Ref. Ares(2026)307470 - 13/01/2026

Legend

Title	Column(s)	Description
IPARD Agency	PA	The code of the IPARD Agency that is responsible for the recovery of the irregularly paid amount. Required format: PA99, where PA stands for the alpha-2 ISO code of the National Authorities and 9 stands for a digit from 0 to 9
IPARD Programme	FUND	The programme for which the undue amount was paid. Required format: "text field".
Financial year n	FY	The financial year to which the table refers should be indicated, i.e. "Year n" for the tables to be sent to the Commission by 15 February "Year n+1". Required format: "YYYY" (year in four digits).
Currency	CURR	The currency unit in which the amount for each case is reported in the table is indicated here. The amounts in this column should be reported in the national currency and in a separate row in EUR. Required format: ISO 4217 code: e.g. HRK, TRY, MKD, LEK, RSD, EUR etc.
Project Number	**A**	The project number is the number assigned to uniquely identify the case within the IPARD agency. Required format: "text field".
Case Identification Number	**B**	The identification number is the code assigned to uniquely identify the debt cases within the IPARD agency. This number is therefore internal to the IPARD Agency and should not be confused with the reference number referred to in column (C). Furthermore, for the purpose of a clear and transparent reporting, the unique identification number of a given individual irregularity case should not change after the first time it is reported in the IPA debts table. Required format: "text field".
OLAF (ECR or IMS) number if applicable	**C**	This number represents the identification code used for the cases in OLAF's database IMS, Module "IPA". It allows the cross-check with the information provided in this table. This field is applicable only to irregularity cases where the financial impact is superior to EUR 10 000. For cases with a financial impact of less than EUR 10 000, this field will thus remain blank. Required format: This information must be supplied in all cases where an IMS or AFIS/ECR identification exists: Module IPA: "[Country code]/YYYY/Reporting authority/999999", where 9 stands for a digit from 0 to 9 (example: TR/2005/15/000143).
Date of PACA	**D**	The date of the primary administrative or judicial finding (PACA), i.e. of the first document, in the chronology of the case, stating that an irregularity has taken place. This document shall additionally meet the two following conditions: i. it has been approved; ii. and, where applicable, received by the paying agency or the body responsible for the recovery procedure. Required format: "YYYYMMDD" (four digits for the year/two digits for the month/two digits for the day).
Establishment of the debt	**E and F**	The date of the registration of the debt in the debtor's ledger. Required format: "YYYYMMDD" (four digits for the year/two digits for the month/two digits for the day). The initial principal amount is the value at which the debt was initially established (not taking into account any future corrections). Required format: 99.....99.99, where 9 stands for a digit from 0 to 9.
Closing balance 31/12/n-1	**G, H, I, J, K, L and M**	This is the closing balance of these recovery cases for financial year n-1, separatelty presenting total, principal and interest, each of which is divided to EU and national part. Required format: 99.....99.99, where 9 stands for a digit from 0 to 9.
Opening balance 01/01/n	**N, O P, Q, R, S and T**	This is the opening balance of these recovery cases for financial year n, separatelty presenting total, principal and interest, each of which is divided to EU and national part. Required format: 99.....99.99, where 9 stands for a digit from 0 to 9.
Differences	**U, V, W, X, Y, Z and AA**	Any differences between the closing of year n-1 and Opening of year n shall be indicated in this columns, separatelty presenting differences in total, principal and interest, each of which is divided to EU and national part.
New debts year (year n)	**AB, AC and AD**	Amounts to be recovered registered in financial year n have to be reported here, separatelty presenting total, EU and national part of the principal. Required format: 99.....99.99, where 9 stands for a digit from 0 to 9.
Recovered amount (year n)	**AE, AF, AG, AH, AI, AJ, AK and AL**	Total recoveries from the beneficiary of the outstanding amount, separatelty presenting total, principal and interest, each of which is divided to EU and national part. The amount recovered is to be presented with a negative sign. Required format: -99.....99.99, where 9 stands for a digit from 0 to 9.
Amount written off (year n)	**AM, AN, AO, AP, AQ, AR, AS1 and AT**	Total amounts written-off of the outstanding amount, separatelty presenting total, principal and interest, each of which is divided to EU and national part. The amount written off is to be presented with a negative sign. Required format: -99.....99.99, where 9 stands for a digit from 0 to 9.
Corrected amount (year n)	**AU, AV, AW, AX, AY, AZ, BA**	Any correction (+ or -) resulting from the revision of the initial (principal) amount in financial year n-1 and/or any correction of the amount of interest on the original amount due in financial year n-1 shall be indicated in this column. The amounts shall be broken down between principal and interest, each of which is divided to EU and national part. The amount can be positive or negative. Amounts of irregularity cases with a recovery request issued before financial year n, which, for whatever reason, were not included in the Debtors' leger of financial year n-1 or earlier, shall be reported in these columns, and not in the columns for New debts. These columns shall also be used in case the amounts have been subject to some EC financial corrections but have not yet been recovered. Required format: +99.....99.99 or -99.....99.99, where 9 stands for a digit from 0 to 9.
Amount for which recovery is on-going (Closing Balance - 31/12/n)	**BB, BC, BD, BF, BG, BH**	It represents the debt at the closing date (e.g. 31 December "Year n") that remains to be recovered from the beneficiary, separatelty presenting total, principal and interest amounts, each of which is divided to EU and national part. Required format: +99.....99.99, where 9 stands for a digit from 0 to 9.

Project Number	Case Identification Number	OLAF number	Date of PACA	Establishment of the debt		Closing balance 31/12/n-1							Opening balance 01/01/n						
				Date	Initial principal amount	TOTAL	Principal			Interest			TOTAL	Principal			Interest		
							Sub-total	EU	National	Sub-total	EU	National		Sub-total	EU	National	Sub-total	EU	National
a	b	c	d	e	f	g=h+k	h=i+j	i	j	k=l+m	l	m	n=o+r	o=p+q	p	q	r=s+t	s	t
X...																			
Y…																			
Z..																			
TOTAL																			

Project Number	Case Identification Number	OLAF number	Date of PACA	Establishment of the debt		Closing balance 31/12/n-1							Opening balance 01/01/n						
				Date	Initial principal amount	TOTAL	Principal			Interest			TOTAL	Principal			Interest		
							Sub-total	EU	National	Sub-total	EU	National		Sub-total	EU	National	Sub-total	EU	National
a	b	c	d	e	f	g=h+k	h=i+j	i	j	k=l+m	l	m	n=o+r	o=p+q	p	q	r=s+t	s	t
X...																			
Y…																			
Z..																			
TOTAL																			

PA	FUND	FY	CURR	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t
PA00	IPARD II	YYYY	EUR	12345	1	MS/YYYY/99/999999	YYYYMMDD	YYYYMMDD	137654.63	147575.54	137654.63	103240.97	34413.66	9920.91	7440.68	2480.23	147575.54	137654.63	103240.97	34413.66	9920.91	7440.68	2480.23
PA00	IPARD II	YYYY	EUR	12346	2	MS/YYYY/99/999999	YYYYMMDD	YYYYMMDD	137638.32	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
PA00	IPARD II	YYYY	EUR	12347	3	MS/YYYY/99/999999	YYYYMMDD	YYYYMMDD	2398.07	1555.18	1306.35	979.76	326.59	248.83	186.62	62.21	1555.18	1306.35	979.76	326.59	248.83	186.62	62.21
PA00	IPARD II	YYYY	NC	12345	1	MS/YYYY/99/999999	YYYYMMDD	YYYYMMDD	929581.68	996577.56	929581.68	697186.26	232395.42	66995.88	50246.91	16748.97	996577.56	929581.68	697186.26	232395.42	66995.88	50246.91	16748.97
PA00	IPARD II	YYYY	NC	12346	2	MS/YYYY/99/999999	YYYYMMDD	YYYYMMDD	929581.68	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
PA00	IPARD II	YYYY	NC	12347	3	MS/YYYY/99/999999	YYYYMMDD	YYYYMMDD	14484.33	9393.31	7890.37	5917.78	1972.59	1502.94	1127.21	375.73	9393.31	7890.37	5917.78	1972.59	1502.94	1127.21	375.73

Final result:

PA;FUND;FY;CURR;a;b;c;d;e;f;g;h;i;j;k;l;m;n;o;p;q;r;s;t;u;v;w;x;y;z;aa;ab;ac;ad;ae;af;ag;ah;ai;aj;ak;al;am;an;ao;ap;aq;ar;as1;at;au;av;aw;ax;ay;az;ba;bb;bc;bd;be;bf;bg;bh

PA00;IPARD II;YYYY;EUR;12345;1;MS/YYYY/99/999999;YYYYMMDD;YYYYMMDD;137654.63;147575.54;137654.63;103240.97;34413.66;9920.91;7440.68;2480.23;147575.54;137654.63;103240.97;34413.66;9920.91;7440.68;2480.23;0;0;0;0;0;0;0;0;0;0;YYYYMMDD;0;0;0;0;0;0;0;YYYYMMDD;0;0;0;0;0;0;0;-147575.54;-137654.63;-1032

PA00;IPARD II;YYYY;EUR;12346;2;MS/YYYY/99/999999;YYYYMMDD;YYYYMMDD;137638.32;0;0;0;0;0;0;0;0;0;0;0;0;0;0;0;0;0;0;0;0;0;137638.32;103228.74;34409.58;YYYYMMDD;0;0;0;0;0;0;0;YYYYMMDD;0;0;0;0;0;0;0;0;0;0;0;0;0;0;0;0;0;0;149310.88;137638.32;103228.74;34409.58;11672.56;8754.42;2918.14

PA00;IPARD II;YYYY;EUR;12347;3;MS/YYYY/99/999999;YYYYMMDD;YYYYMMDD;2398.07;1555.18;1306.35;979.76;326.59;248.83;186.62;62.21;1555.18;1306.35;979.76;326.59;248.83;186.62;62.21;0;0;0;0;0;0;0;0;0;0;YYYYMMDD;0;0;0;0;0;0;0;YYYYMMDD;0;0;0;0;0;0;0;0;0;0;0;0;0;0;0;0;0;0;1783.26;1306.35;979.76;326.59;476.91;357.68;119.

PA00;IPARD II;YYYY;NC;12345;1;MS/YYYY/99/999999;YYYYMMDD;YYYYMMDD;929581.68;996577.56;929581.68;697186.26;232395.42;66995.88;50246.91;16748.97;996577.56;929581.68;697186.26;232395.42;66995.88;50246.91;16748.97;0;0;0;0;0;0;0;0;0;0;YYYYMMDD;0;0;0;0;0;0;0;YYYYMMDD;0;0;0;0;0;0;0;-996577.56;-929581.6

PA00;IPARD II;YYYY;NC;12346;2;MS/YYYY/99/999999;YYYYMMDD;YYYYMMDD;929581.68;0;0;0;0;0;0;0;0;0;0;0;0;0;0;0;0;0;0;0;0;0;929581.68;697186.26;232395.42;YYYYMMDD;0;0;0;0;0;0;0;YYYYMMDD;0;0;0;0;0;0;0;0;0;0;0;0;0;0;0;0;0;0;1008415.79;929581.68;697186.26;232395.42;78834.11;59125.58;19708.53

PA00;IPARD II;YYYY;NC;12347;3;MS/YYYY/99/999999;YYYYMMDD;YYYYMMDD;14484.33;9393.31;7890.37;5917.78;1972.59;1502.94;1127.21;375.73;9393.31;7890.37;5917.78;1972.59;1502.94;1127.21;375.73;0;0;0;0;0;0;0;0;0;0;YYYYMMDD;0;0;0;0;0;0;0;YYYYMMDD;0;0;0;0;0;0;0;0;0;0;0;0;0;0;0;0;0;0;10770.87;7890.37;5917.78;1972.59;28

Template of the IPARD II debtors' ledger

In national currency

Differences							New debts year (year n)			Recovered amount (year n)								Amount written off (year n)								Corrected amount (year n)					
TOTAL	Principal			Interest			Principal			Date	TOTAL	Principal			Interest			Date	TOTAL	Principal			Interest			TOTAL	Principal			Interest	
	Sub-total	EU	National	Sub-total	EU	National	Total	EU	National			Sub-total	EU	National	Sub-total	EU	National			Sub-total	EU	National	Sub-total	EU	National		Sub-total	EU	National	Sub-total	EU
u=v+y	v=w+x	w	x	y=z+aa	z	aa	ab=ac+ad	ac	ad	ae	af=ag+aj	ag=ah+ai	ah	ai	aj=ak+al	ak	al	am	an=ao+ar	ao=ap+aq	ap	aq	ar=as1+at	as1	at	au=av+ay	av=aw+ax	aw	ax	ay=az+ba	az

In Euro

Differences							New debts year (year n)			Recovered amount (year n)								Amount written off (year n)								Corrected amount (year n)					
TOTAL	Principal			Interest			Principal			Date	TOTAL	Principal			Interest			Date	TOTAL	Principal			Interest			TOTAL	Principal			Interest	
	Sub-total	EU	National	Sub-total	EU	National	Total	EU	National			Sub-total	EU	National	Sub-total	EU	National			Sub-total	EU	National	Sub-total	EU	National		Sub-total	EU	National	Sub-total	EU
u=v+y	v=w+x	w	x	y=z+aa	z	aa	ab=ac+ad	ac	ad	ae	af=ag+aj	ag=ah+ai	ah	ai	aj=ak+al	ak	al	am	an=ao+ar	ao=ap+aq	ap	aq	ar=as1+at	as1	at	au=av+ay	av=aw+ax	aw	ax	ay=az+ba	az

u	v	w	x	y	z	aa	ab	ac	ad	ae	af	ag	ah	ai	aj	ak	al	am	an	ao	ap	aq	ar	as1	at	au	av	aw	ax	ay	az
0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	YYYYMMDD	0,00	0,00	0,00	0,00	0,00	0,00	0,00	YYYYMMDD	0,00	0,00	0,00	0,00	0,00	0,00	0,00	-147575.54	-137654.63	-103240.97	-34413.66	-9920.91	-7440.68
0,00	0,00	0,00	0,00	0,00	0,00	0,00	#VALUE!	103228.74	34409.58	YYYYMMDD	0,00	0,00	0,00	0,00	0,00	0,00	0,00	YYYYMMDD	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	YYYYMMDD	0,00	0,00	0,00	0,00	0,00	0,00	0,00	YYYYMMDD	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	YYYYMMDD	0,00	0,00	0,00	0,00	0,00	0,00	0,00	YYYYMMDD	0,00	0,00	0,00	0,00	0,00	0,00	0,00	-996577.56	-929581.68	-697186.26	-232395.42	-66995.88	-50246.91
0,00	0,00	0,00	0,00	0,00	0,00	0,00	#VALUE!	697186.26	232395.42	YYYYMMDD	0,00	0,00	0,00	0,00	0,00	0,00	0,00	YYYYMMDD	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	YYYYMMDD	0,00	0,00	0,00	0,00	0,00	0,00	0,00	YYYYMMDD	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00

40.97;-34413.66;-9920.91;-7440.68;-2480.23;0;0;0;0;0;0;0

.23
68;-697186.26;-232395.42;-66995.88;-50246.91;-16748.97;0;0;0;0;0;0;0

80.5;2160.38;720.12

	Amount for which recovery is on-going (Closing Balance on 31/12/n)						
	TOTAL	Principal			Interest		
National		Sub-total	EU	National	Sub-total	EU	National
ba	bb=bc+bf	bc=bd+be	bd	be	bf=bg+bh	bg	bh

	Amount for which recovery is on-going (Closing Balance on 31/12/n)						
	TOTAL	Principal			Interest		
National		Sub-total	EU	National	Sub-total	EU	National
ba	bb=bc+bf	bc=bd+be	bd	be	bf=bg+bh	bg	bh

ba	bb	bc	bd	be	bf	bg	bh
-2480.23	0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	149310.88	137638.32	103228.74	34409.58	11672.56	8754.42	2918.14
0,00	1783.26	1306.35	979.76	326.59	476.91	357.68	119.23
-16748.97	0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	1008415.79	929581.68	697186.26	232395.42	78834.11	59125.58	19708.53
0,00	10770.87	7890.37	5917.78	1972.59	2880.5	2160.38	720.12