and searchable.

## 4.9 Summary

The main stakeholder demands are summarised in Table 4.1 below.

**Table 4.1 Overview of main stakeholder demands**

Stakeholder	Main (additional) demands
European Commission	Would like all Member States to use Arachne for audit and control purposes. Would also like to have unique identifiers of all beneficiaries.
ECA	Has access to all the indicators it needs. Nevertheless, would like all Member States to use Arachne to enhance efficiency of information gathering.
OLAF	Would like data to be available for a longer period of time to retroactively monitor beneficiaries. Also wants more data on implementing beneficiaries to monitor public procurement fraud. Would like to have unique identifiers on all beneficiaries. Would further like to have its access to Arachne improved, in order to reduce reliance on fragmented public reporting systems.
EPPO	EPPO's requirements are likely to be broadly similar to those of OLAF.
EP	Would like to have more data on the ultimate beneficiaries of EU funds. Would also like all Member States to use a single real-time database managed by the Commission, which could be an extension of Arachne. Publicly disclosed information should be more easily accessible.
Managing authorities	Generally follow the legal requirements and do not ask for additional information.
NGOs	Demand greater transparency in general and better accessibility to beneficiary information. Would like unique identifiers and more details on funds received.
Media	Need in particular more information on ultimate beneficiaries, management, friendly connections and money flows.

Source: Authors, based on publicly available information.

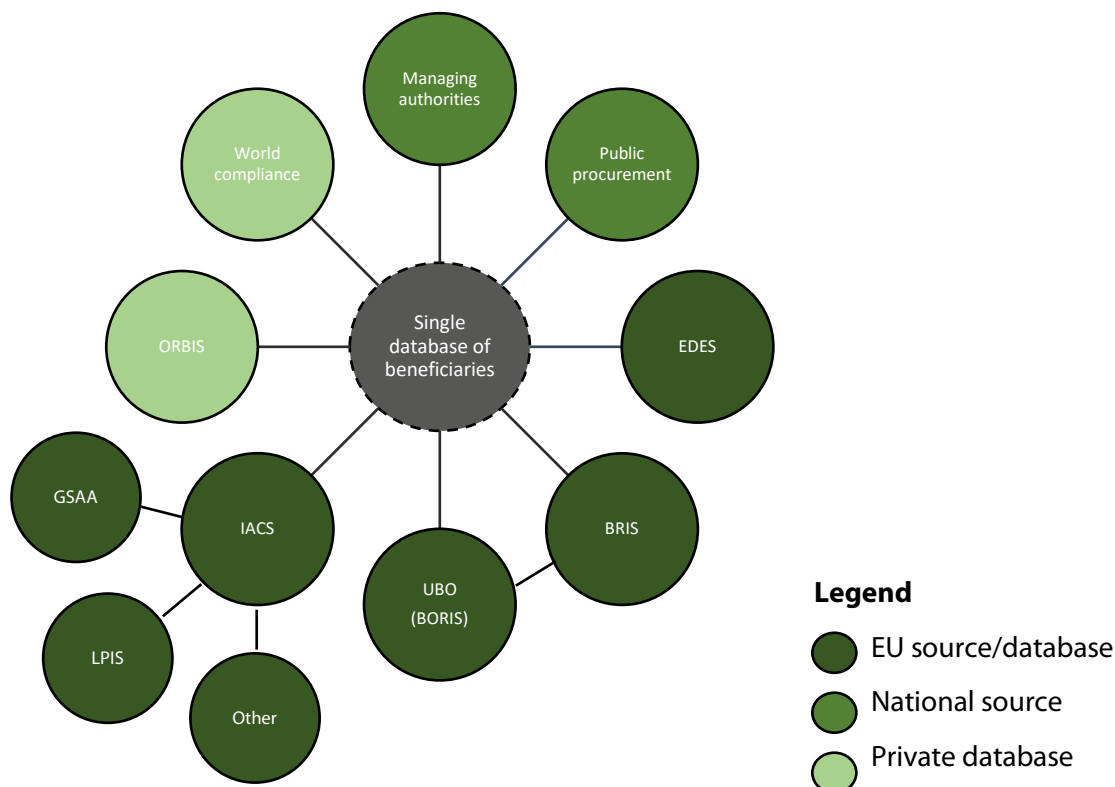
*The detailed sources of the various indicators required are listed in Table A.1.*

<sup>10</sup> E.g. Reporting Democracy (2020), "[How EU fraud schemes work in Orban's Hungary](#)".

## 5. DATA SOURCES

The indicators for a single EU database of beneficiaries would have to be obtained from various sources, including the managing authority and public and private sources. This section discusses and assesses the main data sources. For some public and private databases there are several additional (national) databases or equivalents available (e.g. databases containing corporate information). In those cases we assess the public or private databases that are most likely to be used.

**Figure 5.1 Overview of data sources**



Source: Authors.

*The sources of the required and demanded indicators under the legislation, as well as those requested by the stakeholders are listed in Table A.2.*

### 5.1 Managing authorities

Managing authorities are responsible for collecting and storing data on the applications for project funding that they receive. Most of the contractual information that applicants have to submit for this process is not publicly available and only accessible for auditing and investigative purposes by the national and/or EU authorities.

Information from the managing authorities can be linked to the Arachne tool on a voluntary basis (see Box 1 below). Arachne is also used to enrich the information with risk indicators and provide data mining options.

Managing authorities also publish some data on approved beneficiaries, although the detail, accuracy and means of accessing this information vary vastly by managing authority. Based on the assessment of the information in these public reporting systems in De Groen et al. (2021), there are important limitations to identifying the ultimate beneficiaries:

- Information on CAP and Cohesion Fund beneficiaries is fragmented across almost 300 reporting systems, which in some cases overlap. The collection of this information in a private database is currently already possible, but is very time consuming and has a large risk of duplicating and/or missing some of the beneficiaries.
- Information on Cohesion Funds is in nearly all cases provided in Excel, but the indicator names and columns vary between reporting systems, requiring additional time for harmonisation. CAP beneficiary information is more difficult to obtain, as most of the CAP reporting systems do not provide the possibility to download all of the information at once in a machine-readable format. Most problematic are those reporting systems that limit the search results, use captchas and/or have very long loading times.
- The ultimate beneficiary can be determined based on a combination of the type of direct beneficiary (public administration, public sector, limited liability company, other legal persons, natural person) with other business registers for the ownership information of legal entities. However, the type of beneficiary is provided only in exceptional cases, and the matching is further complicated by differences in the presentation of names and locations in the reporting systems and names and locations in the business registers (language, abbreviations, punctuation, special characters, typos, trading names).
- In a significant number of reporting systems, information on the amount of funds received under the Cohesion Funds is only provided by operation, rather than by beneficiary. Moreover, it is not always clearly specified which amount is provided (e.g. committed amount, paid amount, requested amount).

### Box 1. Arachne

The European Commission (DG AGRI, DG EMPL and DG REGIO) began developing the Arachne risk-scoring tool in 2009. Arachne has assisted Member States since 2015 in preventing and detecting errors, corruption, irregularities and fraud. At present, 21 out of 27 Member States are connected to Arachne.

Arachne covers more than 100 indicators related to: procurement, contract management, eligibility, performance, concentration, other and reputational and fraud alerts. The indicators are obtained from the managing authorities, internal databases and external databases such as LexisNexis WorldCompliance and Orbis.

Arachne can be used for both single case assessment and data mining. Use of the Arachne tool is voluntary for managing authorities. It is offered free of charge.

Source: [European Commission](#).

## 5.2 Early Detection and Exclusion System (EDES)

The EDES database is a centralised system containing information on legal entities that are either financially punished or excluded from participating in competitions for EU public procurement, EU grants and similar procedures<sup>11</sup>.

<sup>11</sup> Regulation (EU) No 2018/1046.

Certain sanctioned entities are listed in the public section of the EDES database. Only those entities that were sanctioned for specific criteria<sup>12</sup> can be published, and even then the decision to publish is taken with regard to the proportionality principle. The publicly available information consists of their name and address (including country of residence), the relevant sanction, and the grounds and period of sanctioning with additional comments.

The full list of sanctioned entities and entities flagged for early detection is only available to authorised users, which have to be involved in the implementation process for EU funds.

### 5.3 Business Registers Interconnection System (BRIS)

BRIS is a system interlinking the national registries of all EU Member States, making the information stored therein available to the public in one portal. BRIS mostly covers limited liability companies and uses either a name or a national registry ID in order to identify entities. Data is stored and accessible for up to 10 years.

Member States are obliged to make the same documentation and information available as they do for their national registries (ownership information, annual accounts, etc.), with the option to charge a fee for document retrieval. Only single search requests are possible. Moreover, Member States are free to charge a fee for providing information, except for the name and legal form of a company, its registration office and state, as well as its registration number, which should be offered free of charge.

Searches on BRIS are conducted using the company name and/or national registration number in combination with the country. In addition, a unique EU Identification number is provided. BRIS allows the unique identification of limited liability company beneficiaries only.

### 5.4 Ultimate beneficial owner (UBO)

Member States are required to establish UBO registries under the fourth<sup>13</sup> and fifth<sup>14</sup> Anti-Money Laundering Directives. They contain UBO information, which can contribute to identifying some of the ultimate beneficiaries.

These owners are, by definition, always natural persons. They exert direct or indirect control over an entity via a shareholding or senior management position. UBO registries cover at the very least first and last name, birth month and birth year, as well as the country of residence of the beneficial owner of a corporate or other legal entity. Public access is only granted with regard to the aforementioned indicators; additional indicators are only accessible for auditing or investigative purposes. These additional indicators include at least the full contact details and date of birth of the beneficial owner. Member States may charge a fee for this information or require registration via citizens' portals.

The data is required to be stored in a central registry, thus it may often be linked to the national commercial registries interlinked in BRIS. In these cases, the search for a beneficial owner of a company requires the same inputs as for the company itself (name or national registry ID).

UBO registries are likely to provide more accurate information than the managing authorities if they have to collect this information, considering the procedures necessary to ensure its accuracy. However, UBO registries only cover current information and no historical information. Therefore, it would be advisable for the managing authorities to validate the UBO information at the moment of application.

<sup>12</sup> Laid out in Article 136(1) (c) to (h) of the Financial Regulation.

<sup>13</sup> Directive (EU) No 2015/849.

<sup>14</sup> Directive (EU) No 2018/843.

At the beginning of 2021, UBO registries were not yet in place or easily accessible in all of the EU Member States ([Transparency International](#), 2021). Once established, they should all be publicly available, possibly against a charge.

A central interconnected UBO register (Beneficial Ownership Registers Interconnection System – BORIS), akin to BRIS, is currently being implemented and established at EU level<sup>15</sup>.

## **5.5 Integrated Administration and Control System (IACS)**

IACS is an interconnected system of databases covering notably the Land Parcel Identification System (LPIS) and the Geospatial Aid Application (GSAA), along with other databases such as animal registry databases, farm registers and land tenures. This system is used to automatically check aid applications for CAP funding, using data from previous years and new updated data.

IACS contains ownership data of agricultural parcels, as well as the geographical location of parcels, reinforced by satellite images. Managing authorities can use LPIS information to check funding and aid claims on a specific parcel and prevent double claims of the same parcel. Similarly, animal registry information allows the validity of an aid application tied to certain animal farming to be crosschecked.

Access to these systems is exclusively reserved for Member States' auditing and control bodies.

## **5.6 VAT Information Exchange System (VIES)**

VIES is a publicly available online system allowing the validation of VAT numbers of operators registered in the EU to be verified via a single request. It provides information on beneficiaries such as name, address, VAT number, number of employees and turnover.

The VIES database is used to verify and, where necessary, complement the VAT numbers provided by the managing authority.

## **5.7 Orbis**

Bureau van Dijk's Orbis is a private (paid) database containing company and financial data covering more than 400 million entities. Data is stored for up to 10 years.

Entities can be retrieved using approximate name search, VAT number or national register ID numbers, as well as by applying a host of filters, such as size or location. Searches can be conducted either one request at a time or through a bulk request.

Orbis can be used to obtain historical financial data, such as turnover, assets or number of employees. It may include additional details about a matched beneficiary, such as registered municipality, postal code and country of residence. Information about ownership can also be retrieved.

This data source is currently used by the Arachne tool.

## **5.8 WorldCompliance**

LexisNexis WorldCompliance is a (paid) database covering risk-related indicators for entities. The constituent databases making up WorldCompliance include sanction lists, government-owned entity lists, profiles of politically exposed persons (PEPs) and adverse media lists. WorldCompliance furthermore contains more than 60 risk categories based on these databases. Entities can be searched for using text inputs, thus facilitating approximate matches by allowing for transliteration and spelling mistakes. A host of personal information on the entities may be accessed, such as date of birth, addresses and photographs, although no

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<sup>15</sup> Implementing Regulation (EU) No 2021/369.

disclosure is made as to how complete this information is for every entity. WorldCompliance can be used to assess the risk of a potential beneficial owner, or any other senior official involved in either the direct or implementing beneficiary. Information about said natural person can give an indication of potential conflicts of interest or past crimes committed. This allows a better assessment of the beneficiaries involved and whether there is potential for fraud.

This data source is currently used by the Arachne tool.

## 5.9 Public procurement databases

Public procurement databases store information on successful bidders. The required information and necessary proof vary significantly across Member States. According to e-CERTIS<sup>16</sup> there are 58 different certificates and other types of evidence that can be required in cross-border public procurement. The evidence includes financial statements, conflict of interest declarations, proof of insurance, etc.

The format and access options differ across Member States. Open data portals such as Opentender<sup>17</sup>, which is part of the EU-funded DIGIWHIST project, are seeking to remedy the variance in access options and aggregation of data by harmonising publicly available public procurement data across 35 jurisdictions and easing its extraction. The information provided on the bidder varies by jurisdiction, but includes their name and sometimes their location and bidding amounts.

## 5.10 Summary

The descriptions of the main sources are summarised in Table 5.1 below.

**Table 5.1 Overview of main sources**

Sources	Information provided	Weakness(es)
Managing authorities	Extensive information on direct beneficiaries and operations	Publicly disclosed information is often fragmented, differs in format across countries, does not allow all beneficiaries to be identified with certainty, and is not always accurate and consistent with registries and legal requirements
EDES	Information on entities that are flagged or excluded from EU funding-related competitions	Only a small subset of sanctioned entities published online, depending on the severity and nature of transgression
BRIS	Address and financial Information on corporate entities based on national registers	Not easy to access in most Member States (administrative charges and conditions for opening an account); potential of matching with wrong entities if only entity names are used in searches and not unique IDs
UBO registries	Information on natural persons who are ultimate owners of an entity	Not easy to access in most Member States (administrative charges and conditions for opening an account) and not yet available in some; potential of matching with wrong entities if only entity names are used in searches and not

<sup>16</sup> <https://ec.europa.eu/tools/ecertis/#/homePage>

<sup>17</sup> <https://opentender.eu>

Sources	Information provided	Weakness(es)
		unique IDs; does not provide historic ownership information
IACS	Interconnected system of several databases (geographical, satellite, animal ownership, parcels, etc.) allowing the beneficiaries' funding claim to be validated	No access to the public, only for auditing and control purposes
VIES	Interconnected database at EU level providing information about beneficiaries with VAT numbers	In the publicly available version of the VIES portal, only VAT numbers can be input as search criteria, not names of entities to retrieve possible VAT numbers
Orbis	Commercial database containing historical information on corporate entities (up to 10 years), financial data, ownership structures and beneficial ownership information	No access to the public without subscription; potential of finding wrong beneficiary if only entity name is used for search; ownership information only represents current state; coverage of some indicators is limited
WorldCompliance	Commercial database containing risk-relevant information on entities such as negative reporting and links to politically exposed persons lists	No access to the public without subscription; only name search possible and therefore potential of finding the wrong beneficiary due to mismatches; information on entities often not fully available
Public procurement database	Contains information collected during public procurement bids and procedures, with the nature of information varying across Member States and type of procurement	Can be difficult to access publicly; less information publicly available than for audit purposes; information available varies across Member States and is therefore difficult to harmonise

Source: Authors.

*The detailed sources of the various indicators required are listed in Table A.2.*

## 6. REQUIREMENTS FOR REPORTING SYSTEM

This section discusses the presentation of the information in a single database of beneficiaries.

### 6.1 Indicators

According to current legislative requirements, the reporting systems need to include several indicators relevant to the identification of the amounts received by ultimate beneficiaries: the names of the beneficiaries, measures and amount of EU funds. This allows the owners of many direct beneficiaries to be identified with reasonable certainty when the ownership information is obtained from the business registers.

To allow the ultimate beneficiaries to be identified more accurately, the type of beneficiary and the official registration number of the legal entities are required. This would allow the ultimate beneficiaries to be identified using the registration number in the UBO register. Unlike the names of beneficiaries, the registration number is unique.

To identify the ultimate beneficiaries of all direct beneficiaries, the names of the sole proprietorships and partners in non-limited partnerships would have to be disclosed. The names of the natural persons are often included in the name of the company and in some instances also in the business registers, but not in all countries. Therefore, the inclusion of natural persons behind proprietorships and partners in non-limited partnerships would have to be disclosed by the reporting system.

Finally, the reporting system should indicate the country of registration and the country in which the EU funds are received. This is to allow more information to be found on the beneficiaries in (national) registries and enable the calculation of the spending of EU funds per country.

The final list of indicators includes:

Indicator	Definition
Unique identification number	String of numbers that uniquely identifies an entity or natural person across all Member States and can be matched to the relevant national or interconnected EU registries
Name	Name of the direct beneficiary as registered in the national registry
Municipality	Municipality in which the direct beneficiary is officially registered in the national registry
Country of residence	Country in which the direct beneficiary is officially registered in the national registry
Type of beneficiary	Nature of the direct beneficiary, allowing the ultimate beneficiary (public, public sector, limited liability company, other legal person, natural person, family, sole proprietorship, non-limited partnership) to be identified
Name of ultimate beneficiary (specific types of beneficiaries)	Name of the ultimate beneficiary/ies as registered in the national registry. Only applicable to those types of direct beneficiaries that cannot easily be identified using public registers (family members, sole proprietorships, non-limited partnerships)
National registration number of ultimate beneficiary (specific types of beneficiaries)	String of numbers that uniquely identifies the ultimate beneficiary in a given country. Only applicable to those types of direct beneficiaries that cannot easily be identified using public registers (family members, sole proprietorships, non-limited partnerships)

Indicator	Definition
Fund	Relevant Cohesion or CAP Fund(s) from which the EU contribution is paid to the direct beneficiary
Type of measure	Name of codified measure for which EU funding is granted for a project
Country of funds	Country in which the managing authority dispersing the funds is located, multiple countries in the case of an interregional programme
Amount of EU funds	Monetary contribution by the EU, according to the relevant EU funding share
Total funds (Cohesion Funds)	Monetary contribution by the EU plus co-financing.
Project number (Cohesion Funds)	Unique identifying number assigned to a funded project
Project name (Cohesion Funds)	Unique name assigned to a funded project

## 6.2 Format

The consolidation of all EU fund beneficiaries in a single database would create a very large dataset with millions of entries. The CAP has about six million direct beneficiaries per annum, and the Cohesion Funds were committed to about 600 000 direct beneficiaries between 2014 and 2020.

The reporting system would ideally be offered in a format that allows the data to be searched for easily as well as downloaded in bulk. This means that the data would have to be offered both as a web tool and in a downloadable format (e.g. compressed folder with CSV files with beneficiaries by fund and, when necessary, fund country).

This implies an important change to the conventional presentation of the Cohesion Funds. These are currently presented by operation (i.e. project), which can involve multiple direct and implementing beneficiaries. For the information on the operation, the database could link to existing publication initiatives such as Kohesio<sup>18</sup> of the European Commission.

Ideally, the legal entities obtaining EU funds would be linked to BRIS in their presentation on the reporting system's website, in order to allow users to obtain the UBO and financial information directly. Depending on the country, this information needs to be made available for free or against a charge proportional to the administrative costs.

In line with CAP requirements, it would be recommended to offer the website, database structure (indicator names, search and sort possibilities) and download tool at least in English and the widely spoken languages in the European Union (French, German, Italian and Spanish).

## 6.3 Search and sort possibilities

Considering the large number of beneficiaries, it is essential for the usability of the reporting system that search and sort possibilities are offered on the website.

The search possibility on the web tool of the reporting system could contain a simple search based on the name and/or registration number in combination with the Member State(s), which is currently also provided

<sup>18</sup> See <https://kohesio.eu/>

in BRIS for all registered entities in the EU. Ideally, smart search solutions (e.g. fuzzy spelling search, autocomplete, suggestions, etc.) would be used to improve the likelihood of users finding what they are looking for.

In addition, the web tool would ideally offer an advanced search possibility allowing all the indicators to be searched for either individually or in combination. This would include the possibility to search for information by beneficiary name, municipality and amount, which are currently common in CAP reporting systems (De Groen et al., 2021).

As is common for all CAP reporting systems, the web-based tool should allow the information on all beneficiaries to be sorted and the search results to be displayed and exported. The main sorting possibility is the amount of EU funds received, but also sorting by registration number, country, municipality and type of beneficiary can help find the relevant information.



## 7. CONCLUSIONS AND POLICY RECOMMENDATIONS

For the protection of the EU's financial interests it is important to know who benefits from EU funds. However, for many CAP or Structural Policy Funds, it is currently not possible to identify all the direct and ultimate beneficiaries with certainty based on the information that is publicly available. Moreover, the beneficiary information is highly fragmented across reporting systems.

The creation of a single EU database containing information on all beneficiaries of EU funds could overcome this current fragmentation. Besides ensuring that all direct beneficiaries are included, the consolidation could also contribute to the harmonisation of data, improvement of the link between reporting systems and the business registers with information on ultimate beneficiaries, and overcome the challenges of reporting by operations.

This requires the inclusion of additional indicators in the reporting systems. The inclusion of the identification number from the business registries in the reporting systems would help to overcome the problems associated with identifying legal entities based on their name in the business registries. Moreover, the type of beneficiary would have to be included. The business registries primarily include information on legal entities, whereas there are many other types of beneficiaries. Some of these beneficiaries are, by definition, also the ultimate beneficiaries, whereas others would have to provide the names of the ultimate beneficiaries to the managing authorities.

The operation of Cohesion Funds often concerns multiple beneficiaries. However, the reporting on the Cohesion Funds is centred on the operations. For example, the amounts of EU funds involved are often only provided for the operations, and the names of the beneficiaries are often not in line with the official registered names. The use of registration numbers and interlinking with the company registers would allow the names of legal entities to be verified.

In this study, the focus is primarily on determining the ultimate beneficiaries, but the authorities responsible for audit and control (managing authorities, European Commission, OLAF and the ECA) would like to obtain additional information, particularly on the implementing beneficiaries, EU funds and projects.

The database currently being proposed covers beneficiaries from the two main shared management programmes (CAP and Structural Funds). This could be extended to other shared and (in)direct management programmes.

The single database of beneficiaries would ideally allow both the use of a web-based tool enabling users to search and sort the beneficiary information, and the bulk downloading of this information in a machine-readable format.

## ANNEX. INDICATORS REQUIRED AND AVAILABLE SOURCES

**Table A.1 Indicators required by legislation and requested by stakeholders**

Indicator	Definition (CAP)	Definition (Cohesion Funds)	Motivation for having this indicator	Legislation		Stakeholders							
				CAP Regulation	CPR	European Commission	ECA	OLAF	EPPO	European Parliament	Managing authorities	NGOs	Media
Direct Beneficiary Indicators													
Unique beneficiary identifier		Unique identifier, where relevant, of each beneficiary	<u>CPR</u> : monitoring, evaluation, financial verifications and audits  <u>EC</u> : tracing and detecting contractors, beneficial owners and ultimate beneficiaries  <u>EPPO</u> : conducting criminal investigations in order to detect and prosecute fraud  <u>MA</u> : complying with CAP Regulation and CPR, providing data to other stakeholders and the Member State's internal control	-	X	X	-	-	X	-	X	-	-
First name	The first name where the beneficiary is a natural person	Where the beneficiary is a natural person the first name	<u>CAP</u> : safeguarding the Union's financial interests and transparency  <u>CPR</u> : monitoring, evaluation, financial verifications and audits  <u>OLAF</u> : contributing to the analysis of possible cases of irregularities, fraud or other offences  <u>MA</u> : complying with CAP Regulation and CPR, providing data to other stakeholders and the Member State's internal control	X	X	-	-	X	-	-	X	-	-

Indicator	Definition (CAP)	Definition (Cohesion Funds)	Motivation for having this indicator	Legislation		Stakeholders							
				CAP Regulation	CPR	European Commission	ECA	OLAF	EPPO	European Parliament	Managing authorities	NGOs	Media
Surname	The surname where the beneficiary is a natural person	Where the beneficiary is a natural person the surname	<p><u>CAP</u>: safeguarding the Union's financial interests and transparency</p> <p><u>CPR</u>: monitoring, evaluation, financial verifications and audits</p> <p><u>OLAF</u>: contributing to the analysis of possible cases of irregularities, fraud or other offences</p> <p><u>MA</u>: complying with CAP Regulation and CPR, providing data to other stakeholders and the Member State's internal control</p>	X	X	-	-	X	-	-	X	-	-
Name of beneficiary	The full legal name as registered where the beneficiary is a legal person with the autonomous legal personality pursuant to the legislation of the Member State concerned	Name, where relevant, of each beneficiary	<p><u>CAP</u>: safeguarding the Union's financial interests and transparency</p> <p><u>CPR</u>: monitoring, evaluation, financial verifications and audits</p> <p><u>EC</u>: indicator required for Arachne's risk-scoring approach to identify red flags</p> <p><u>ECA</u>: making sure that the funds are managed properly, investigating for possible fraud</p> <p><u>OLAF</u>: contributing to the analysis of possible cases of irregularities, fraud or other offences</p> <p><u>EPPO</u>: conducting criminal investigations in order to detect and prosecute fraud</p> <p><u>EP</u>: allowing a precise overview of the distribution and allocation of EU funds</p> <p><u>MA</u>: complying with CAP Regulation and CPR, providing data to other stakeholders and the Member State's internal control</p>	X	X	X	X	X	X	X	X	X	X

Indicator	Definition (CAP)	Definition (Cohesion Funds)	Motivation for having this indicator	Legislation		Stakeholders							
				CAP Regulation	CPR	European Commission	ECA	OLAF	EPPO	European Parliament	Managing authorities	NGOs	Media
			<u>NGO</u> : improving transparency to prevent fraud, and improving data quality and accessibility <u>Media</u> : preventing fraud, irregularities and unnecessary spending of EU funds										
Full name of the association	The full name of the association as registered or otherwise officially recognised where the beneficiary is an association without an own legal personality		<u>CAP</u> : safeguarding the Union's financial interests and transparency, to promote EU funding <u>MA</u> : complying with CAP Regulation and CPR, providing data to other stakeholders and the Member State's internal control	X	-	-	-	-	-	-	X	-	-
Date of birth		Date of birth	<u>CPR</u> : monitoring, evaluation, financial verifications and audits <u>EC</u> : indicator required for Arachne's risk-scoring approach to identify red flags <u>ECA</u> : making sure that the funds are managed properly, investigating for possible fraud. Indicator also required for Arachne <u>OLAF</u> : contributing to the analysis of possible cases of irregularities, fraud or other offences	-	X	X	X	X	-	-	-	-	-
Location indicator		Location indicator or geolocation for the operation and country concerned	<u>CAP</u> : safeguarding the Union's financial interests and transparency <u>CPR</u> : monitoring, evaluation, financial verifications and audits <u>OLAF</u> : contributing to the analysis of possible cases of irregularities, fraud or other offences	X	X	-	-	X	X	-	X	X	-

Indicator	Definition (CAP)	Definition (Cohesion Funds)	Motivation for having this indicator	Legislation		Stakeholders							
				CAP Regulation	CPR	European Commission	ECA	OLAF	EPPO	European Parliament	Managing authorities	NGOs	Media
			<u>EPPO</u> : conducting criminal investigations in order to detect and prosecute fraud  <u>MA</u> : complying with CAP Regulation and CPR, providing data to other stakeholders and the Member State’s internal control  <u>NGO</u> : improving transparency to prevent fraud, and improving data quality and accessibility										
Municipality	The municipality where the beneficiary is resident or is registered		<u>CAP</u> : safeguarding the Union’s financial interests and transparency, to promote EU funding  <u>EC</u> : indicator required for Arachne’s risk-scoring approach to identify red flags  <u>ECA</u> : making sure that the funds are managed properly, investigating for possible fraud. Indicator also required for Arachne  <u>OLAF</u> : contributing to the analysis of possible cases of irregularities, fraud or other offences  <u>EP</u> : allowing a precise overview of the distribution and allocation of EU funds  <u>MA</u> : complying with CAP Regulation and CPR, providing data to other stakeholders and the Member State’s internal control  <u>NGO</u> : improving transparency to prevent fraud, and improving data quality and accessibility	X	-	X	X	X	-	X	X	X	-
Postal code	The postal code or the part thereof identifying the municipality		<u>CAP</u> : safeguarding the Union’s financial interests and transparency, to promote EU funding	X	-	X	X	X	-	X	X	X	-

Indicator	Definition (CAP)	Definition (Cohesion Funds)	Motivation for having this indicator	Legislation		Stakeholders							
				CAP Regulation	CPR	European Commission	ECA	OLAF	EPPO	European Parliament	Managing authorities	NGOs	Media
			<p><u>EC</u>: indicator required for Arachne's risk-scoring approach to identify red flags</p> <p><u>ECA</u>: making sure that the funds are managed properly, investigating for possible fraud</p> <p><u>OLAF</u>: contributing to the analysis of possible cases of irregularities, fraud or other offences</p> <p><u>EP</u>: allowing a precise overview of the distribution and allocation of EU funds</p> <p><u>MA</u>: complying with CAP Regulation and CPR, providing data to other stakeholders and the Member State's internal control</p> <p><u>NGO</u>: improving transparency to prevent fraud, and improving data quality and accessibility</p>										
Country		Country concerned	<p><u>EC</u>: indicator required for Arachne's risk-scoring approach to identify red flags</p> <p><u>ECA</u>: making sure that the funds are managed properly, investigating for possible fraud. Indicator also required for Arachne</p> <p><u>OLAF</u>: contributing to the analysis of possible cases of irregularities, fraud or other offences</p> <p><u>EP</u>: allowing a precise overview of the distribution and allocation of EU funds</p> <p><u>MA</u>: complying with CAP Regulation and CPR, providing data to other stakeholders and the Member State's internal control</p> <p><u>NGO</u>: Improving transparency to prevent fraud, and improving data quality and accessibility</p>	-	X	X	X	X	-	X	X	X	X

Indicator	Definition (CAP)	Definition (Cohesion Funds)	Motivation for having this indicator	Legislation		Stakeholders							
				CAP Regulation	CPR	European Commission	ECA	OLAF	EPPO	European Parliament	Managing authorities	NGOs	Media
NUTS 2 level region		For mobile operations or operations covering several locations, the location of the beneficiary where the beneficiary is a legal entity, or the NUTS 2 level region where the beneficiary is a natural person	<u>NGO</u> : Improving transparency to prevent fraud, and improving data quality and accessibility	-	-	-	-	-	-	-	-	X	-
Beneficiary contact details		Contact information	<u>CPR</u> : monitoring, evaluation, financial verifications and audits <u>EPPO</u> : conducting criminal investigations in order to detect and prosecute fraud <u>Media</u> : preventing fraud, irregularities and unnecessary spending of EU funds	-	X	-	-	-	X	-	-	-	X
Commercial documents of undertakings or associated natural and legal persons	All books, registers, vouchers and supporting documents, accounts, production and quality records, and correspondence relating to the undertaking's business activity, as well as commercial data, in whatever form they may take  Undertakings are those receiving or making payments relating directly		Making sure that transactions forming part of the system of financing by the EAGF have been carried out and executed correctly	X	-	X	-	X	-	-	-	-	-

Indicator	Definition (CAP)	Definition (Cohesion Funds)	Motivation for having this indicator	Legislation		Stakeholders							
				CAP Regulation	CPR	European Commission	ECA	OLAF	EPPO	European Parliament	Managing authorities	NGOs	Media
	or indirectly to the system of financing by the EAGF												
Commercial documents of third parties	All books, registers, vouchers and supporting documents, accounts, production and quality records, and correspondence relating to the undertaking's business activity, as well as commercial data, in whatever form they may take  Third party: any natural or legal person directly or indirectly connected with transactions carried out within EAGF financing		Making sure that transactions forming part of the system of financing by the EAGF have been carried out and executed correctly	X	-	X	-	X	-	-	-	-	-
Documents for on-the-spot checks	Documents for on-the-spot checks		<u>CAP</u> : verifying whether a beneficiary complies with the obligations laid down in CAP Regulation <u>ECA</u> : checking the eligibility of the funding	X	-	-	X	-	-	-	-	-	-
Documents for administrative checks	Documents for administrative checks		<u>CAP</u> : verifying whether a beneficiary complies with the obligations laid down in CAP Regulation	X	-	-	-	-	-	-	-	-	-
Agricultural activity of beneficiary	Production, rearing or growing of agricultural products, including harvesting, milking,		<u>CAP</u> : cross-compliance on the standards for good agricultural and environmental condition of land	X	-	-	X	X	-	-	-	-	-

Indicator	Definition (CAP)	Definition (Cohesion Funds)	Motivation for having this indicator	Legislation		Stakeholders							
				CAP Regulation	CPR	European Commission	ECA	OLAF	EPPO	European Parliament	Managing authorities	NGOs	Media
	breeding animals, and keeping animals for farming purposes		<u>ECA</u> : checking the eligibility of the funding following EU budget regulation  <u>OLAF</u> : making sure that the beneficiary is conducting the agricultural activity it requested funds for										
Holding of beneficiary	All the production units and areas managed by the beneficiary		<u>CAP</u> : cross-compliance on the standards for good agricultural and environmental condition of land  <u>ECA</u> : checking the eligibility of the funding following EU budget regulation	X	-	-	X	-	-	-	-	-	-
Satellite images	Remote sensing and Global Navigation Satellite System (GNSS) techniques as a means of carrying out on-the-spot checks on agricultural parcels		<u>CAP</u> : the means to manage agricultural markets, to facilitate the monitoring of agricultural expenditure and to monitor agricultural resources  <u>EC</u> : the means to manage agricultural markets, to facilitate the monitoring of agricultural expenditure and to monitor agricultural resources  <u>ECA</u> : investigating CAP compliance  <u>OLAF</u> : making sure that the agricultural parcels and activity are correct for the funding requested  <u>EP</u> : providing the Commission with the means to manage agricultural markets, to facilitate the monitoring of agricultural expenditure, to assess and provide timely aid in the event of natural disasters and to monitor agricultural resources	X	X	-	X	X	-	X	-	-	-
Information on whether the beneficiary is a		Only for PPP operations, information on whether the beneficiary is the public body initiating the PPP or	<u>CPR</u> : monitoring, evaluation, financial verifications and audits	-	X	-	-	-	-	-	-	-	-

Indicator	Definition (CAP)	Definition (Cohesion Funds)	Motivation for having this indicator	Legislation		Stakeholders							
				CAP Regulation	CPR	European Commission	ECA	OLAF	EPPO	European Parliament	Managing authorities	NGOs	Media
public or a private entity		the private partner selected for its implementation											
Information on whether the beneficiary of a small project fund is a cross-border legal body, a European grouping of territorial cooperation or a body with legal personality		Only for small projects funds, information on whether the beneficiary of a small project fund is a cross-border legal body, a European grouping of territorial cooperation or a body which has legal personality	Monitoring, evaluation, financial verifications and audits	-	X	-	-	-	-	-	-	-	-
Information on whether the beneficiary is granting or receiving		Information on whether the beneficiary is the body receiving the aid (in the context of State aid) or granting the aid (in the context of <i>de minimis</i> aid)	Monitoring, evaluation, financial verifications and audits	-	X	-	-	-	-	-	-	-	-
Information on whether the beneficiary is the body that implements a holding fund		Information on whether the beneficiary is the body that implements a holding fund	Monitoring, evaluation, financial verifications and audits	-	X	-	-	-	-	-	-	-	-
Information on whether the beneficiary is the body that		Where there is no holding fund structure, the body	Monitoring, evaluation, financial verifications and audits	-	X	-	-	-	-	-	-	-	-

Indicator	Definition (CAP)	Definition (Cohesion Funds)	Motivation for having this indicator	Legislation		Stakeholders							
				CAP Regulation	CPR	European Commission	ECA	OLAF	EPPO	European Parliament	Managing authorities	NGOs	Media
implements a specific fund		that implements a specific fund											
Information on whether the beneficiary is a legal or a natural person		Information on whether the beneficiary is a legal or a natural person	<u>CPR</u> : monitoring, evaluation, financial verifications and audits <u>EPPO</u> : conducting criminal investigations in order to detect and prosecute fraud <u>EP</u> : allowing a precise overview of the distribution and allocation of EU funds <u>NGO</u> : improving transparency to prevent fraud, and improving data quality and accessibility	-	X	-	-	-	X	X	-	X	-
Information on the managing authority		Where the managing authority implements financial instrument directly, information on the managing authority	<u>CPR</u> : monitoring, evaluation, financial verifications and audits <u>NGO</u> : improving transparency to prevent fraud, and improving data quality and accessibility <u>Media</u> : preventing fraud, irregularities and unnecessary spending of EU funds	-	X	-	-	-	-	-	-	X	X
Turnover			<u>EC</u> : indicator required for Arachne’s risk-scoring approach to identify red flags. <u>ECA</u> : making sure that the funds are managed properly, investigating for possible fraud. Indicator also required for Arachne <u>EP</u> : allowing a precise overview of the distribution and allocation of EU funds	-	-	X	X	-	-	X	-	-	-

Indicator	Definition (CAP)	Definition (Cohesion Funds)	Motivation for having this indicator	Legislation		Stakeholders							
				CAP Regulation	CPR	European Commission	ECA	OLAF	EPPO	European Parliament	Managing authorities	NGOs	Media
Number of employees			<p><u>EC</u>: indicator required for Arachne's risk-scoring approach to identify red flags</p> <p><u>ECA</u>: making sure that the funds are managed properly, investigating for possible fraud. Indicator also required for Arachne</p> <p><u>EP</u>: allowing a precise overview of the distribution and allocation of EU funds</p>	-	-	X	X	-	-	X	-	-	-
VAT registration number		VAT registration number	<p><u>EC</u>: indicator required for Arachne's risk-scoring approach to identify red flags</p> <p><u>ECA</u>: making sure that the funds are managed properly, investigating for possible fraud. Indicator also required for Arachne</p> <p><u>EP</u>: allowing a precise overview of the distribution and allocation of EU funds</p>	-	-	X	X	-	-	X	-	-	-
Tax identification number		Tax identification number	<p><u>EC</u>: indicator required for Arachne's risk-scoring approach to identify red flags</p> <p><u>ECA</u>: making sure that the funds are managed properly, investigating for possible fraud. Indicator also required for Arachne</p> <p><u>MA</u>: complying with CAP Regulation and CPR, providing data to other stakeholders and the Member State's internal control</p>	-	-	X	X	-	-	-	X	-	-
Implementing Beneficiary Indicators													

Indicator	Definition (CAP)	Definition (Cohesion Funds)	Motivation for having this indicator	Legislation		Stakeholders							
				CAP Regulation	CPR	European Commission	ECA	OLAF	EPPO	European Parliament	Managing authorities	NGOs	Media
Unique beneficiary identifier		Name and unique identifier, where relevant, of each beneficiary	<u>CPR</u> : monitoring, evaluation, financial verifications and audits <u>Media</u> : preventing fraud, irregularities and unnecessary spending of EU funds	-	X	-	X	-	X	-	-	-	-
First name	The first name and the surname where the beneficiary is a natural person	Where the beneficiary is a natural person the first name and the surname	<u>CPR</u> : monitoring, evaluation, financial verifications and audits <u>EC</u> : indicator required for Arachne's risk-scoring approach to identify red flags <u>ECA</u> : making sure that the funds are managed properly, investigating for possible fraud. Indicator also required for Arachne	-	X	X	X	-	-	-	-	-	-
Surname	The first name and the surname where the beneficiary is a natural person	Where the beneficiary is a natural person the first name and the surname	<u>CPR</u> : monitoring, evaluation, financial verifications and audits <u>EC</u> : indicator required for Arachne's risk-scoring approach to identify red flags <u>ECA</u> : making sure that the funds are managed properly, investigating for possible fraud. Indicator also required for Arachne	-	X	X	-	-	-	-	-	-	-
Contractor name		In the case of public procurement, the contractor's name	<u>CPR</u> : monitoring, evaluation, financial verifications and audits <u>OLAF</u> : checking for possible conflict of interest, cases of meddling with public funds or other irregularities <u>Media</u> : preventing fraud, irregularities and unnecessary spending of EU funds	-	X	-	X	X	-	-	-	-	X

Indicator	Definition (CAP)	Definition (Cohesion Funds)	Motivation for having this indicator	Legislation		Stakeholders							
				CAP Regulation	CPR	European Commission	ECA	OLAF	EPPO	European Parliament	Managing authorities	NGOs	Media
Name of beneficiary	The full legal name as registered where the beneficiary is a legal person with the autonomous legal personality pursuant to the legislation of the Member State concerned	Name of each beneficiary	<p><u>CAP</u>: safeguarding the Union's financial interests and transparency.</p> <p><u>CPR</u>: monitoring, evaluation, financial verifications and audits</p> <p><u>EC</u>: indicator required for Arachne's risk-scoring approach to identify red flags</p> <p><u>ECA</u>: making sure that the funds are managed properly, investigating for possible fraud. Indicator also required for Arachne</p> <p><u>OLAF</u>: contributing to the analysis of possible cases of irregularities, fraud or other offences</p> <p><u>EPPO</u>: conducting criminal investigations in order to detect and prosecute fraud</p> <p><u>EP</u>: allowing a precise overview of the distribution and allocation of EU funds</p> <p><u>Media</u>: preventing fraud, irregularities and unnecessary spending of EU funds</p>	X	X	X	-	X	X	X	-	-	X
Location indicator		Location indicator or geolocation for the operation and country concerned	<p><u>CPR</u>: monitoring, evaluation, financial verifications and audits</p> <p><u>EPPO</u>: conducting criminal investigations in order to detect and prosecute fraud</p>	-	X	-	X	-	X	-	-	-	-
Municipality	The municipality where the beneficiary is resident or is registered		<p><u>EC</u>: indicator required for Arachne's risk-scoring approach to identify red flags</p> <p><u>ECA</u>: making sure that the funds are managed properly, investigating for possible fraud. Indicator also required for Arachne</p>	-	-	X	X	-	-	X	-	-	-

Indicator	Definition (CAP)	Definition (Cohesion Funds)	Motivation for having this indicator	Legislation		Stakeholders							
				CAP Regulation	CPR	European Commission	ECA	OLAF	EPPO	European Parliament	Managing authorities	NGOs	Media
			<u>EP</u> : allowing a precise overview of the distribution and allocation of EU funds										
Postal code	The postal code or the part thereof identifying the municipality		<u>EC</u> : indicator required for Arachne’s risk-scoring approach to identify red flags  <u>ECA</u> : making sure that the funds are managed properly, investigating for possible fraud. Indicator also required for Arachne  <u>EP</u> : allowing a precise overview of the distribution and allocation of EU funds	-	-	X	X	-	-	X	-	-	-
Country		Country concerned	<u>EC</u> : indicator required for Arachne’s risk-scoring approach to identify red flags  <u>ECA</u> : making sure that the funds are managed properly, investigating for possible fraud. Indicator also required for Arachne  <u>EP</u> : allowing a precise overview of the distribution and allocation of EU funds	-	-	X	-	-	-	X	-	-	-
Beneficiary contact details		Contact information	<u>CPR</u> : monitoring, evaluation, financial verifications and audits  <u>OLAF</u> : contributing to the analysis of possible cases of irregularities, fraud or other offences  <u>EPPO</u> : conducting criminal investigations in order to detect and prosecute fraud  <u>Media</u> : preventing fraud, irregularities and unnecessary spending of EU funds	-	X	-	-	X	X	-	-	-	X

Indicator	Definition (CAP)	Definition (Cohesion Funds)	Motivation for having this indicator	Legislation		Stakeholders							
				CAP Regulation	CPR	European Commission	ECA	OLAF	EPPO	European Parliament	Managing authorities	NGOs	Media
Company profile			<u>OLAF</u> : contributing to the analysis of possible cases of irregularities, fraud or other offences	-	-	-	-	X	-	-	-	-	-
Date of birth		Date of birth	<u>CPR</u> : monitoring, evaluation, financial verifications and audits	-	X	-	-	-	-	-	-	-	-
Sector		Sector	<u>CPR</u> : monitoring, evaluation, financial verifications and audits <u>OLAF</u> : contributing to the analysis of possible cases of irregularities, fraud or other offences	-	X	-	X	X	-	-	-	-	-
Turnover		Turnover	<u>CPR</u> : monitoring, evaluation, financial verifications and audits <u>EC</u> : indicator required for Arachne's risk-scoring approach to identify red flags <u>ECA</u> : making sure that the funds are managed properly, investigating for possible fraud. Indicator also required for Arachne <u>EP</u> : allowing a precise overview of the distribution and allocation of EU funds	-	-	X	X	-	-	X	-	-	-
VAT registration number		VAT registration number	<u>CPR</u> : monitoring, evaluation, financial verifications and audits <u>EC</u> : indicator required for Arachne's risk-scoring approach to identify red flags <u>ECA</u> : making sure that the funds are managed properly, investigating for possible fraud. Indicator also required for Arachne	-	X	X	X	-	-	X	-	-	-

Indicator	Definition (CAP)	Definition (Cohesion Funds)	Motivation for having this indicator	Legislation		Stakeholders							
				CAP Regulation	CPR	European Commission	ECA	OLAF	EPPO	European Parliament	Managing authorities	NGOs	Media
			EP: allowing a precise overview of the distribution and allocation of EU funds										
Tax identification number		Tax identification number	<p>CPR: monitoring, evaluation, financial verifications and audits</p> <p>EC: indicator required for Arachne's risk-scoring approach to identify red flags</p> <p>ECA: making sure that the funds are managed properly, investigating for possible fraud. Indicator also required for Arachne</p>	-	X	X	-	-	-	-	-	-	-
Ultimate Beneficiary Indicators													
Unique beneficiary identifier			EPPO: conducting criminal investigations in order to detect and prosecute fraud	-	-	-	-	-	X	-	-	-	-
First name	The first name where the beneficiary is a natural person	Where the beneficiary is a natural person the first name	<p>CPR: monitoring, evaluation, financial verifications and audits</p> <p>MA: complying with CAP Regulation and CPR, providing data to other stakeholders and the Member State's internal control</p>	-	X	-	X	-	-	-	X	-	-
Surname	The surname where the beneficiary is a natural person	Where the beneficiary is a natural person the surname	<p>CPR: monitoring, evaluation, financial verifications and audits</p> <p>MA: complying with CAP Regulation and CPR, providing data to other stakeholders and the Member State's internal control</p>	-	X	-	-	-	-	-	X	-	-

Indicator	Definition (CAP)	Definition (Cohesion Funds)	Motivation for having this indicator	Legislation		Stakeholders							
				CAP Regulation	CPR	European Commission	ECA	OLAF	EPPO	European Parliament	Managing authorities	NGOs	Media
Name of beneficiary	The full legal name as registered where the beneficiary is a legal person with the autonomous legal personality pursuant to the legislation of the Member State concerned	Name of each beneficiary	<p><u>EC</u>: indicator required for Arachne's risk-scoring approach to identify red flags</p> <p><u>ECA</u>: making sure that the funds are managed properly, investigating for possible fraud. Indicator also required for Arachne</p> <p><u>EPPO</u>: conducting criminal investigations in order to detect and prosecute fraud</p> <p><u>EP</u>: allowing a precise overview of the distribution and allocation of EU funds</p> <p><u>MA</u>: complying with CAP Regulation and CPR, providing data to other stakeholders and the Member State's internal control</p> <p><u>Media</u>: preventing fraud, irregularities and unnecessary spending of EU funds</p>	-	-	X	-	-	X	X	X	-	X
Date of birth		Date of birth	<u>CPR</u> : monitoring, evaluation, financial verifications and audits	-	X	-	-	-	-	-	-	-	-
Agricultural parcels	All the agricultural parcels on the holding, as well as the non-agricultural area for which support is requested		<p><u>CAP</u>: safeguarding the Union's financial interests and transparency</p> <p><u>EC</u>: distinguishing and identifying different parcels, in order to control EU fund applications correctly</p> <p><u>EP</u>: using satellite images to check that the right agricultural parcels are used for fund allocation</p>	X	-	X	-	-	-	X	-	-	-
Ownership data		Proof of ownership or use of agricultural parcel such as lease contract	<u>EC</u> : using ownership data as a measure of corruption risk	-	-	X	-	X	-	-	-	-	X

Indicator	Definition (CAP)	Definition (Cohesion Funds)	Motivation for having this indicator	Legislation		Stakeholders							
				CAP Regulation	CPR	European Commission	ECA	OLAF	EPPO	European Parliament	Managing authorities	NGOs	Media
			<u>OLAF</u> : checking legality of use of the land on which funds have been claimed  <u>EPPO</u> : conducting criminal investigations in order to detect and prosecute fraud  <u>Media</u> : preventing fraud, irregularities and unnecessary spending of EU funds										
Holdings of beneficiary	'Holding' means all the production units and areas managed by the beneficiary within the territory of the same Member State		<u>CAP</u> : cross-compliance on the standards for good agricultural and environmental condition of land	X	-	-	-	-	-	-	-	-	-
VAT registration number		VAT registration number	<u>CPR</u> : monitoring, evaluation, financial verifications and audits	-	X	-	-	-	-	-	-	-	-
Tax identification number		Tax identification number	<u>CPR</u> : monitoring, evaluation, financial verifications and audits  <u>MA</u> : complying with CAP Regulation and CPR, providing data to other stakeholders and the Member State’s internal control	-	X	-	-	-	-	-	X	-	-
Project Indicators													
Unique operation code		Name and unique identifier of the operation	<u>CPR</u> : monitoring, evaluation, financial verifications and audits  <u>OLAF</u> : contributing to the analysis of possible cases of irregularities, fraud or other offences	-	X	X	-	-	-	-	X	X	-

Indicator	Definition (CAP)	Definition (Cohesion Funds)	Motivation for having this indicator	Legislation		Stakeholders							
				CAP Regulation	CPR	European Commission	ECA	OLAF	EPPO	European Parliament	Managing authorities	NGOs	Media
			<u>MA</u> : complying with CAP Regulation and CPR, providing data to other stakeholders and the Member State's internal control  <u>NGO</u> : improving transparency to prevent fraud, and improving data quality and accessibility										
Geographical area		Geographical area covered by the call for proposals	<u>CPR</u> : transparency of implementation of the funds and communication on programmes  <u>NGO</u> : improving transparency to prevent fraud, and improving data quality and accessibility	-	X	-	-	-	-	-	-	X	-
NUTS 2 level region		For mobile operations or operations covering several locations, the location of the beneficiary where the beneficiary is a legal entity; or the NUTS 2 level region where the beneficiary is a natural person	<u>CPR</u> : transparency of implementation of the funds and communication on programmes  <u>NGO</u> : improving transparency to prevent fraud, and improving data quality and accessibility	-	X	-	-	-	-	-	-	X	-
House number			<u>MA</u> : Complying with CAP Regulation and CPR, providing data to other stakeholders and the Member State's internal control	-	-	-	-	-	-	-	X	-	-
Street name			<u>MA</u> : complying with CAP Regulation and CPR, providing data to other stakeholders and the Member State's internal control	-	-	-	-	-	-	-	X	-	-
Statistical region			<u>MA</u> : complying with CAP Regulation and CPR, providing data to other stakeholders and the Member State's internal control	-	-	-	-	-	-	-	X	-	-

Indicator	Definition (CAP)	Definition (Cohesion Funds)	Motivation for having this indicator	Legislation		Stakeholders							
				CAP Regulation	CPR	European Commission	ECA	OLAF	EPPO	European Parliament	Managing authorities	NGOs	Media
Project municipality		Municipality	<u>CPR</u> : monitoring, evaluation, financial verifications and audits  <u>MA</u> : complying with CAP Regulation and CPR, providing data to other stakeholders and the Member State’s internal control	-	X	-	-	-	-	-	X		-
Location indicator of programme		Location indicator or geolocation for the operation and country concerned	<u>CPR</u> : transparency of implementation of the funds and communication on programmes  <u>MA</u> : complying with CAP Regulation and CPR, providing data to other stakeholders and the Member State’s internal control  <u>NGO</u> : improving transparency to prevent fraud, and improving data quality and accessibility	-	X	-	-	-	-	-	X	X	-
Policy objective		Policy objective or specific objective concerned	<u>CPR</u> : transparency of implementation of the funds and communication on programmes  <u>MA</u> : complying with CAP Regulation and CPR, providing data to other stakeholders and the Member State’s internal control  <u>NGO</u> : improving transparency to prevent fraud, and improving data quality and accessibility  <u>Media</u> : preventing unnecessary spending of EU funds	-	X	-	-	-	-	-	X	X	X
Type of eligible applicants		Type of eligible applicants	<u>CPR</u> : transparency of implementation of the funds and communication on programmes	-	X	-	-	-	-	-	-	-	-
Start date of operation		Start date of the operation	<u>CPR</u> : transparency of implementation of the funds and communication on programmes	-	X	-	-	X	-	-	X	X	-

Indicator	Definition (CAP)	Definition (Cohesion Funds)	Motivation for having this indicator	Legislation		Stakeholders							
				CAP Regulation	CPR	European Commission	ECA	OLAF	Eppo	European Parliament	Managing authorities	NGOs	Media
			<u>OLAF</u> : contributing to the analysis of possible cases of irregularities, fraud or other offences  <u>MA</u> : complying with CAP Regulation and CPR, providing data to other stakeholders and the Member State’s internal control  <u>NGO</u> : improving transparency to prevent fraud, and improving data quality and accessibility										
Completion date of operation		Expected or actual date of completion of the operation	<u>CPR</u> : transparency of implementation of the funds and communication on programmes  <u>OLAF</u> : contributing to the analysis of possible cases of irregularities, fraud or other offences  <u>MA</u> : complying with CAP Regulation and CPR, providing data to other stakeholders and the Member State’s internal control  <u>NGO</u> : improving transparency to prevent fraud, and improving data quality and accessibility	-	X	-	-	X	-	-	X	X	-
Approval date of operation			<u>NGO</u> : improving transparency to prevent fraud, and improving data quality and accessibility	-	-	-	-	-	-	-	-	X	-
Date on which final payment was made			<u>NGO</u> : improving transparency to prevent fraud, and improving data quality and accessibility	-	-	-	X	-	-	-	-	X	-
Date of last information update			<u>MA</u> : complying with CAP Regulation and CPR, providing data to other stakeholders and the Member State’s internal control	-	-	-	-	-	-	-	X	X	-

Indicator	Definition (CAP)	Definition (Cohesion Funds)	Motivation for having this indicator	Legislation		Stakeholders							
				CAP Regulation	CPR	European Commission	ECA	OLAF	EPPO	European Parliament	Managing authorities	NGOs	Media
			<u>NGO</u> : improving transparency to prevent fraud, and improving data quality and accessibility										
Fleet register identification number		The unique identification number of the vessel in the Union fishing fleet, irrespective of any national fishing fleet numbers	<u>CPR</u> : transparency of implementation of the funds and communication on programmes	-	X	-	-	-	-	-	-	-	-
Name of operation		A project, contract, action or group of projects selected under the programmes concerned	<u>CPR</u> : transparency of implementation of the funds and communication on programmes <u>EC</u> : indicator required for Arachne's risk-scoring approach to identify red flags <u>ECA</u> : making sure that the funds are managed properly, investigating for possible fraud. Indicator also required for Arachne <u>OLAF</u> : contributing to the analysis of possible cases of irregularities, fraud or other offences <u>EP</u> : allowing a precise overview of the distribution and allocation of EU funds <u>MA</u> : complying with CAP Regulation and CPR, providing data to other stakeholders and the Member State's internal control <u>NGO</u> : improving transparency to prevent fraud, and improving data quality and accessibility	-	X	X	-	X	-	X	X	X	-
Purpose of operation		Purpose of the operation	<u>CPR</u> : transparency of implementation of the funds and communication on programmes	-	X	-	-	-	-	-	-	X	X

Indicator	Definition (CAP)	Definition (Cohesion Funds)	Motivation for having this indicator	Legislation		Stakeholders							
				CAP Regulation	CPR	European Commission	ECA	OLAF	EPPO	European Parliament	Managing authorities	NGOs	Media
			<u>NGO</u> : improving transparency to prevent fraud, and improving data quality and accessibility <u>Media</u> : preventing fraud, irregularities and unnecessary spending of EU funds										
Expected or actual achievements of operation		Expected or actual achievements of the operation	<u>CPR</u> : transparency of implementation of the funds and communication on programmes <u>Media</u> : preventing fraud, irregularities and unnecessary spending of EU funds	-	X	-	-	-	-	-	-	-	X
Intervention type/code		Codes for intervention field dimension	<u>CPR</u> : transparency of implementation of the funds and communication on programmes <u>EP</u> : allowing a precise overview of the distribution and allocation of EU funds <u>MA</u> : complying with CAP Regulation and CPR, providing data to other stakeholders and the Member State's internal control <u>NGO</u> : improving transparency to prevent fraud, and improving data quality and accessibility	-	X	-	-	-	-	X	X	X	-
Co-beneficiaries			<u>MA</u> : complying with CAP Regulation and CPR, providing data to other stakeholders and the Member State's internal control <u>NGO</u> : improving transparency to prevent fraud, and improving data quality and accessibility <u>Media</u> : preventing fraud, irregularities and unnecessary spending of EU funds	-	-	-	-	-	-	-	X	X	X

Indicator	Definition (CAP)	Definition (Cohesion Funds)	Motivation for having this indicator	Legislation		Stakeholders							
				CAP Regulation	CPR	European Commission	ECA	OLAF	EPPO	European Parliament	Managing authorities	NGOs	Media
Third-country participation in operation		Information on whether the operation is with the participation of a third country or takes place in a third country. If so, identification of that third country	<u>CPR</u> : transparency of implementation of the funds and communication on programmes <u>NGO</u> : improving transparency to prevent fraud, and improving data quality and accessibility	-	X	-	-	-	-	-	-	X	-
Public procurement contract information		Date of the contract, name, reference and contract amount	<u>OLAF</u> : checking for possible conflict of interest, cases of meddling with public funds or other irregularities <u>Media</u> : preventing fraud, irregularities and unnecessary spending of EU funds	-	-	-	-	X	-	-	-	-	X
Agricultural parcels	All the agricultural parcels on the holding, as well as the non-agricultural area for which support was requested		<u>CAP</u> : safeguarding the Union's financial interests and transparency <u>OLAF</u> : making sure that the agricultural parcels and activity are correct for the funding requested	X	-	-	-	X	-	-	-	-	-
Beneficiary's website	There is a website where information on programmes under its responsibility is available, covering the programme's objectives, activities and available funding		<u>CPR</u> : transparency of implementation of the funds and communication on programmes <u>MA</u> : complying with CAP Regulation and CPR, providing data to other stakeholders and the Member State's internal control <u>NGO</u> : improving transparency to prevent fraud, and improving data quality and accessibility	-	X	-	-	-	-	-	X	X	-
Ownership data		Proof of ownership or use of agricultural parcel such as lease contract	<u>ECA</u> : checking for eligibility of funding <u>OLAF</u> : checking legality of use of the land that funds have been claimed on	-	-	X	-	X	-	-	-	-	X

Indicator	Definition (CAP)	Definition (Cohesion Funds)	Motivation for having this indicator	Legislation		Stakeholders							
				CAP Regulation	CPR	European Commission	ECA	OLAF	EPPO	European Parliament	Managing authorities	NGOs	Media
			<u>Media</u> : preventing fraud, irregularities and unnecessary spending of EU funds										
Priority axis		A priority axis shall contain one fund and one category of region and shall correspond to a thematic objective and comprise one or more of the investment priorities of that thematic objective	<u>CPR</u> : a programme should fall under a certain priority axis to be eligible for funding. It is also used to determine whether the co-financing rate should be applied to total eligible expenditure (both private and public), or the eligible public expenditure	X	-	-	-	-	-	-	X	-	-
Global operation code			<u>MA</u> : complying with CAP Regulation and CPR, providing data to other stakeholders and the Member State’s internal control	-	-	-	-	-	-	-	X	-	-
CCI operational programme code			<u>CP</u> : monitoring respect of the climate contribution targets  <u>MA</u> : complying with CAP Regulation and CPR, providing data to other stakeholders and the Member State’s internal control  <u>NGO</u> : improving transparency to prevent fraud, and improving data quality and accessibility	-	X	-	-	-	-	-	X	X	-
Nature and description of measures financed	The nature and the description, following the codes set out by the European Commission, of the measures financed by either of the funds		<u>CAP</u> : safeguarding the Union’s financial interests and transparency  <u>MA</u> : complying with CAP Regulation and CPR, providing data to other stakeholders and the Member State’s internal control	X	-	-	-	-	-	-	X	X	-

Indicator	Definition (CAP)	Definition (Cohesion Funds)	Motivation for having this indicator	Legislation		Stakeholders							
				CAP Regulation	CPR	European Commission	ECA	OLAF	EPPO	European Parliament	Managing authorities	NGOs	Media
			<u>NGO</u> : improving transparency to prevent fraud, and improving data quality and accessibility										
Project status			<u>NGO</u> : improving transparency to prevent fraud, and improving data quality and accessibility	-	-	-	-	-	-	-	X	-	-
Name of thematic objective			<u>NGO</u> : improving transparency to prevent fraud, and improving data quality and accessibility	-	-	-	-	-	-	-	X	-	-
Code of thematic objective			<u>NGO</u> : improving transparency to prevent fraud, and improving data quality and accessibility	-	-	-	-	-	-	-	X	-	-
Priority number			<u>NGO</u> : improving transparency to prevent fraud, and improving data quality and accessibility	-	-	-	-	-	-	-	X	-	-
Priority label			<u>NGO</u> : improving transparency to prevent fraud, and improving data quality and accessibility	-	-	-	-	-		-	X	-	-
Public Funds Indicators													
Public procurement contract information		Date of the contract, name, reference and contract amount	<u>EC</u> : measuring corruption risks and checking the correct spending of the funds <u>OLAF</u> : checking for possible conflict of interest, cases of meddling with public funds or other irregularities <u>Media</u> : preventing fraud, irregularities and unnecessary spending of EU funds	-	-	X	-	X	-	-	-	-	X

Indicator	Definition (CAP)	Definition (Cohesion Funds)	Motivation for having this indicator	Legislation		Stakeholders							
				CAP Regulation	CPR	European Commission	ECA	OLAF	EPPO	European Parliament	Managing authorities	NGOs	Media
Fund(s) from which payments received	The two European agricultural funds, namely the EAGF and the EAFRD	Fund(s) from which the operation is supported	<p><u>CAP</u>: safeguarding the Union's financial interests and transparency</p> <p><u>CPR</u>: monitoring, evaluation, financial verifications and audits</p> <p><u>EC</u>: indicator required for Arachne's risk-scoring approach to identify red flags</p> <p><u>OLAF</u>: contributing to the analysis of possible cases of irregularities, fraud or other offences</p> <p><u>MA</u>: complying with CAP Regulation and CPR, providing data to other stakeholders and the Member State's internal control</p> <p><u>NGO</u>: improving transparency to prevent fraud, and improving data quality and accessibility</p>	X	X	X	-	X	-	-	X	X	-
Nature and description of measures financed	The nature and the description, following the codes set out by the European Commission, of the measures financed by either of the funds		<p><u>CAP</u>: safeguarding the Union's financial interests and transparency</p> <p><u>MA</u>: complying with CAP Regulation and CPR, providing data to other stakeholders and the Member State's internal control</p> <p><u>NGO</u>: improving transparency to prevent fraud, and improving data quality and accessibility</p>	X	-	-	X	-	-	-	X	X	-
Policy objective		Policy objective or specific objective concerned	<p><u>CPR</u>: monitoring, evaluation, financial verifications and audits</p> <p><u>NGO</u>: improving transparency to prevent fraud, and improving data quality and accessibility</p> <p><u>Media</u>: preventing fraud, irregularities and unnecessary spending of EU funds</p>	-	X	-	-	-	-	-	-	X	X

Indicator	Definition (CAP)	Definition (Cohesion Funds)	Motivation for having this indicator	Legislation		Stakeholders							
				CAP Regulation	CPR	European Commission	ECA	OLAF	EPPO	European Parliament	Managing authorities	NGOs	Media
Type of eligible applicants		Type of eligible applicants	<u>CPR</u> : monitoring, evaluation, financial verifications and audits	-	X	-	-	-	-	-	-	-	-
Total cost of operation		Total cost of the operation	<u>CPR</u> : monitoring, evaluation, financial verifications and audits  <u>EP</u> : allowing a precise overview of the distribution and allocation of EU funds  <u>MA</u> : complying with CAP Regulation and CPR, providing data to other stakeholders and the Member State's internal control  <u>NGO</u> : improving transparency to prevent fraud, and improving data quality and accessibility  <u>Media</u> : preventing fraud, irregularities and unnecessary spending of EU funds	-	X	-	-	-	-	X	X	X	X
Total eligible expenditure		Total eligible expenditure declared by the beneficiaries to the managing authorities as broken down by types of intervention	<u>CPR</u> : monitoring respect of the climate contribution targets  <u>CAP</u> : monitoring respect of the climate contribution targets  <u>MA</u> : complying with CAP Regulation and CPR, providing data to other stakeholders and the Member State's internal control  <u>NGO</u> : improving transparency to prevent fraud, and improving data quality and accessibility	X	X	-	-	-	-	-	X	X	-

Indicator	Definition (CAP)	Definition (Cohesion Funds)	Motivation for having this indicator	Legislation		Stakeholders							
				CAP Regulation	CPR	European Commission	ECA	OLAF	EPPO	European Parliament	Managing authorities	NGOs	Media
Aid application	An application for direct payments or a payment claim for the relevant area and animal-related rural development measures		<p><u>CAP</u>: improving effectiveness and monitoring of Union support</p> <p><u>ECA</u>: making sure that the funds are managed properly, investigating for possible fraud</p> <p><u>Media</u>: preventing fraud, irregularities and unnecessary spending of EU funds</p>	X	-	-	-	-	-	-	-	-	X
Year of fund allocation			<p><u>MA</u>: complying with CAP Regulation and CPR, providing data to other stakeholders and the Member State's internal control</p> <p><u>NGO</u>: improving transparency to prevent fraud, and improving data quality and accessibility</p>	-	-	-	-	-	-	-	X	X	-
Payment agency			<p><u>MA</u>: complying with CAP Regulation and CPR, providing data to other stakeholders and the Member State's internal control</p> <p><u>Media</u>: preventing conflicts of interest between beneficiary and payment agency</p>	-	-	-	X	-	-	-	X	-	X
Union co-financing rate		For each priority, the Commission decision shall set out whether the co-financing rate for the priority is to be applied to either of the following: (a) total contribution, including public and private contribution (b) public contribution	<p><u>CPR</u>: transparency of implementation of the funds and communication on programmes</p> <p><u>MA</u>: complying with CAP Regulation and CPR, providing data to other stakeholders and the Member State's internal control</p> <p><u>NGO</u>: improving transparency to prevent fraud, and improving data quality and accessibility</p>	-	X	-	-	-	-	-	X	X	-

Indicator	Definition (CAP)	Definition (Cohesion Funds)	Motivation for having this indicator	Legislation		Stakeholders							
				CAP Regulation	CPR	European Commission	ECA	OLAF	EPPO	European Parliament	Managing authorities	NGOs	Media
Other private funding			<u>MA</u> : complying with CAP Regulation and CPR, providing data to other stakeholders and the Member State's internal control <u>NGO</u> : improving transparency to prevent fraud, and improving data quality and accessibility	-	-	-	-	-	-	-	x	X	-
Other public funding			<u>MA</u> : complying with CAP Regulation and CPR, providing data to other stakeholders and the Member State's internal control <u>NGO</u> : improving transparency to prevent fraud, and improving data quality and accessibility	-	-	-		-	-	-	X	X	-
Total amount of support for call		Total amount of support for the call	<u>CPR</u> : transparency of implementation of the funds and communication on programmes <u>EP</u> : allowing a precise overview of the distribution and allocation of EU funds <u>NGO</u> : improving transparency to prevent fraud, and improving data quality and accessibility	-	X	-		-	-	X	-	X	-
Payment claim	The payment entitlements declared for activation		<u>CAP</u> : improving effectiveness and monitoring of Union support <u>ECA</u> : making sure that the funds are managed properly, investigating for possible fraud <u>Media</u> : preventing fraud, irregularities and unnecessary spending of EU funds	X	-	-		-	-	-	-	-	X

Indicator	Definition (CAP)	Definition (Cohesion Funds)	Motivation for having this indicator	Legislation		Stakeholders							
				CAP Regulation	CPR	European Commission	ECA	OLAF	EPPO	European Parliament	Managing authorities	NGOs	Media
Payment amounts	The amounts of payment corresponding to each measure financed by the funds received by each beneficiary in the financial year concerned	The amounts of payment corresponding to each measure financed by the funds received by each beneficiary in the financial year concerned	<p><u>CAP</u>: safeguarding the Union's financial interests and transparency</p> <p><u>OLAF</u>: contributing to the analysis of possible cases of irregularities, fraud or other offences</p> <p><u>EP</u>: allowing a precise overview of the distribution and allocation of EU funds</p> <p><u>NGO</u>: improving transparency to prevent fraud, and improving data quality and accessibility</p> <p><u>Media</u>: preventing fraud, irregularities and unnecessary spending of EU funds</p>	X	-	-		X	-	X	-	X	X
Budgetary year			<p><u>MA</u>: complying with CAP Regulation and CPR, providing data to other stakeholders and the Member State's internal control</p>	-	-	-		-	X	-	X	-	-

Source: Authors.

**Table A.2 Indicators and (potential) data sources**

Indicator	Source	Access	Availability	Format	Coverage					Identification	Issues
					Public	Public sector	Limited liability company	Other legal person	Natural person		
Direct beneficiary indicators and sources											
Unique beneficiary identifier	Managing authorities	Auditing, investigative purposes, rarely general public	<u>CAP</u> : 2 years <u>CP</u> : 5 years	<u>CAP</u> : mostly web-based, sometimes XML or Excel files <u>CP</u> : mostly Excel files, sometimes web-based	X	X	X	X	X	Mostly beneficiary name, sometimes location (T) Beneficiary name, location (A)	
	Public procurement databases	Auditing, investigative purposes, public (restricted information)	7 years for successful tenders, 5 years for unsuccessful tenders	Unknown	X	X	X	X	X	Name, rarely geographical information of beneficiary (T) Financial and other data relevant to the procurement process (A)	Difficult to access, publicly available information varies
First name	Managing authorities	General public	<u>CAP</u> : 2 years <u>CP</u> : 5 years	<u>CAP</u> : mostly web-based, sometimes XML or Excel files <u>CP</u> : mostly Excel files, sometimes web-based	n/a	n/a	n/a	n/a	X	Sometimes location (T) Unique beneficiary identifier, location (A)	Natural person names often not complete or are abbreviated Often no indication whether name is first name or surname Often no indication whether natural person name or company name Inconsistent transliteration

Indicator	Source	Access	Availability	Format	Coverage					Identification	Issues
					Public	Public sector	Limited liability company	Other legal person	Natural person		
	Public procurement databases	Auditing, investigative purposes, public (restricted information)	7 years for successful tenders, 5 years for unsuccessful tenders	Unknown	n/a	n/a	n/a	n/a	X	Name, rarely geographical information of beneficiary (T) Financial and other data relevant to the procurement process (A)	Difficult to access, publicly available information varies
Surname	Managing authorities	General public	<u>CAP</u> : 2 years <u>CP</u> : 5 years	<u>CAP</u> : mostly web-based, sometimes XML or Excel files <u>CP</u> : mostly Excel files, sometimes web-based	n/a	n/a	n/a	n/a	X	Unique beneficiary identifier, location (A)	Often no indication whether name is first name or surname  Often no indication whether natural person name or company name  Inconsistent transliteration
	Public procurement databases	Auditing, investigative purposes, public (restricted information)	7 years for successful tenders, 5 years for unsuccessful tenders	Unknown	X	X	X	X	X	Name, rarely geographical information of beneficiary (T) Financial and other data relevant to the procurement process (A)	Difficult to access, publicly available information varies
Name of beneficiary	Managing authorities	General public	<u>CAP</u> : 2 years <u>CP</u> : 5 years	<u>CAP</u> : mostly web-based, sometimes XML or Excel files <u>CP</u> : mostly Excel files, sometimes web-based	X	X	X	n/a	n/a	Sometimes location (T) Unique beneficiary identifier, location (A)	Beneficiary name is often not the full legal registered name  Often no indication whether natural person name or company name

Indicator	Source	Access	Availability	Format	Coverage					Identification	Issues
					Public	Public sector	Limited liability company	Other legal person	Natural person		
											Potentially outdated information (name has changed)
	Public procurement databases	Auditing, investigative purposes, public (restricted information)	7 years for successful tenders, 5 years for unsuccessful tenders	Unknown	X	X	X	n/a	n/a	Name, rarely geographical information of beneficiary (T) Financial and other data relevant to the procurement process (A)	Difficult to access, publicly available information varies
	EDES	Auditing, investigative purposes, public (only select entries)	Depends on length of sanction	Web-based	-	-	X	n/a	n/a	Name of the beneficiary, address of the beneficiary (T & A)	Only a select few sanctioned entities are publicly available
Full name of association	Managing authorities	General public	<u>CAP</u> : 2 years <u>CP</u> : 5 years	<u>CAP</u> : mostly web-based, sometimes XML or Excel files <u>CP</u> : mostly Excel files, sometimes web-based	n/a	n/a	n/a	X	X	Sometimes location (T) Unique beneficiary identifier, location (A)	Association names often not the full legal registered name Inconsistent transliteration Potentially outdated information (name has changed)
	Public procurement databases	Auditing, investigative purposes, public (restricted information)	7 years for successful tenders, 5 years for unsuccessful tenders	Unknown	n/a	n/a	n/a	X	X	Name, rarely geographical information of beneficiary (T) Financial and other data relevant to the procurement process (A)	Difficult to access, publicly available information varies

Indicator	Source	Access	Availability	Format	Coverage					Identification	Issues
					Public	Public sector	Limited liability company	Other legal person	Natural person		
Date of birth	Managing authorities	Auditing, investigative purposes	<u>CAP</u> : 2 years <u>CP</u> : 5 years	Unknown	X	X	X	X	X	Private information (T) Beneficiary name, location, unique beneficiary identifier (A)	
	Public procurement databases	Auditing, investigative purposes, public (restricted information)	7 years for successful tenders, 5 years for unsuccessful tenders	Unknown	X	X	X	X	X	Name, rarely geographical information of beneficiary (T) Financial and other data relevant to the procurement process (A)	Difficult to access, publicly available information varies
	Orbis	Paid access	Only current information	Bulk and single queries	X	X	X	X	X	Name of the beneficiary, Tax/VAT identification number (T) Beneficiary name, location, unique beneficiary identifier (A)	Erroneous matches possible using only the name of the beneficiary Tax/VAT identification number for precise matching often not available
	LexisNexis World Compliance	Paid access	Unknown	Single queries	n/a	n/a	n/a	n/a	X	Name of beneficiary (T & A)	Erroneous matches possible using only the name of the beneficiary, only 54% of observations with complete data
Location indicator	Managing authorities	Auditing, investigative purposes, general public	<u>CAP</u> : 2 years <u>CP</u> : 5 years	<u>CAP</u> : mostly web-based, sometimes XML or Excel files	X	X	X	X	X	Name of the beneficiary (T) Name of the beneficiary, unique beneficiary identifier (A)	

Indicator	Source	Access	Availability	Format	Coverage					Identification	Issues
					Public	Public sector	Limited liability company	Other legal person	Natural person		
				CP: mostly Excel files, sometimes web-based							
	Public procurement databases	Auditing, investigative purposes, public (restricted information)	7 years for successful tenders, 5 years for unsuccessful tenders	Unknown	X	X	X	X	X	Name, rarely geographical information of beneficiary (T) Financial and other data relevant to the procurement process (A)	Difficult to access, publicly available information varies
	EDES	Auditing, investigative purposes, public (only select entries)	Depends on length of sanction	Web-based	-	-	X	X	-	Name of the beneficiary, address of the beneficiary (T & A)	Only a select few sanctioned entities are publicly available
Municipality	Managing authorities	Auditing, investigative purposes, sometimes general public	CAP: 2 years CP: 5 years	CAP: mostly web-based, sometimes XML or Excel files CP: mostly Excel files, sometimes web-based	X	X	X	X	X	Name of the beneficiary (T) Name of the beneficiary, unique beneficiary identifier (A)	Mostly only location of the activity is provided, not location of the beneficiary
	Public procurement databases	Auditing, investigative purposes, public (restricted information)	7 years for successful tenders, 5 years for	Unknown	X	X	X	X	X	Name, rarely geographical information of beneficiary (T) Financial and other data relevant to the procurement process (A)	Difficult to access, publicly available information varies

Indicator	Source	Access	Availability	Format	Coverage					Identification	Issues
					Public	Public sector	Limited liability company	Other legal person	Natural person		
			unsuccessful tenders								
	BRIS	General public (possibly paid), expanded access for investigative purposes	At least 10 years, depending on date of incorporation	Single queries	-	-	X	-	-	Name of the beneficiary, national registration number (T & A)	Erroneous matches possible using name of the beneficiary National registration number for precise matching rarely available Slow retrieval of information from reporting systems
	EDES	Auditing, investigative purposes, public (only select entries)	Depends on length of sanction	Web-based	-	-	X	X	-	Name of the beneficiary, address of the beneficiary (T & A)	Only a select few sanctioned entities are publicly available
	Orbis	Paid access	10 years	Bulk and single queries	X	X	X	X	X	Name of the beneficiary, Tax/VAT identification number (T & A)	Erroneous matches possible using only the name of the beneficiary Tax/VAT identification number for precise matching often not available
Postal code	Managing authorities	Auditing, investigative purposes, sometimes general public	<u>CAP</u> : 2 years <u>CP</u> : 5 years	<u>CAP</u> : mostly web-based, sometimes XML or Excel files	X	X	X	X	X	Name of the beneficiary (T) Name of the beneficiary, unique beneficiary identifier (A)	Mostly only location of the activity is provided, not location of the beneficiary

Indicator	Source	Access	Availability	Format	Coverage					Identification	Issues
					Public	Public sector	Limited liability company	Other legal person	Natural person		
				CP: mostly Excel files, sometimes web-based							
	Public procurement databases	Auditing, investigative purposes, public (restricted information)	7 years for successful tenders, 5 years for unsuccessful tenders	Unknown	X	X	X	X	X	Name, rarely geographical information of beneficiary (T) Financial and other data relevant to the procurement process (A)	Difficult to access, publicly available information varies
	BRIS	General public (possibly paid), expanded access for investigative purposes	At least 10 years, depending on date of incorporation	Single queries	-	-	X	-	-	Name of the beneficiary, national registration number (T & A)	Erroneous matches possible using name of the beneficiary National registration number for precise matching rarely available Slow retrieval of information from reporting systems
	EDES	Auditing, investigative purposes, public (only select entries)	Depends on length of sanction	Web-based	-	-	X	X	-	Name of the beneficiary, address of the beneficiary (T & A)	Only a select few sanctioned entities are publicly available
	Orbis	Paid access	10 years	Bulk and single queries	X	X	X	X	X	Name of the beneficiary, Tax/VAT identification number (T & A)	Erroneous matches possible using only the name of the beneficiary

Indicator	Source	Access	Availability	Format	Coverage					Identification	Issues
					Public	Public sector	Limited liability company	Other legal person	Natural person		
											Tax/VAT identification number for precise matching often not available
Country	Managing authorities	Auditing, investigative purposes	<u>CAP</u> : 2 years <u>CP</u> : 5 years	<u>CAP</u> : mostly web-based, sometimes XML or Excel files <u>CP</u> : mostly Excel files, sometimes web-based	X	X	X	X	X	Name of the beneficiary (T) Name of the beneficiary, unique beneficiary identifier (A)	Mostly only location of the activity is provided, not location of the beneficiary
	Public procurement databases	Auditing, investigative purposes, public (restricted information)	7 years for successful tenders, 5 years for unsuccessful tenders	Unknown	X	X	X	X	X	Name, rarely geographical information of beneficiary (T) Financial and other data relevant to the procurement process (A)	Difficult to access, publicly available information varies
	BRIS	General public (possibly paid), expanded access for investigative purposes	At least 10 years, depending on date of incorporation	Single queries	-	-	X	-	-	Name of the beneficiary, national registration number (T & A)	Erroneous matches possible using name of the beneficiary National registration number for precise matching rarely available Slow retrieval of information from reporting systems

Indicator	Source	Access	Availability	Format	Coverage					Identification	Issues
					Public	Public sector	Limited liability company	Other legal person	Natural person		
	EDES	Auditing, investigative purposes, public (only select entries)	Depends on length of sanction	Web-based	-	-	X	X	-	Name of the beneficiary, address of the beneficiary (T & A)	Only a select few sanctioned entities are publicly available
	Orbis	Paid access	10 years	Bulk and single queries	X	X	X	X	X	Name of the beneficiary, Tax/VAT identification number (T & A)	Erroneous matches possible using only the name of the beneficiary Tax/VAT identification number for precise matching often not available
NUTS 2 level region	Managing authorities	Auditing, investigative purposes, rarely general public	<u>CAP</u> : 2 years <u>CP</u> : 5 years	<u>CP</u> : mostly Excel files, sometimes web-based	X	X	X	X	X	Mostly beneficiary name, sometimes location (T) Beneficiary name, location, unique beneficiary identifier (A)	
	Public procurement databases	Auditing, investigative purposes, public (restricted information)	7 years for successful tenders, 5 years for unsuccessful tenders	Unknown	X	X	X	X	X	Name, rarely geographical information of beneficiary (T) Financial and other data relevant to the procurement process (A)	Difficult to access, publicly available information varies
	BRIS	General public (possibly paid), expanded access for investigative purposes	At least 10 years, depending on date of incorporation	Single queries	-	-	X	-	-	Name of the beneficiary, national registration number (T & A)	Erroneous matches possible using name of the beneficiary National registration number for precise

Indicator	Source	Access	Availability	Format	Coverage					Identification	Issues
					Public	Public sector	Limited liability company	Other legal person	Natural person		
											matching rarely available Slow retrieval of information from reporting systems
	Orbis	Paid access	10 years	Bulk and single queries	X	X	X	X	X	Name of the beneficiary, Tax/VAT identification number (T & A)	Erroneous matches possible using only the name of the beneficiary Tax/VAT identification number for precise matching often not available Available data is sparse
Beneficiary contact details	Managing authorities	Auditing, investigative purposes, rarely general public	<u>CAP</u> : 2 years <u>CP</u> : 5 years	<u>CP</u> : mostly Excel files, sometimes web-based	X	X	X	X	X	Mostly beneficiary name, sometimes location (T) Beneficiary name, location, unique beneficiary identifier (A)	
	Public procurement databases	Auditing, investigative purposes, public (restricted information)	7 years for successful tenders, 5 years for unsuccessful tenders	Unknown	X	X	X	X	X	Name, rarely geographical information of beneficiary (T) Financial and other data relevant to the procurement process (A)	Difficult to access, publicly available information varies
	BRIS	General public (possibly paid), expanded access	At least 10 years, depending on	Single queries	-	-	X	-	-	Name of the beneficiary, national registration number (T & A)	Erroneous matches possible using name of the beneficiary

Indicator	Source	Access	Availability	Format	Coverage					Identification	Issues
					Public	Public sector	Limited liability company	Other legal person	Natural person		
		for investigative purposes	date of incorporation								National registration number for precise matching rarely available Slow retrieval of information from reporting systems
	Orbis	Paid access	10 years	Bulk and single queries	X	X	X	X	X	Name of the beneficiary, Tax/VAT identification number (T & A)	Erroneous matches possible using only the name of the beneficiary Tax/VAT identification number for precise matching often not available Available data is sparse
Commercial documents of undertakings or associated natural and legal persons	Managing authorities	Auditing, investigative purposes	Unknown	Unknown	X	X	X	X	X	<i>Private information (T)</i> Name of the beneficiary, location, unique beneficiary identifier (A)	
	Public procurement databases	Auditing, investigative purposes, public (restricted information)	7 years for successful tenders, 5 years for unsuccessful tenders	Unknown	X	X	X	X	X	Name, rarely geographical information of beneficiary (T) Financial and other data relevant to the procurement process (A)	Difficult to access, publicly available information varies
Commercial documents of third parties	Managing authorities	Auditing, investigative purposes	Unknown	Unknown	X	X	X	X	X	<i>Private information (T)</i>	

Indicator	Source	Access	Availability	Format	Coverage					Identification	Issues
					Public	Public sector	Limited liability company	Other legal person	Natural person		
										Name of the beneficiary, location, unique beneficiary identifier (A)	
	Public procurement databases	Auditing, investigative purposes, public (restricted information)	7 years for successful tenders, 5 years for unsuccessful tenders	Unknown	X	X	X	X	X	Name, rarely geographical information of beneficiary (T) Financial and other data relevant to the procurement process (A)	Difficult to access, publicly available information varies
Documents for on-the-spot checks	Managing authorities	Auditing, investigative purposes	Unknown	Unknown	X	X	X	X	X	<i>Private information (T)</i> Name of the beneficiary, location, unique beneficiary identifier (A)	
	Public procurement databases	Auditing, investigative purposes, public (restricted information)	7 years for successful tenders, 5 years for unsuccessful tenders	Unknown	X	X	X	X	X	Name, rarely geographical information of beneficiary (T) Financial and other data relevant to the procurement process (A)	Difficult to access, publicly available information varies
Documents for administrative checks	Managing authorities	Auditing, investigative purposes	Unknown	Unknown	X	X	X	X	X	<i>Private information (T)</i> Name of the beneficiary, location, unique beneficiary identifier (A)	
	Public procurement databases	Auditing, investigative purposes, public (restricted information)	7 years for successful tenders, 5 years for	Unknown	X	X	X	X	X	Name, rarely geographical information of beneficiary (T)	Difficult to access, publicly available information varies

Indicator	Source	Access	Availability	Format	Coverage					Identification	Issues
					Public	Public sector	Limited liability company	Other legal person	Natural person		
			unsuccessful tenders							Financial and other data relevant to the procurement process (A)	
Agricultural activity of beneficiary	Managing authorities	Auditing, investigative purposes	Unknown	Unknown	X	X	X	X	X	<i>Private information</i> (T) Name of the beneficiary, location, unique beneficiary identifier (A)	
	Public procurement databases	Auditing, investigative purposes, public (restricted information)	7 years for successful tenders, 5 years for unsuccessful tenders	Unknown	X	X	X	X	X	Name, rarely geographical information of beneficiary (T) Financial and other data relevant to the procurement process (A)	Difficult to access, publicly available information varies
Holding of beneficiary	Managing authorities	Auditing, investigative purposes	Unknown	Unknown	X	X	X	X	X	<i>Private information</i> (T) Name of the beneficiary, location, unique beneficiary identifier (A)	
	Public procurement databases	Auditing, investigative purposes, public (restricted information)	7 years for successful tenders, 5 years for unsuccessful tenders	Unknown	X	X	X	X	X	Name, rarely geographical information of beneficiary (T) Financial and other data relevant to the procurement process (A)	Difficult to access, publicly available information varies
Satellite images	Managing authorities	Auditing, investigative purposes	Unknown	Unknown	X	X	X	X	X	<i>Private information</i> (T)	

Indicator	Source	Access	Availability	Format	Coverage					Identification	Issues
					Public	Public sector	Limited liability company	Other legal person	Natural person		
	Geospatial Aid Application (GSAA)	Auditing, investigative purposes	Unknown	Unknown	X	X	X	X	X	Private information (T)	
Information on whether the beneficiary is a public or a private entity	Managing authorities	Auditing, investigative purposes, rarely general public	<u>CP</u> : 5 years	<u>CP</u> : mostly Excel files, sometimes web-based	X	X	X	X	X	Mostly beneficiary name, sometimes location (T) Name of the beneficiary, location, unique beneficiary identifier (A)	
	Public procurement databases	Auditing, investigative purposes, public (restricted information)	7 years for successful tenders, 5 years for unsuccessful tenders	Unknown	X	X	X	X	X	Name, rarely geographical information of beneficiary (T) Financial and other data relevant to the procurement process (A)	Difficult to access, publicly available information varies
Information on whether the beneficiary of a small project fund is a cross-border legal body, a European grouping of territorial cooperation or a body with legal personality	Managing authorities	Auditing, investigative purposes, rarely general public	<u>CP</u> : 5 years	<u>CP</u> : mostly Excel files, sometimes web-based	X	X	X	X	X	Mostly beneficiary name, sometimes location (T) Name of the beneficiary, location, unique beneficiary identifier (A)	
	Public procurement databases	Auditing, investigative purposes, public (restricted information)	7 years for successful tenders, 5 years for unsuccessful tenders	Unknown	X	X	X	X	X	Name, rarely geographical information of beneficiary (T) Financial and other data relevant to the procurement process (A)	Difficult to access, publicly available information varies

Indicator	Source	Access	Availability	Format	Coverage					Identification	Issues
					Public	Public sector	Limited liability company	Other legal person	Natural person		
Information on whether the beneficiary is granting or receiving	Managing authorities	Auditing, investigative purposes, general public	<u>CP</u> : 5 years	<u>CP</u> : mostly Excel files, sometimes web-based	X	X	X	X	X	Mostly beneficiary name, sometimes location (T) Name of the beneficiary, location, unique beneficiary identifier (A)	Most of the data published concerns receiving beneficiaries
	Public procurement databases	Auditing, investigative purposes, public (restricted information)	7 years for successful tenders, 5 years for unsuccessful tenders	Unknown	X	X	X	X	X	Name, rarely geographical information of beneficiary (T) Financial and other data relevant to the procurement process (A)	Difficult to access, publicly available information varies
Information on whether the beneficiary is the body that implements a holding fund	Managing authorities	Auditing, investigative purposes, rarely general public	<u>CP</u> : 5 years	<u>CP</u> : mostly Excel files, sometimes web-based	X	X	X	X	X	Mostly beneficiary name, sometimes location (T) Name of the beneficiary, location, unique beneficiary identifier (A)	
	Public procurement databases	Auditing, investigative purposes, public (restricted information)	7 years for successful tenders, 5 years for unsuccessful tenders	Unknown	X	X	X	X	X	Name, rarely geographical information of beneficiary (T) Financial and other data relevant to the procurement process (A)	Difficult to access, publicly available information varies
Information on whether the beneficiary is the body that	Managing authorities	Auditing, investigative purposes, rarely general public	<u>CP</u> : 5 years	<u>CP</u> : mostly Excel files, sometimes web-based	X	X	X	X	X	Mostly beneficiary name, sometimes location (T) Name of the beneficiary, location, unique beneficiary identifier (A)	Distinction often not made in published data

Indicator	Source	Access	Availability	Format	Coverage					Identification	Issues
					Public	Public sector	Limited liability company	Other legal person	Natural person		
implements a specific fund	Public procurement databases	Auditing, investigative purposes, public (restricted information)	7 years for successful tenders, 5 years for unsuccessful tenders	Unknown	X	X	X	X	X	Name, rarely geographical information of beneficiary (T) Financial and other data relevant to the procurement process (A)	Difficult to access, publicly available information varies
Information on whether the beneficiary is a legal or a natural person	Managing authorities	Auditing, investigative purposes, rarely general public	<u>CP</u> : 5 years	<u>CP</u> : mostly Excel files, sometimes web-based	X	X	X	X	X	Mostly beneficiary name, sometimes location (T) Name of the beneficiary, location, unique beneficiary identifier (A)	
	Public procurement databases	Auditing, investigative purposes, public (restricted information)	7 years for successful tenders, 5 years for unsuccessful tenders	Unknown	X	X	X	X	X	Name, rarely geographical information of beneficiary (T) Financial and other data relevant to the procurement process (A)	Difficult to access, publicly available information varies
Information on the managing authority	Managing authorities	General public	<u>CAP</u> : 2 years <u>CP</u> : 5 years	Web-based	X	X	X	X	X	n/a	
Turnover	Public procurement databases	Auditing, investigative purposes, public (restricted information)	7 years for successful tenders, 5 years for unsuccessful tenders	Unknown	X	X	X	X	X	Name, rarely geographical information of beneficiary (T) Financial and other data relevant to the procurement process (A)	Difficult to access, publicly available information varies

Indicator	Source	Access	Availability	Format	Coverage					Identification	Issues
					Public	Public sector	Limited liability company	Other legal person	Natural person		
	BRIS	General public (possibly paid), expanded access for investigative purposes	At least 10 years, depending on date of incorporation	Single queries	-	-	X	-	-	Name of the beneficiary, national registration number (T & A)	Erroneous matches possible using name of the beneficiary National registration number for precise matching rarely available Slow retrieval of information from reporting systems
	Orbis	Paid access	10 years	Bulk and single queries	X	X	X	X	X	Name of the beneficiary, Tax/VAT identification number (T & A)	Erroneous matches possible using only the name of the beneficiary Tax/VAT identification number for precise matching often not available Available data is sparse
Number of employees	Public procurement databases	Auditing, investigative purposes, public (restricted information)	7 years for successful tenders, 5 years for unsuccessful tenders	Unknown	X	X	X	X	X	Name, rarely geographical information of beneficiary (T) Financial and other data relevant to the procurement process (A)	Difficult to access, publicly available information varies
	BRIS	General public (possibly paid), expanded access for investigative purposes	At least 10 years, depending on date of incorporation	Single queries	-	-	X	-	-	Name of the beneficiary, national registration number (T & A)	Erroneous matches possible using name of the beneficiary National registration number for precise

Indicator	Source	Access	Availability	Format	Coverage					Identification	Issues
					Public	Public sector	Limited liability company	Other legal person	Natural person		
											matching rarely available Slow retrieval of information from reporting systems
	Orbis	Paid access	10 years	Bulk and single queries	X	X	X	X	X	Name of the beneficiary, Tax/VAT identification number (T & A)	Erroneous matches possible using only the name of the beneficiary Tax/VAT identification number for precise matching often not available Available data is sparse
VAT registration number	Public procurement databases	Auditing, investigative purposes, public (restricted information)	7 years for successful tenders, 5 years for unsuccessful tenders	Unknown	X	X	X	X	X	Name, rarely geographical information of beneficiary (T) Financial and other data relevant to the procurement process (A)	Difficult to access, publicly available information varies
	BRIS	General public (possibly paid), expanded access for investigative purposes	At least 10 years, depending on date of incorporation	Single queries	-	-	X	-	-	Name of the beneficiary, sometimes location (T) Name of the beneficiary, unique beneficiary identifier, location (A)	Erroneous matches possible using name of the beneficiary
	Orbis	Paid access	10 years	Bulk and single queries	X	X	X	X	X	Name of the beneficiary, sometimes location (T)	Erroneous matches possible using only the name of the beneficiary

Indicator	Source	Access	Availability	Format	Coverage					Identification	Issues
					Public	Public sector	Limited liability company	Other legal person	Natural person		
										Name of the beneficiary, unique beneficiary identifier, location (A)	
Tax registration number	Public procurement databases	Auditing, investigative purposes, public (restricted information)	7 years for successful tenders, 5 years for unsuccessful tenders	Unknown	X	X	X	X	X	Name, rarely geographical information of beneficiary (T) Financial and other data relevant to the procurement process (A)	Difficult to access, publicly available information varies
	BRIS	General public (possibly paid), expanded access for investigative purposes	At least 10 years, depending on date of incorporation	Single queries	-	-	X	-	-	Name of the beneficiary, sometimes location (T) Name of the beneficiary, unique beneficiary identifier, location (A)	Erroneous matches possible using name of the beneficiary
	Orbis	Paid access	10 years	Bulk and single queries	X	X	X	X	X	Name of the beneficiary, sometimes location (T) Name of the beneficiary, unique beneficiary identifier, location (A)	Erroneous matches possible using only the name of the beneficiary
Implementing beneficiary indicators and sources											
Unique beneficiary identifier	Managing authorities	Auditing, investigative purposes, rarely general public	<u>CAP</u> : 2 years <u>CP</u> : 5 years	<u>CAP</u> : mostly web-based, sometimes XML or Excel files <u>CP</u> : mostly Excel files,	X	X	X	X	X	Mostly beneficiary name, sometimes location (T) Beneficiary name, location (A)	

Indicator	Source	Access	Availability	Format	Coverage					Identification	Issues
					Public	Public sector	Limited liability company	Other legal person	Natural person		
				sometimes web-based							
	Public procurement databases	Auditing, investigative purposes, public (restricted information)	7 years for successful tenders, 5 years for unsuccessful tenders	Unknown	X	X	X	X	X	Name, rarely geographical information of beneficiary (T) Financial and other data relevant to the procurement process (A)	Difficult to access, publicly available information varies
First name	Managing authorities	General public	<u>CAP</u> : 2 years <u>CP</u> : 5 years	<u>CAP</u> : mostly web-based, sometimes XML or Excel files <u>CP</u> : mostly Excel files, sometimes web-based	n/a	n/a	n/a	n/a	X	Sometimes location (T) Unique beneficiary identifier, location (A)	Natural person names often not complete or are abbreviated Often no indication whether name is first name or surname Often no indication whether natural person name or company name Inconsistent transliteration

Indicator	Source	Access	Availability	Format	Coverage					Identification	Issues
					Public	Public sector	Limited liability company	Other legal person	Natural person		
	Public procurement databases	Auditing, investigative purposes, public (restricted information)	7 years for successful tenders, 5 years for unsuccessful tenders	Unknown	n/a	n/a	n/a	n/a	X	Name, rarely geographical information of beneficiary (T) Financial and other data relevant to the procurement process (A)	Difficult to access, publicly available information varies
Surname	Managing authorities	General public	<u>CAP</u> : 2 years <u>CP</u> : 5 years	<u>CAP</u> : mostly web-based, sometimes XML or Excel files <u>CP</u> : mostly Excel files, sometimes web-based	n/a	n/a	n/a	n/a	X	Unique beneficiary identifier, location (A)	Often no indication whether name is first name or surname Often no indication whether natural person name or company name Inconsistent transliteration
	Public procurement databases	Auditing, investigative purposes, public (restricted information)	7 years for successful tenders, 5 years for unsuccessful tenders	Unknown	n/a	n/a	n/a	n/a	X	Name, rarely geographical information of beneficiary (T) Financial and other data relevant to the procurement process (A)	Difficult to access, publicly available information varies
Contractor name	Managing authorities	Auditing, investigative purposes, rarely general public	<u>CP</u> : 5 years	<u>CP</u> : mostly Excel files, sometimes web-based	X	X	X	X	X	Mostly beneficiary name, sometimes location (T) Unique beneficiary identifier, location (A)	

Indicator	Source	Access	Availability	Format	Coverage					Identification	Issues
					Public	Public sector	Limited liability company	Other legal person	Natural person		
	Public procurement databases	Auditing, investigative purposes, public (restricted information)	7 years for successful tenders, 5 years for unsuccessful tenders	Unknown	X	X	X	X	X	Name, rarely geographical information of beneficiary (T) Financial and other data relevant to the procurement process (A)	Difficult to access, publicly available information varies
	EDES	Auditing, investigative purposes, public (only select entries)	Depends on length of sanction	Web-based	-	-	X	X	-	Name of the beneficiary, address of the beneficiary (T & A)	Only a select few sanctioned entities are publicly available
Name of beneficiary	Managing authorities	General public	<u>CAP</u> : 2 years <u>CP</u> : 5 years	<u>CAP</u> : mostly web-based, sometimes XML or Excel files <u>CP</u> : mostly Excel files, sometimes web-based	X	X	X	n/a	n/a	Sometimes location (T) Unique beneficiary identifier, location (A)	Beneficiary name is often not the full legal registered name Often no indication whether natural person name or company name Potentially outdated information (name has changed)
	Public procurement databases	Auditing, investigative purposes, public (restricted information)	7 years for successful tenders, 5 years for unsuccessful tenders	Unknown	X	X	X	n/a	n/a	Name, rarely geographical information of beneficiary (T) Financial and other data relevant to the procurement process (A)	Difficult to access, publicly available information varies

Indicator	Source	Access	Availability	Format	Coverage					Identification	Issues
					Public	Public sector	Limited liability company	Other legal person	Natural person		
	EDES	Auditing, investigative purposes, public (only select entries)	Depends on length of sanction	Web-based	-	-	X	n/a	n/a	Name of the beneficiary, address of the beneficiary (T & A)	Only a select few sanctioned entities are publicly available
Location indicator	Managing authorities	Auditing, investigative purposes, general public	<u>CAP</u> : 2 years <u>CP</u> : 5 years	<u>CAP</u> : mostly web-based, sometimes XML or Excel files <u>CP</u> : mostly Excel files, sometimes web-based	X	X	X	X	X	Name of the beneficiary (T) Name of the beneficiary, unique beneficiary identifier (A)	
	Public procurement databases	Auditing, investigative purposes, public (restricted information)	7 years for successful tenders, 5 years for unsuccessful tenders	Unknown	X	X	X	X	X	Name, rarely geographical information of beneficiary (T) Financial and other data relevant to the procurement process (A)	Difficult to access, publicly available information varies
	EDES	Auditing, investigative purposes, public (only select entries)	Depends on length of sanction	Web-based	-	-	X	X	-	Name of the beneficiary, address of the beneficiary (T & A)	Only a select few sanctioned entities are publicly available
Municipality	Public procurement databases	Auditing, investigative purposes, public	7 years for successful tenders, 5 years for	Unknown	X	X	X	X	X	Name, rarely geographical information of beneficiary (T)	Difficult to access, publicly available information varies

Indicator	Source	Access	Availability	Format	Coverage					Identification	Issues
					Public	Public sector	Limited liability company	Other legal person	Natural person		
		(restricted information)	unsuccessful tenders							Financial and other data relevant to the procurement process (A)	
	BRIS	General public (possibly paid), expanded access for investigative purposes	At least 10 years, depending on date of incorporation	Single queries	-	-	X	-	-	Name of the beneficiary, national registration number (T & A)	Erroneous matches possible using name of the beneficiary National registration number for precise matching rarely available Slow retrieval of information from reporting systems
	EDES	Auditing, investigative purposes, public (only select entries)	Depends on length of sanction	Web-based	-	-	X	X	-	Name of the beneficiary, address of the beneficiary (T & A)	Only a select few sanctioned entities are publicly available
	Orbis	Paid access	10 years	Bulk and single queries	X	X	X	X	X	Name of the beneficiary, Tax/VAT identification number (T & A)	Erroneous matches possible using only the name of the beneficiary Tax/VAT identification number for precise matching often not available
Postal code	Public procurement databases	Auditing, investigative purposes, public	7 years for successful tenders, 5 years for	Unknown	X	X	X	X	X	Name, rarely geographical information of beneficiary (T)	Difficult to access, publicly available information varies

Indicator	Source	Access	Availability	Format	Coverage					Identification	Issues
					Public	Public sector	Limited liability company	Other legal person	Natural person		
		(restricted information)	unsuccessful tenders							Financial and other data relevant to the procurement process (A)	
	BRIS	General public (possibly paid), expanded access for investigative purposes	At least 10 years, depending on date of incorporation	Single queries	-	-	X	-	-	Name of the beneficiary, national registration number (T & A)	Erroneous matches possible using name of the beneficiary National registration number for precise matching rarely available Slow retrieval of information from reporting systems
	EDES	Auditing, investigative purposes, public (only select entries)	Depends on length of sanction	Web-based	-	-	X	X	-	Name of the beneficiary, address of the beneficiary (T & A)	Only a select few sanctioned entities are publicly available
	Orbis	Paid access	10 years	Bulk and single queries	X	X	X	X	X	Name of the beneficiary, Tax/VAT identification number (T & A)	Erroneous matches possible using only the name of the beneficiary Tax/VAT identification number for precise matching often not available
Country	Public procurement databases	Auditing, investigative purposes, public	7 years for successful tenders, 5 years for	Unknown	X	X	X	X	X	Name, rarely geographical information of beneficiary (T)	Difficult to access, publicly available information varies

Indicator	Source	Access	Availability	Format	Coverage					Identification	Issues
					Public	Public sector	Limited liability company	Other legal person	Natural person		
		(restricted information)	unsuccessful tenders							Financial and other data relevant to the procurement process (A)	
	BRIS	General public (possibly paid), expanded access for investigative purposes	At least 10 years, depending on date of incorporation	Single queries	-	-	X	-	-	Name of the beneficiary, national registration number (T & A)	Erroneous matches possible using name of the beneficiary National registration number for precise matching rarely available Slow retrieval of information from reporting systems
	EDES	Auditing, investigative purposes, public (only select entries)	Depends on length of sanction	Web-based	-	-	X	X	-	Name of the beneficiary, address of the beneficiary (T & A)	Only a select few sanctioned entities are publicly available
	Orbis	Paid access	10 years	Bulk and single queries	X	X	X	X	X	Name of the beneficiary, Tax/VAT identification number (T & A)	Erroneous matches possible using only the name of the beneficiary Tax/VAT identification number for precise matching often not available
Beneficiary contact details	Public procurement databases	Auditing, investigative purposes, public	7 years for successful tenders, 5 years for	Unknown	X	X	X	X	X	Name, rarely geographical information of beneficiary (T)	Difficult to access, publicly available information varies

Indicator	Source	Access	Availability	Format	Coverage					Identification	Issues
					Public	Public sector	Limited liability company	Other legal person	Natural person		
		(restricted information)	unsuccessful tenders							Financial and other data relevant to the procurement process (A)	
	Managing authorities	Auditing, investigative purposes, rarely general public	<u>CAP</u> : 2 years <u>CP</u> : 5 years	<u>CP</u> : mostly Excel files, sometimes web-based	X	X	X	X	X	Mostly beneficiary name, sometimes location (T) Beneficiary name, location, unique beneficiary identifier (A)	
	BRIS	General public (possibly paid), expanded access for investigative purposes	At least 10 years, depending on date of incorporation	Single queries	-	-	X	-	-	Name of the beneficiary, national registration number (T & A)	Erroneous matches possible using name of the beneficiary National registration number for precise matching rarely available Slow retrieval of information from reporting systems
	Orbis	Paid access	10 years	Bulk and single queries	X	X	X	X	X	Name of the beneficiary, Tax/VAT identification number (T & A)	Erroneous matches possible using only the name of the beneficiary Tax/VAT identification number for precise matching often not available Available data is sparse

Indicator	Source	Access	Availability	Format	Coverage					Identification	Issues
					Public	Public sector	Limited liability company	Other legal person	Natural person		
Company profile	Orbis	Paid access	10 years	Bulk and single queries	X	X	X	X	X	Name of the beneficiary, Tax/VAT identification number (T & A)	Erroneous matches possible using only the name of the beneficiary Tax/VAT identification number for precise matching often not available Available data is sparse
Date of birth	Public procurement databases	Auditing, investigative purposes, public (restricted information)	7 years for successful tenders, 5 years for unsuccessful tenders	Unknown	n/a	n/a	n/a	n/a	X	Name, rarely geographical information of beneficiary (T) Financial and other data relevant to the procurement process (A)	Difficult to access, publicly available information varies
	Managing authorities	Auditing, investigative purposes,	<u>CAP</u> : 2 years <u>CP</u> : 5 years	Unknown	n/a	n/a	n/a	n/a	X	<i>Private information</i> (T) Beneficiary name, location, unique beneficiary identifier (A)	
	Orbis	Paid access	Only current information	Bulk and single queries	n/a	n/a	n/a	n/a	X	Name of the beneficiary, Tax/VAT identification number (T) Beneficiary name, location, unique beneficiary identifier (A)	Erroneous matches possible using only the name of the beneficiary Tax/VAT identification number for precise matching often not available
	LexisNexis World Compliance	Paid access	Unknown	Single queries	n/a	n/a	n/a	n/a	X	Name of beneficiary (T & A)	Erroneous matches possible using only the name of the

Indicator	Source	Access	Availability	Format	Coverage					Identification	Issues
					Public	Public sector	Limited liability company	Other legal person	Natural person		
											beneficiary, only 54% of observations with complete data
Sector	Managing authorities	Auditing, investigative purposes, rarely general public	<u>CAP</u> : 2 years <u>CP</u> : 5 years	<u>CAP</u> : mostly web-based, sometimes XML or Excel files <u>CP</u> : mostly Excel files, sometimes web-based	X	X	X	X	X	Mostly beneficiary name, sometimes location (T) Beneficiary name, location, unique beneficiary identifier (A)	
	Public procurement databases	Auditing, investigative purposes, public (restricted information)	7 years for successful tenders, 5 years for unsuccessful tenders	Unknown	X	X	X	X	X	Name, rarely geographical information of beneficiary (T) Financial and other data relevant to the procurement process (A)	Difficult to access, publicly available information varies
	Orbis	Paid access	10 years	Bulk and single queries	X	X	X	X	X	Name of the beneficiary, Tax/VAT identification number (T & A)	Erroneous matches possible using only the name of the beneficiary Tax/VAT identification number for precise matching often not available
Turnover	Public procurement databases	Auditing, investigative purposes, public	7 years for successful tenders, 5 years for	Unknown	X	X	X	X	X	Name, rarely geographical information of beneficiary (T)	Difficult to access, publicly available information varies

Indicator	Source	Access	Availability	Format	Coverage					Identification	Issues
					Public	Public sector	Limited liability company	Other legal person	Natural person		
		(restricted information)	unsuccessful tenders							Financial and other data relevant to the procurement process (A)	
	BRIS	General public (possibly paid), expanded access for investigative purposes	At least 10 years, depending on date of incorporation	Single queries	-	-	X	-	-	Name of the beneficiary, national registration number (T & A)	Erroneous matches possible using name of the beneficiary National registration number for precise matching rarely available Slow retrieval of information from reporting systems
	Orbis	Paid access	10 years	Bulk and single queries	X	X	X	X	X	Name of the beneficiary, Tax/VAT identification number (T & A)	Erroneous matches possible using only the name of the beneficiary Tax/VAT identification number for precise matching often not available Available data is sparse
VAT registration number	Managing authorities	Auditing, investigative purposes, rarely general public	<u>CAP</u> : 2 years <u>CP</u> : 5 years	<u>CAP</u> : mostly web-based, sometimes XML or Excel files <u>CP</u> : mostly Excel files, sometimes web-based	X	X	X	X	X	Mostly beneficiary name, sometimes location (T) Name of the beneficiary, location, unique beneficiary identifier (A)	

Indicator	Source	Access	Availability	Format	Coverage					Identification	Issues
					Public	Public sector	Limited liability company	Other legal person	Natural person		
	Public procurement databases	Auditing, investigative purposes, public (restricted information)	7 years for successful tenders, 5 years for unsuccessful tenders	Unknown	X	X	X	X	X	Name, rarely geographical information of beneficiary (T) Financial and other data relevant to the procurement process (A)	Difficult to access, publicly available information varies
	BRIS	General public (possibly paid), expanded access for investigative purposes	At least 10 years, depending on date of incorporation	Single queries	-	-	X	-	-	Name of the beneficiary, sometimes location (T) Name of the beneficiary, unique beneficiary identifier, location (A)	Erroneous matches possible using name of the beneficiary
	Orbis	Paid access	10 years	Bulk and single queries	X	X	X	X	X	Name of the beneficiary, sometimes location (T) Name of the beneficiary, unique beneficiary identifier, location (A)	Erroneous matches possible using only the name of the beneficiary
Tax registration number	Managing authorities	Auditing, investigative purposes, rarely general public	<u>CAP</u> : 2 years <u>CP</u> : 5 years	<u>CAP</u> : mostly web-based, sometimes XML or Excel files <u>CP</u> : mostly Excel files, sometimes web-based	X	X	X	X	X	Name of the beneficiary, sometimes location (T) Name of the beneficiary, unique beneficiary identifier, location (A)	
	Public procurement databases	Auditing, investigative purposes, public	7 years for successful tenders, 5	Unknown	X	X	X	X	X	Name, rarely geographical information of beneficiary (T)	Difficult to access, publicly available information varies

Indicator	Source	Access	Availability	Format	Coverage					Identification	Issues
					Public	Public sector	Limited liability company	Other legal person	Natural person		
		(restricted information)	years for unsuccessful tenders							Financial and other data relevant to the procurement process (A)	
	BRIS	General public (possibly paid), expanded access for investigative purposes	At least 10 years, depending on date of incorporation	Single queries	-	-	X	-	-	Name of the beneficiary, sometimes location (T) Name of the beneficiary, unique beneficiary identifier, location (A)	Erroneous matches possible using name of the beneficiary
	Orbis	Paid access	10 years	Bulk and single queries	X	X	X	X	X	Name of the beneficiary, sometimes location (T) Name of the beneficiary, unique beneficiary identifier, location (A)	Erroneous matches possible using only the name of the beneficiary
Ultimate beneficiary indicators and sources											
Unique beneficiary identifier	Orbis	Paid access	Only current information	Bulk and single queries	X	X	X	X	X	Name of the beneficiary, Tax/VAT identification number (T & A)	Erroneous matches possible using only the name of the beneficiary Tax/VAT identification number for precise matching often not available
	UBO directory	General public (possibly paid), expanded access for investigative purposes	Only current information	Single queries	-	-	X	X	-	Varies by Member State implementation (T & A)	Access often complicated due to verification with national citizen portals

Indicator	Source	Access	Availability	Format	Coverage					Identification	Issues
					Public	Public sector	Limited liability company	Other legal person	Natural person		
First name	Managing authorities	Auditing, investigative purposes	<u>CAP</u> : 2 years <u>CP</u> : 5 years	Unknown	X	X	X	X	X	Private information (T) Name of the beneficiary, unique beneficiary identifier, location (A)	
	Orbis	Paid access	Only current information	Bulk and single queries	X	X	X	X	X	Name of the beneficiary, Tax/VAT identification number (T & A)	Erroneous matches possible using only the name of the beneficiary Tax/VAT identification number for precise matching often not available
	UBO directory	General public (possibly paid), expanded access for investigative purposes	Only current information	Single queries	-	-	X	X	-	Varies by Member State implementation (T & A)	Access often complicated due to verification with national citizen portals
	LexisNexis World Compliance	Paid access	Unknown	Single queries	n/a	n/a	n/a	n/a	X	Name of beneficial owner (T & A)	Erroneous matches possible using only the name of the beneficiary, only 54% of observations with complete data
Surname	Managing authorities	Auditing, investigative purposes	<u>CAP</u> : 2 years <u>CP</u> : 5 years	Unknown	X	X	X	X	X	Private information (T) Name of the beneficiary, unique beneficiary identifier, location (A)	

Indicator	Source	Access	Availability	Format	Coverage					Identification	Issues
					Public	Public sector	Limited liability company	Other legal person	Natural person		
	Orbis	Paid access	Only current information	Bulk and single queries	X	X	X	X	X	Name of the beneficiary, Tax/VAT identification number (T & A)	Erroneous matches possible using only the name of the beneficiary Tax/VAT identification number for precise matching often not available
	UBO directory	General public (possibly paid), expanded access for investigative purposes	Only current information	Single queries	-	-	X	X	-	Varies by Member State implementation (T & A)	Access often complicated due to verification with national citizen portals
	LexisNexis World Compliance	Paid access	Unknown	Single queries	n/a	n/a	n/a	n/a	X	Name of beneficial owner (T & A)	Erroneous matches possible using only the name of the beneficiary, only 54% of observations with complete data
Name of beneficiary	Orbis	Paid access	Only current information	Bulk and single queries	X	X	X	X	X	Name of the beneficiary, Tax/VAT identification number (T & A)	Erroneous matches possible using only the name of the beneficiary Tax/VAT identification number for precise matching often not available
	UBO directory	General public (possibly paid), expanded access	Only current information	Single queries	-	-	X	X	-	Varies by Member State implementation (T & A)	Access often complicated due to verification with national citizen portals

Indicator	Source	Access	Availability	Format	Coverage					Identification	Issues
					Public	Public sector	Limited liability company	Other legal person	Natural person		
		for investigative purposes									
	LexisNexis World Compliance	Paid access	Unknown	Single queries	n/a	n/a	n/a	n/a	X	Name of beneficial owner (T & A)	Erroneous matches possible using only the name of the beneficiary, only 54% of observations with complete data
Date of birth	Orbis	Paid access	Only current information	Bulk and single queries	X	X	X	X	X	Name of the beneficiary, Tax/VAT identification number (T & A)	Erroneous matches possible using only the name of the beneficiary Tax/VAT identification number for precise matching often not available
	UBO directory	General public (possibly paid), expanded access for investigative purposes	Only current information	Single queries	-	-	X	X	-	Varies by Member State implementation (T & A)	Access often complicated due to verification with national citizen portals
	LexisNexis World Compliance	Paid access	Unknown	Single queries	n/a	n/a	n/a	n/a	X	Name of beneficial owner (T & A)	Erroneous matches possible using only the name of the beneficiary, only 54% of observations with complete data

Indicator	Source	Access	Availability	Format	Coverage					Identification	Issues
					Public	Public sector	Limited liability company	Other legal person	Natural person		
Agricultural parcels	Managing authorities	Auditing, investigative purposes	Unknown	Unknown	n/a	n/a	n/a	n/a	X	Private information (T) Name of the beneficiary, location, unique beneficiary identifier (A)	
	Land Parcel Identification System (LPIS)	Auditing, Investigative purposes	Unknown	Unknown	n/a	n/a	n/a	n/a	X	Private information (T) Name of the beneficiary, location, unique beneficiary identifier (A)	
Ownership data	Land Parcel Identification System (LPIS)	Auditing, Investigative purposes	Unknown	Unknown	n/a	n/a	n/a	n/a	X	Private information (T) Name of the beneficiary, location, unique beneficiary identifier (A)	
Holding of beneficiary	Managing authorities	Auditing, investigative purposes	<u>CAP</u> : 2 years <u>CP</u> : 5 years	Unknown	n/a	n/a	n/a	n/a	X	Private information (T) Name of the beneficiary, location, unique beneficiary identifier (A)	
VAT registration number	Managing authorities	Auditing, investigative purposes	<u>CAP</u> : 2 years <u>CP</u> : 5 years	Unknown	n/a	n/a	n/a	n/a	X	Private information (T) Name of the beneficiary, unique beneficiary identifier, location (A)	
	Orbis	Paid access	Only current information	Bulk and single queries	X	X	X	X	X	Name of the beneficiary, Tax/VAT identification number of owned company (T & A)	Erroneous matches possible using only the name of the beneficiary Tax/VAT identification number for precise

Indicator	Source	Access	Availability	Format	Coverage					Identification	Issues
					Public	Public sector	Limited liability company	Other legal person	Natural person		
											matching often not available
	UBO directory	General public (possibly paid), expanded access for investigative purposes	Only current information	Single queries	-	-	X	X	-	Varies by Member State implementation (T & A)	Access often complicated due to verification with national citizen portals
	LexisNexis World Compliance	Paid access	Unknown	Single queries	n/a	n/a	n/a	n/a	X	Name of beneficial owner (T & A)	Erroneous matches possible using only the name of the beneficiary, only 54% of observations with complete data
Tax identification number	Managing authorities	Auditing, investigative purposes	<u>CAP</u> : 2 years <u>CP</u> : 5 years	Unknown	n/a	n/a	n/a	n/a	X	<i>Private information</i> (T) Name of the beneficiary, unique beneficiary identifier, location (A)	
	Orbis	Paid access	Only current information	Bulk and single queries	X	X	X	X	X	Name of the beneficiary, Tax/VAT identification number of owned company (T & A)	Erroneous matches possible using only the name of the beneficiary Tax/VAT identification number for precise matching often not available

Indicator	Source	Access	Availability	Format	Coverage					Identification	Issues
					Public	Public sector	Limited liability company	Other legal person	Natural person		
	UBO directory	General public (possibly paid), expanded access for investigative purposes	Only current information	Single queries	-	-	X	X	-	Varies by Member State implementation (T&A)	Access often complicated due to verification with national citizen portals
	LexisNexis World Compliance	Paid access	Unknown	Single queries	n/a	n/a	n/a	n/a	X	Name of beneficial owner (T & A)	Erroneous matches possible using only the name of the beneficiary, only 54% of observations with complete data

Note: When the indicators used for identification is not disclosed, this is indicated as "Private information". Indicator(s) used for identification of the indicator value belonging to the beneficiary for either transparency (T) or audit and control purposes (A).

Source: Authors.



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At the request of the CONT Committee of the European Parliament, this study has been prepared as background information for work on the legislative Own Initiative Report on the digitalisation of European reporting, monitoring and audit.

Building on the findings of the study on 'The largest 50 beneficiaries in each EU Member State of CAP and Cohesion Funds', this study assesses the requirements for a single EU database of beneficiaries. Such a database would overcome the current fragmentation in the databases of beneficiaries of EU funds, ensure completeness and obtain the relevant indicators for all beneficiaries.

A single EU database of beneficiaries would serve for both audit and control, as well as transparency purposes. The core of the database would be the information from managing authorities which, through identifiers and matching indicators, would be linked to other databases to obtain all the required information. For transparency purposes, the reporting system would have to cover a subset of indicators, including registration number and type of beneficiary, in order to enable the identification of the ultimate beneficiaries.

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