

## 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.<br><u>Required format:</u> 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.<br><u>Required format:</u> "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".<br><u>Required format:</u> "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.<br><u>Required format:</u> 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.<br><u>Required format:</u> "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.<br><u>Required format:</u> "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.<br><u>Required format:</u> This information must be supplied in all cases where an IMS or AFIS/ECR identification exists:<br>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:<br>i. it has been approved;<br>ii. and, where applicable, received by the paying agency or the body responsible for the recovery procedure.<br><u>Required format:</u> "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.<br><u>Required format:</u> "YYYYMMDD" (four digits for the year/two digits for the month/two digits for the day).<br>The initial principal amount is the value at which the debt was initially established (not taking into account any future corrections).<br><u>Required format:</u> 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, separately presenting total, principal and interest, each of which is divided to EU and national part.<br><u>Required format:</u> 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, separately presenting total, principal and interest, each of which is divided to EU and national part.<br><u>Required format:</u> 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, separately 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, separately presenting total, EU and national part of the principal.<br><u>Required format:</u> 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, separately presenting total, principal and interest, each of which is divided to EU and national part.<br>The amount recovered is to be presented with a negative sign.<br><u>Required format:</u> -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, separately presenting total, principal and interest, each of which is divided to EU and national part.<br>The amount written off is to be presented with a negative sign.<br><u>Required format:</u> -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.<br>The amount can be positive or negative.<br>Amounts of irregularity cases with a recovery request issued before financial year n, which, for whatever reason, were not included in the Debtors' ledger of financial year n-1 or earlier, shall be reported in these columns, and not in the columns for New debts.<br>These columns shall also be used in case the amounts have been subject to some EC financial corrections but have not yet been recovered.<br><u>Required format:</u> +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, separately presenting total, principal and interest amounts, each of which is divided to EU and national part.<br><u>Required format:</u> +99.....99.99, where 9 stands for a digit from 0 to 9.   |





| Amount for which recovery is on-going<br>(Closing Balance on 31/12/n) |          |           |    |          |           |    |          |
|---|----------|-----------|----|----------|-----------|----|----------|
| National  | TOTAL    | Principal |    |          | Interest  |    |          |
|   |          | 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<br>(Closing Balance on 31/12/n) |          |           |    |          |           |    |          |
|---|----------|-----------|----|----------|-----------|----|----------|
| National  | TOTAL    | Principal |    |          | Interest  |    |          |
|   |          | 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   | 2880,50  | 2160,38  | 720,12   |