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The Question Marks of Public Audits – Regularities and Irregularities in Public Administration

SUMMARY: The study analyses the concept of irregularity and its theoretical and legal manifestations. Irregularity in Hungarian law is in use in more than one sense; one of these is based on the regulations of the European Union. The EU's regulation of irregularity and domestic legal practice contain numerous contradictions. The present article attempts to draw attention to the contradictions of Hungarian regulational and contractual practice.

KEYWORDS: irregularity, audit, agreement, administrative sanction

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THE FLUID CONCEPT OF IRREGULARITY IN HUNGARIAN LAW

When examining public audits from a jurisprudence aspect, it is essential that from time to time we scrutinise the categories that serve as the basis for legal responsibility.¹ If, however, we review current public administration legal theory and literature, we are faced with the fact that auditing and monitoring are not particularly popular topics, despite the significant diversification of the audit system in the past twenty years partly as a result of the restructuring of state organisations, and partly due to the restructuring of activities to be audited. The public law system transformed as a result of the regime change has *balanced the single-centre audit solutions primarily based on organisational management powers by dividing and distributing*

certain audit powers. In this division of duties and powers, a central role was given to the specialised body of the Parliament, the State Audit Office. The function of audits is also reevaluated by the fact that the scope of entities to be audited has changed and broadened: *in the place of Socialist corporations public or private organisations or even private individuals may also perform state tasks* and may even receive funding from the state budget to perform these tasks. A very typical conclusion drawn from the public law history of the past twenty years is that one of the main reasons for practically all our 'state-level failures' is that either the audit net had holes in it or that certain elements of the control system did not perform their indicating and checking functions appropriately. Nearly all correction mechanisms targeted the improvement and development of the control system (as well) with less, rather than more success.

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With the accession to the EU, the task of the public control system became increasingly complex and was forced to face even more theoretical and practical challenges. The present study deals with a topic that is a *common point* of public audits, particularly the day-to-day activities of the State Audit Office and one of the basic problem sets of public administration legal dogmatism, the enforcement of law in public administration: namely the concept of *irregularity and its legal dogmatism content* as well as its place in the system of public administration law enforcement.

The primary objective of public audits is to enforce the legal conduct of audited entities (mainly state organisations but also authorised persons from the private sector). The SAO goes even further: it also examines *aspects of effectiveness and efficiency*. However, at the centre of its examination is still the *regular/irregular conflict pair* without anyone ever attempting to define the concept.

Irregularity as a legal institution is not a clearly defined term under the public administration laws currently in force in Hungary and this has a rather negative effect on the efficiency of law enforcement. If we search for the term ‘irregularity’ in the computer database for legal regulations we can find – not counting Competition Council resolutions – 255 statutes or Constitutional Court resolutions that use the term in question in a different way. Irregularity in terms of legal regulations is used with five different meanings:

- ① violation of certain technical conditions (mainly during the provision of network services);
- ② violation of requirements relating to construction activities;
- ③ violation of the internal rules of procedure of certain ministries, government agencies, central agencies, regional administrative bodies, i.e. primarily the violation of sectoral norms and requirements set out by the Rules of Organisation and Operation;

- ④ basis of sanctions related to unlawfulness regarding subsidies provided from the budget of the European Union;

- ⑤ violation of the internal norms and regulations of any organisation.²

ad) 1. The technical conditions related to network services that serve as the basis for irregularities of the first category are mostly regulated by sectoral laws and the implementation regulations of these laws. They do not stipulate the content of the irregularity or the method of committing the infringement; in most cases the regulation does no more than make it clear that if the conditions of service provision are infringed either intentionally or due to negligence, it shall qualify as irregularity and will usually entail exclusion from said service.³

ad) 2. The infringement of construction regulations stands partially for the violation of statutory obligations and partially for specifications contained in official permits and is undefined in law; we can only assume its existence through the fact that the basis of the application of construction fines is the irregularity of construction.

ad) 3. In the case of irregularities of the third category, we can observe a potential link to irregularity as regulated by EU law; however, the situation is more characterised by chaos than specification. The Rules of Organisation and Operation are published in ministerial orders, therefore, cannot be considered *erga omnes* norms, but at the same time take a prestigious position among *management tools applicable in public administration legal relationships*. These irregularities are without exception found in the organisation’s Rules of Organisation and Operation; the sectors – at least based on the analysis of ministerial orders – build on a single, uniform definition of irregularity. Definitions, however, are fluid.

The ministerial Rules of Organisation and Operation use the following definition: “The scope of the definition of irregularity is wide

and includes correctable omissions or deficiencies, as well as acts that provide grounds for the launching of disciplinary, criminal, infringement and indemnity procedures. *Irregularity is a deviation from an existing rule (law, decree, order, regulation) and may occur in the order of the operation of the state budget, in any event of fiscal management, in any activity of the performance of state tasks, in various operations, etc.* In basic cases such irregularities could be the following: a) intentional irregularities (misguidance, fraud, embezzlement, bribery, intentional irregular payment, etc.), b) non-intentional irregularities (irregularities arising from negligence, negligent behaviour, inappropriately kept books and records, etc.).”

*The definition of irregularity according to the Prime Minister’s Office*⁴ emphasises the following management powers: “Irregularity is the act or omission committed intentionally or due to negligence that results in the infringement of statutes, other legal instruments of public management, orders of the Prime Minister or the Minister in charge of the Prime Minister’s Office or the internal regulations of the Prime Minister’s Office; which infringement violates or endangers *the operational order of the state budget, fiscal or asset management or the performance of state tasks.*”

Central agencies are more general in their definitions: “All processes of the operation of budgetary institutions are regulated and determined by legal norms, internal orders and rules of procedures (hereinafter referred to as: provisions). Deviation from these provisions is considered an irregularity.”

Regardless of how many examples are listed, this particular group of irregularities is characterised by the fact that it considers the *violation of the norm* or the *violation of management powers* as the basis of irregularities, and this means that practically all methods of operation that violate regular operation qualify as irregularities. Of legal interests to

protect, it emphasises the *protection of the order of the state budget.*⁵

ad) 4. The majority of irregularities are related to subsidies paid from the EU budget, and the review of relevant domestic regulation is inseparable from community regulation. Our previous investigations have confirmed⁶ that the system of administrative sanctions of the European Union’s community law is *seemingly shifting from sectoral sanctions towards horizontal sanction regulation.* In my view, however, the regulation of administrative sanctions and measures cannot be regarded as horizontal just yet; but a number of elements have appeared in community law regulation which carry the possibility of a future comprehensive regulation. Besides the *jus puniendi* of EU Member States, sanctions regulated and applied at a community level also quickly appeared.⁷ The sanctions applied in the interest of enforcing community law were initially given the negative definition of “*neither fine nor penalty*”; later, however, EU regulation and theory⁸ came to distinguish three categories: quasi punitive sanctions which in most cases stood for fines, administrative enforcement measures and other administrative sanctions often burdened by criminal or civil law elements. *Initially community law regarded administrative sanctions as supplementary in nature.*

The Council Regulation on the protection of the European Communities’ financial interests could prove to be a starting point for a future comprehensive regulation; however, it has as yet not been worked into a form that is applicable to all sectors and illegitimacies. The central category of the concept of supranational sanction is *irregularity* which is linked to unlawfulness towards the community budget.

ad) 5. Council Regulation (Euratom) No. 2988/95/EC of 18 December 1995 on the protection of the European Communities’ financial interests defines irregularity as: “... *any infringement of a provision of Community*

law resulting from an act or omission by an economic operator, which has, or would have, the effect of prejudicing the general budget of the Communities or budgets managed by them, either by reducing or losing revenue accruing from own resources collected directly on behalf of the Communities, or by an unjustified item of expenditure.”

Of all irregularities, community regulation emphasises *fraud*, which the European Commission defines as *intentional irregularity*;⁹ however, it refers this to the jurisdiction of criminal law. It also punishes other intentional irregularities or those caused by negligence with administrative sanctions. Supranational sanctions are *subjective in basis*; and for the moment constitute a catalogue temporarily closed by the community legislator. The infringement of community financial interests may lead to the following legal administrative sanctions: *administrative fine, payment of the amount wrongly received or evaded, total or partial removal of an advantage granted by Community rules, exclusion from, or withdrawal of, the advantage for a period subsequent to that of the irregularity, the loss of a security or deposit, other sanctions of a purely economic type.*

However, in addition to sanctions, the infringement of community law may also lead to police measures. The objective of community police measures is *reparation*, and according to the regulation this includes *the payment or repayment of the amount wrongly received or evaded*, as well as *the full or partial loss of a security or deposit provided for the purpose of complying with the conditions laid down by rules*. While in the case of sectoral sanctions the distinction between sanctions and measures is mostly clear, the regulation drawn up to protect financial interests avoids defining the difference between the two. The two legal institutions can be distinguished from one another on the basis of at least four aspects; on the one hand their *objective* is different as the

goal of sanctions is to provide public administration action due to failure to fulfil obligations, while that of measures is to restore the sectoral order in question. In terms of *legal regulation*, sanctions have to account for constitutional and criminal law principles (and numerous criminal law and criminal procedure basic principles as well in the case of supranational sanctions), while in the case of measures not all guarantees have to be accounted for. In terms of *content*, sanctions usually express the repression needs of the state/community as they are applied subsequently by reversing the infringement; there is no possibility of *integrum restitutio*, while measures always concern the restoration of order. In terms of *duration*, sanctions in each case have a fixed duration, while measures can have indefinite duration. Council Regulation 2988/95/EC stipulates three basic principles with regard to the application of community administrative sanctions: *effectiveness, proportionality and deterring force*. However, the explanations of sanctions created to protect community law prognosticate that administrative sanctions may appear in other sectors as well in the future (thus for example, the same principles, but with limited instruments appear in the directive against employment discrimination).

Article 98 of Council Regulation 1083/2006/EC of 11 July 2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund *refers* procedures regarding irregularities within financial corrections implemented by Member States *to the responsibility of the Member States*. According to its provisions, the Member States shall in the first instance bear the responsibility for investigating irregularities, acting upon evidence of any major change affecting the nature or the conditions for the implementation or control of operations or operational programmes and making the financial corrections required. The

Member States shall make the financial corrections required in connection with the *individual or systemic irregularities* detected in operations or operational programmes. The Member State shall take into account the nature and gravity of the irregularities and the financial loss to the Funds. In the case of a systemic irregularity, the Member State shall extend its enquiries to cover all operations liable to be affected. In the present study, I deal only with individual irregularities, and consider the issue of system-level irregularities the topic of a separate examination.

As a result of the harmonisation of law, supranational sanctions have impacted Hungarian law, however, *at the moment are only present in regulational legislation*. This in itself raises problems because, as we will see later on, administrative bodies could bring grave decisions regarding the audited entities; irregularity is an emerging form of unlawfulness striving for independence. Seeing regulation in its current phase of development and due to the problems of legal practice I am not stating that a law should be created on irregularity itself. I would consider it much more expedient to deal with the main issues related to infringements arising in development matters in a law regulating the basic institutions of national development policy.

THEORETICAL UNCERTAINTY – CHAOS IN LAW APPLICATION

In domestic law, irregularities related to EU grants appear in the legal practice of numerous sectors; however, we can distinguish two exemplary regulation types: the activity of the National Development Agency and the agricultural sector. Though there are many common characteristics in the irregularity regulation of the two, their regulation and practice also differs in a number of ways. Naturally other sectors are also affected by the awarding and

particularly auditing of grants and subsidies (the labour and social sector also deserve mention), but the practices of the National Development Agency (NDA) and the agricultural sector represent two parallel models.

Common to both models is the fact that regulation primarily focuses on the irregularity procedure, defines rules and concepts of procedure, while *completely disregarding issues of substantive law and responsibility*. In the agricultural sector, Act XVII of 2007 on certain aspects of the procedure relevant to agricultural, agrorural development and fishing subsidies and other measures (hereinafter referred to as: *tám Act*) regulates the irregularity procedure and this simply states that “irregularity: is a fact as specified in Article 1 (2) of Council Regulation 2988/95/EC EURATOM of 18 December 1995.”

Earlier, Ministerial Order No. 17/2009. (IX. 4.) NFGM of the Ministry for National Economy on the Rules of Organisation and Operation of the National Development Agency prepared a detailed irregularity-management regulation, but current regulation¹⁰ makes no mention of the concept of irregularity. This is probably due to the fact that the NDA has defined irregularity in its practice similarly to the Dodona oracle: *„Irregularity is a concept to be defined according to definitions set out by applicable statutes. Irregularity is a general framework concept that also includes the suspicion of fraud.”* It is clear that both sectors avoided the proper definition of irregularity as a concept of unlawfulness and attempted to steer clear of dogmatic pitfalls through a referring rule. If, however, we examine Council Regulation 2988/95/EC referred to by the rule, questions and deficiencies arise in relation to the dogmatism of responsibility which neither EU interpretation, nor national regulation addresses.

One such problem is that responsibility for irregularities has the unique characteristic that it

can be committed not just after the decision of the administrative body, but also during the grant procedure. This means that in contrast to other elements of the legal sanction system of public administration, the *responsibility for irregularity is substantiated by material or procedural infringement, or both*. Irregularity has three essential elements, and if any one of these is absent, the fact of irregularity cannot be determined:

- *infringement*, which can stand for the infringement of community law, Hungarian law or the grant agreement;
- *the violation of the financial interests of the European Union or the Republic of Hungary* (generating unjustified expenses or unrealised income);
- *causal relation* between the infringement and the violation of financial interests.

The EU regulation does not mention possible commission behaviour, which is understandable given the constantly changing projects. Within domestic regulation, a list of examples could at least be provided on the most frequent illegitimacies that provide basis for responsibility. The creation of norms related to grants, however, do not necessarily appear as public legal norms; therefore, the basis for determining irregularity is often *based on the infringement of 'pseudo law'*. The infringement of the conditions of calls for tenders might result in the determination of actual infringement of statutes as well as irregularity. In the agricultural sector, Article 6 of the *tám* Act provides a list of examples, which mainly includes infringements after the awarding of grants, but elements can also be found that can be committed during the tendering process. The irregularity can therefore be determined if the applicant discloses false data, omits data, obstructs the inspection or audit related to the realisation of grant objectives, uses the grant improperly, or violates the grant conditions – including obligations undertaken for the period following grant payment – set out in the call for tender.

'*Pseudo law*' also appears in the sense that from time to time they publish determined irregularities and their causes; auditing authorities and irregularity-managing bodies also publish 'so-called *'bad practice lists'*', which compile previously discovered bad practices as a sort of indication that these behaviours provide grounds for irregularity procedures and responsibility. The bad practice list of ESZA Társadalmi Szolgáltató Nonprofit Kft. – as the contributing control body of the HRDOP, SROP, SIOP and CHOP programmes – includes for example:

- errors in the documentation of procurement;
- the selection of an inappropriate public procurement procedure;
- technical realisation becoming impossible due to errors of the procurement procedure;
- the documentation of indicators that is inappropriate for performance;
- deviation from the tender;
- failure to amend agreements;
- contradictions discovered on attendance sheets(!);
- the endorsement of invoice copies instead of original invoices;
- inconsistencies with regard to invoices, agreements and other business documents, etc.

Regarding the *basis of responsibility*, we can clearly state that irregularities related to EU grants are of a subjective basis, and pursuant to the Council regulation concern acts and omissions committed intentionally or out of negligence. It is, however, unclear what the norm for deliberateness and negligence is. Is it absolutely clear that the concept pair of intent-negligence fills the subjective side? This particular problem has previously appeared in domestic literature on sanctions in the sense that it is unclear what the measure of culpability of the increasingly independent legal administrative

sanction type is. The situation is even more complex in the case of EU irregularities as both in the NDA model and the agricultural sector model, grants are disbursed based on civil law agreements and the obligations of grant recipients are also determined by civil law; therefore, in essence *the irregularity is an instrument of enforcing a civil law agreement*.

In the agricultural sector, the conclusion of the agreement is preceded by an official resolution determining grant eligibility; however, in the case of all other grants the grant itself is not based on an official act but directly on a civil law agreement. This casts doubt on whether it is expedient to apply a measure of culpability of a *criminal law* indication to a *civil law agreement based on EU public administration law*. The situation would be simple if public administration law would have its own measure of culpability. As it does not, a decision has to be made with respect to whether the contents of intent-negligence concepts created in criminal law really fit the purpose or perhaps it would be more expedient to work with the civil law imputation (with the exculpation ‘acted as expected under the circumstance’)? In the case of various grant programmes, the filling of the subjective side either does not even arise as an issue, as if this was not a responsibility issue, or the audit authority arbitrarily applies the civil law measure of culpability. The irregularity management guide of ESZA Társadalmi Szolgáltató Nonprofit Kft., only mentions *imputation* (with the exculpation ‘acted as expected under the circumstance’), even though Council Regulation 2988/95/EC mentions intentional-negligent infringement. From the aspect of law application, it is not a circumstance to be ignored that the irregularity administrators acting in connection with grant agreements are not necessarily lawyers and therefore cannot create complex consideration arrangements. The situation is somewhat alleviated by the fact that in the NDA’s practice,

decisions are made by irregularity committees which always include lawyers or perhaps the majority of members hold law degrees. Irregularity practice shows that since EU regulation does not distinguish between the legal consequences of intentional and negligent infringement, the law enforcer differentiates between the forms of culpability through the rate of sanctions. Intentional irregularity, however, can be committed by behaviour that fulfils the contents of Article 314 of the Criminal Code. This regulates the crime of violating the financial interests of the European Community and can be punished with a sentence of up to five years in prison. This is however not unique to irregularity, as any legal interest can be violated to such an extent that it reaches the level of criminal law protection.

If we take a look at the irregularities published on the NDA website or any other publicly available audit and irregularity-management guides, we might get the feeling that public administration only makes decisions in connection with smaller or greater scale, but mostly *negligent irregularities*. However, this is not the case. The grant recipients in SROP and EAOP programmes are for the most part public bodies and organisations, and here the most frequent infringement behaviour is the violation of public procurement regulations or inadequate provision of the public image manual. Based on the rate of applied sanctions and infringement behaviour, we can deduce that for the most part these were committed due to negligence (as if the law enforcer assumed that the public body does not intentionally violate norms and agreements). At the same time, we also find irregularities that have been determined as a result of false data provision and resulted in exclusion from tenders, and in these cases intentional infringement cannot be disregarded as a possible cause. If, however, we examine the irregularities of the HRDOP programme, it is difficult to imagine that an

EU or language training set out in agreements is not held due to negligence or that during an on-the-spot check the venue of further training to be inspected is 'locked in a negligent manner'. It is similarly difficult to change the dates of postal receipts due to negligence, which particular problem is a frequent irregularity in the RDOP programme. In practice, the law enforcer primarily differentiates between intentional and negligent infringement in the rate of legal consequences. It would definitely be important for the law to settle the issue of the measure of culpability as well as the relation of culpability and its legal consequences, with particular emphasis on the fact that Council Regulation 2988/95/EC requires a sanction adapted to the severity of the infringement.

Another significant problem set related to irregularities is *official acts versus the unclear nature of contractual arrangements*. In the technical literature, *Krisztina F. Rozsnyai*¹¹ has already called attention to a number of procedural problems related to state subsidies. It was in the study in question that she dealt with, among other things, the issue of what problems the diversity of the procedural law regulation of the awarding of grants, or the subsidiarity of regulations compared to the *ket.* (*Act CXL of 2004 on the general rules of administrative proceedings and services*), or the legal remedy anomaly of disputes arising from obligations set out by civil law agreements could cause. At the end of the study, Rozsnyai also draws attention to the fact that these problems could be prevented if the obligations of the public administration awarding the grant and the grant recipients did not arise from civil law agreements. In her view, the decision should either be brought closer to the official procedure during awarding and, based on the example of agricultural subsidies, at least one official foundation should be created for the disbursement of the grant, or the creation of the legal institution of *development public agreements* based on

the bill drafted by the Ministry of Justice and Law Enforcement on public agreements would solve the majority of problems still on the borderline between public law and private law today.

The solution to this problem would not only impact procedural law, but responsibility for irregularities as well and as such requires swift action from the legislator. Currently, due to civil law agreement arrangements, the *public nature of grants is not sufficiently emphasised*. Anyone can enter into civil law agreements, the underlying right to breach of agreement is contained in the Civil Code (and Council Regulation 2988); however, it is not contained in this arrangement that the *state finances the realisation of public goals using public funds* and it is due to precisely this public interest that the state requires additional mandates. I myself am also of the opinion that public agreements should be regulated separately; however, until this happens, current rules would also allow for public nature to gain more emphasis in the relationship between the parties. Today the form of administrative agreement governed by Act CXL of 2004 on the general rules of administrative proceedings and services (*ket.*) (along with all its regulatory errors) would still allow a relationship between the parties (both of which benefit from the official resolution and agreement) that would make the public law dominance of the agreement apparent. This is significant with respect to responsibility for irregularities, because Council Regulation 2988/95/EC stipulates the application of sanctions that clearly create the administrative legal responsibility for infringement, and the sanction is applied by the irregularity authority in an administrative procedure.

Practical problems also surface on a day to day basis in connection with this, as material and procedural law concepts are confused in law application which would probably not pass muster in an in-depth review by the court. The

ESF's irregularity management guide that is based on the NDA model for example dedicates a separate section to the right to protection; however, this includes a hotchpotch of elements from all areas of law. According to Section 3.1.4 of the guide: "The right to protection within the EU system of law is a right of those concerned in court and official procedures. *The irregularity procedure is not one of these and is practically related to the civil law relationship between the beneficiary organisation and the grant awarding authority.*" The quote clearly shows that there is great chaos regarding the legal place of the irregularity sanction. In my view, it is very clear that *based on protected legal interests and violated legal norms, irregularity is clearly part of the administrative legal system of sanctions*, which due to the contractual arrangement of civil law is currently *positioned on the joint border of administrative law and civil law*. However, if the current situation were to be replaced with a development public agreement or official agreement arrangement, the legal position and function of sanctions would become significantly clearer.

In order for domestic administrative legislation to fulfil the requirements related to the regular management of community grants, *the clearing up and correct regulation of the concept of irregularity would be needed as soon as possible*. Irregularity must be defined and the concept must be reserved for the enforcement of community law and interests. Besides infringements and objective substantive law fines, it is also justified to recognise irregularities existing in law, but not classified by theory and not cate-

gorised under other modes of unlawfulness *as separate forms of unlawfulness*. Its independence is justified by a special legal interest to be protected, namely the financial interests of the Communities. Irregularity used in the other two senses must be removed from domestic law and law theory. Irregularities contained in the Rules of Organisation and Operation belong under the scope of management or public official responsibility, while the norm violations of other organisations should be called anti-regulation.

With respect to the development of community law, we can now safely say that irregularity can be considered a new form of unlawfulness of administrative law, one that is gaining strength, and as such requires prudent regulation. Regulation today complies with neither substantive law, nor procedural law guarantee needs. Questions can be raised not only in connection with the material law issues of the responsibility for irregularity; the procedure also has several problems and specialties to tackle. There is no opportunity to examine the procedural issues of irregularities, but we must state that if we consider irregularity independent unlawfulness, then it requires fair review by the courts. This in itself would justify a regulation by law, as even though contesting a grant in court that is based on an official resolution has a constitutional and legislative basis, if the awarding of the grant is not preceded by an administrative resolution, it would be problematic referring the legal dispute based on the civil law agreement under Chapter 20 of the Civil Code.

NOTES

¹ The article is an edited version of the lecture given on November 29, 2011 at the conference titled "Értéktörző megújulás – Állami Számvevőszék a történelem sodrában" ("Renewal and Preservation of Values – The State Audit Office in the Currents

of History"). (State Audit Office of Hungary – ELTE)

² This last group includes the types of behaviours that constitute the infringement of the Rules of

Organisation and Operation and other internal regulations of an organisation, which is in essence a concept identical to anti-regulation. As this is primarily interesting from the aspect of organisational law, I am only mentioning it in the study for the sake of completeness and shall not deal with it in detail.

³ Act XL of 2008 on Natural Gas Supply

⁴ Government Order No. 4/2008. (IV. 15.) MeHVM (Minister of Prime Minister's Office) on the Issuing of the Rules of Procedure of the Management of Irregularities. (The regulation has been prepared for the definition of irregularity according to the Prime Minister's Office, but is still in force at the time of the writing of the article.)

⁵ Government Decree No. 292/2009 (XII. 9.) on the Order of the Operation of the State Budget

⁶ Marianna Nagy (2006): A közigazgatási jogi felelősség- és szankciórendszer elméleti, dogmatikai rendszerének fejlesztési lehetőségei (The Development Possibilities of the Theoretical and Dogmatism System of the Legal Responsibility

and Penalty System of Public Administration), Final report of the T-037894 OTKA-research. Head of research: Marianna Nagy, manuscript

⁷ Fines and other measures applied in the fishing, common agricultural policy, coal and steel production industries are particularly typical.

⁸ Tiedeman (ed.) (1994): Étude sur les systemes des sanctions administratives dans les Etats membres des Communautés Européennes Volume I–II., Commission des Communautés Européennes 1994. Luxembourg; p. 11

⁹ 2005 report of the Commission of the European Union COM (2006) on the Fight Against Fraud

¹⁰ Ministerial Order No. 2/2011. (I. 7.) NFM of the Ministry of National Development on the Rules of Organisation and Operation of the National Development Agency

¹¹ Krisztina F. Rozsnyai (2009): Az állami támogatások szabályozásának egyes kérdőjelei (Certain Question Marks of the Regulation of State Subsidies), *Új Magyar Közigazgatás (New Hungarian Public Administration)*, 8. p. 12–18

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