

CHAPTER 4

REPORTING OF AN IRREGULARITY

Member States are obliged to report under Reg. 1848/2006 all irregularities concerning EAGF and EAFRD.

Definition of irregularity

The definition of the term irregularity can be found in art. 2(2) Reg. 1848/2006. An irregularity is: *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 by charging an unjustified item of expenditure to the Community budget;*

Key-elements in the definition are:

- § infringements;
- § Community law;
- § act or omission;
- § economic operator
- § Community budget

Basic rule: all irregularities have to be reported!

There are, of course, a few exceptions on the rule. These exceptions are:

1. threshold of € 10,000. Irregularities relating to sums of less than € 10,000 Community funding do not have to be forwarded unless the Commission expressly requests it;
2. by way of derogation the following irregularities do not need to be reported:
 1. failure to (partially or totally) execute an operation co-financed by the EAFRD or subsidised under the EAGF owing to the bankruptcy of the final beneficiary or the final recipient (exception: irregularities preceding a bankruptcy and cases of suspected fraud must be reported);
 2. cases brought to the attention of the administrative authority
 - § by the final beneficiary or the final recipient voluntarily;
 - § before detection by the relevant authority;
 - (whether before or after the payment of the public contribution);
 3. cases where the administrative authority
 - § finds a mistake regarding the eligibility of the financed expenditure ;
 - § corrects the mistake prior to the payment of the public contribution.

Also for these 3 derogations count “unless the Commission expressly requests it”.

The reporting obligations itself can be found in art. 3 and art. 5 of Reg. 1848/2006. Art. 3 Reg. 1848/2006 concerns the quarterly report as art. 5 Reg. 1848/2006 concerns the follow up. You will find the complete text of art. 3 Reg. 1848/2006 on page 3 of the introduction.

Deadline to report irregularities

Member States have the obligation to report all irregularities within 2 (two) months following the end of the quarter in which the irregularity was discovered.

The date of the discovery should be indicated in field 4.5 of module 1848. The date of discovery is the so called “PACA” (see art 2(1) and art. 3(1)k Reg. 1848/2006). You have in fact a minimum of 2 months and a maximum of 5 months to report an irregularity.

The words “within 2 (two) months” does not mean that you have to wait till the end of the quarter to send a communication. Please send the communication as soon as you as you have finalised it. Do not wait till the end of the 2 -months period.

For your information: the 2-months period was created in the time that Member States were forwarding communications in paper format. You can imagine that relatively much time was needed to process communications therefore Member States were given a relatively long period to process the communications. The introduction of the electronic reporting system has made it possible to forward communications directly after the moment of discovery.

Quarterly report - reporting obligations (art. 3(1) a-p Reg. 1848/2006)

The reporting obligations are summed up in art. 3(1) a-p of Reg. 1848/2006: (see page 3)

- a. the common market organizations affected, the sectors and products concerned;
- b. the nature of the irregular expenditure;
- c. the Community provision which has been infringed;
- d. the date and the source of the first written information leading to the suspicion that an irregularity had been committed;
- e. the practices employed in committing the irregularity;
- f. where appropriate, whether the practice amounts to a suspected fraud;
- g. the manner in which the irregularity was discovered;
- h. where appropriate, the Member States and third countries involved;
- i. the period during which, or the moment at which, the irregularity was committed;
- j. the national authorities or bodies which drew up the official report on the irregularity and the authorities responsible for administrative and/or judicial follow-up;
- k. the date on which the primary administrative or judicial finding on the irregularity was established;
- l. the identities of the natural and/or legal persons involved or of other entities which have taken part in the commission of the irregularity, except where this information is irrelevant for the purposes of combating irregularities, given the nature of the irregularity in question;
- m. the total amount of expenditure on the operation at issue, and, where appropriate, the distribution of its co-financing between Community, national, private and other contributions;
- n. the amount affected by the irregularity and, where appropriate, its distribution between Community, national, private and other contributions; where no payment has been made to the persons and/or other entities identified under point (l), the amounts which would have been wrongly paid had the irregularity not been identified;
- o. the suspension of the payments, where applicable, and the possibilities of recovery;
- p. only in the case of irregularities relating to the EAFRD, the ARINCO or CCI (Common Identification Code) number of the programme affected.

Follow-up - reporting obligations (art. 5 Reg. 1848/2006)

- q. details concerning the initiation or abandonment of any procedures for imposing
 - § administrative sanctions or
 - § criminal sanctions
 related to the notified irregularities
- r. the main results of the procedures as mentioned under point q;
- s. the character of the sanctions applied;
- t. whether the sanctions in question relate to the application of Community and/or national legislation, including a reference to the Community and/or national rules in which the sanctions are laid down;
- u. all relevant information regarding the progress made — notably on initiation, abandonment and termination — in the procedures related to the recovery of any sums wrongly paid in a specific case or group of cases. The latter only upon explicit request of the Commission.

1848							
1. Identification	2. Personal data	3. Sector	4a. Irregularity	4b. Irregularity	5. Detection	6. Amounts	
7. Recovery	8. Sanctions	9. Comments					
1. IDENTIFICATION OF THE COMMUNICATION			* EAGF				
1.1. Reference number			MS	year	reporting authority	number	version
			* MS/	2009	/	0	/
1.2. Internal reference number			*				
1.3. Communication Language			* -				
1.4. Date of communication			* 6/10/2009		(dd/mm/yyyy)		
1.5. Quarter of communication			* Third Quarter (3)		* 2009		
1.6. Quarter of art. 3 communication			* Third Quarter (3)		* 2009		
1.7. Reporting authority			*				
1.8. Article 4			<input type="checkbox"/>				
1.9 Case closed			<input type="checkbox"/>		(dd/mm/yyyy)		
Save			Validate		Finalize		Send

TAB-PAGE 1: IDENTIFICATION

Before reporting an irregularity, a choice needs to be made between the two (2) funds:

1. EAGF, which stands for European Agricultural Guarantee Fund
2. EAFRD, which stands for European Agricultural Fund for Rural Development

The choice has as result that the module will only show those fields that need to be filled for that specific fund.

Example:

Field 3.6. "Co-financing rate" will only be shown in case of EAFRD.

1.1. Reference number

The reference number of the Member State consist of five (5) sub-parts, i.e.:

1. The Member State abbreviation.

The abbreviations are:

AT = Austria	FI = Finland	MT = Malta
BE = Belgium	FR = France	NL = the Netherlands
BG = Bulgaria	GR = Greece	PL = Poland
CY = Cyprus	HU = Hungary	PT = Portugal
CZ = Czech Republic	IE = Ireland	RO = Romania
DE = Germany	IT = Italy	SE = Sweden
DK = Denmark	LT = Lithuania	SI = Slovenia
EE = Estonia	LU = Luxembourg	SK = Slovakia
ES = Spain	LV = Latvia	UK = United Kingdom

Module 1848 generates automatically the correct abbreviation at the moment a user logs in.

2. The year, indicated in four (4) digits, e.g.: 2004, 2005, 2006, 2007 etcetera. By default, Module 1848 puts in the running year. You are however free to change that ;
3. The reporting authority indicated in maximum ten (10) digits. Characters and numbers can be used till a maximum of 10 digits. You are advised to use the code or abbreviation of the reporting authority so that it will be easier later on to identify which reporting authority has created the communication.
4. The unique case number. The system creates by itself a number. You are however free to change this number. Be wise, use a number that is in line with your own file number in order to make it easier to find a case back ;
5. The form version. The first communication of a case, the so-called Art. 3 communication, is always version 1. Art. 5 communication, i.e. updates, have a consecutive version number beginning with 2. The first update is therefore form version 2, the second update is form version 3 and so on.

The reference number should be indicated in columns b of tables 5 and 6 as mentioned in Reg. 885/2006¹. The heading of these columns is "IMS identification if applicable"

¹

Commission Regulation (EC) No 885/2006 of 21 June 2006 laying down detailed rules for the application of Council Regulation (EC) No 1290/2005 as regards the accreditation of paying agencies and other bodies and the clearance of the accounts of the EAGF and of the EAFRD

1848	
<div> <div>1. Identification</div> <div>2. Personal data</div> <div>3. Sector</div> <div>4a. Irregularity</div> <div>4b. Irregularity</div> <div>5. Detection</div> <div>6. Amounts</div> <div>7. Recovery</div> <div>8. Sanctions</div> <div>9. Comments</div> </div>	
<div>1. IDENTIFICATION OF THE COMMUNICATION</div> <div> <div>* EAGF</div> </div> <div> <div>MS</div> <div>year</div> <div>reporting authority</div> <div>number</div> <div>version</div> </div> <div> <div>* MS/</div> <div>2009</div> <div>/</div> <div>0</div> <div>/</div> <div>1</div> <div>/</div> <div>1</div> </div> <div>1.1. Reference number</div> <div>1.2. Internal reference number</div> <div>1.3. Communication Language</div> <div> <div>* -</div> </div> <div>1.4. Date of communication</div> <div> <div>* 6/10/2009</div> <div>(dd/mm/yyyy)</div> </div> <div>1.5. Quarter of communication</div> <div> <div>* Third Quarter (3)</div> <div>* 2009</div> </div> <div>1.6. Quarter of art. 3 communication</div> <div> <div>* Third Quarter (3)</div> <div>* 2009</div> </div> <div>1.7. Reporting authority</div> <div> <div>*</div> </div> <div>1.8. Article 4</div> <div> <div><input type="checkbox"/></div> </div> <div>1.9 Case closed</div> <div> <div><input type="checkbox"/></div> <div>(dd/mm/yyyy)</div> </div> <div> <div>Save</div> <div>Validate</div> <div>Finalize</div> <div>Send</div> </div>	

Note:

Communications that were transferred from old Module 595 into Module 1848 received a new form version number: 50. All these communications needed to be made "1848 -ready" due to the introduction of new drop-down-lists. That task has been performed by OLAF. In order to make visible which communications were made 1848 -ready, form version 50 was given to all communications that were transferred from Module 595 into Module 1848. It also implies that the next update should have form version 51 (consecutive number!)

1.2. Internal reference number

The internal reference number could also be described as "national number" or "file number". You can key in the (file) number that was issued by you, your administration or your country.

The idea is that you can also perform a search on your own national file number.

1.3. Communication language

The language in which the communication is effected. This information makes it easier to perform "text mining" in a multi-lingual environment.

You can make a choice between the following languages:

BG = Bulgarian	FI = Finnish	NL = Dutch
CS = Czech	FR = French	PL = Polish
DA = Danish	GA = Gaelic	PT = Portuguese
DE = German	HU = Hungarian	RO = Romanian
EL = Greek	IT = Italian	SK = Slovakian
EN = English	LT = Lithuanian	SL = Slovenian
ES = Spanish	LV = Latvian	SV = Swedish
ET = Estonian	MT = Maltese	

By default, Module 1848 will put in the abbreviation of the reporting Member State. If you prefer to report in a different language, for instance English, the language can be changed by a simple push on the button.

To avoid misunderstandings: you are allowed to report in your native language.

1.4. Date of communication

In this field you should indicate the date on which the communication was created. You should indicate the date by entering eight digits (dd/mm/yyyy). The first two represent the day, the next two the month and the last four the year. Here are some examples :

§ 1 January 2002 = 01/01/2002
 § 30 July 2002 = 30/07/2002
 § 1 December 2002 = 01/12/2002

Please note that the date should be amended every time an update is effected. If the first communication (Art. 3) is made on 1 October 1999 and the update (Art. 5) on 6 July 2001 then the communication dates should be 01/10/1999 and 06/07/2001 respectively.

Note that the system itself creates a system date at the moment a communication has been created. The date of communication and the system date should be in line with each other.

1848				
1. Identification	2. Personal data	3. Sector	4a. Irregularity	4b. Irregularity
7. Recovery	8. Sanctions	9. Comments	5. Detection	6. Amounts
1. IDENTIFICATION OF THE COMMUNICATION * EAGF ▼				
1.1. Reference number	MS year reporting authority number version * MS/ 2009 / 0 / 1 / 1			
1.2. Internal reference number	*			
1.3. Communication Language	* - ▼			
1.4. Date of communication	* 6/10/2009 (dd/mm/yyyy)			
1.5. Quarter of communication	* Third Quarter (3) ▼ * 2009			
1.6. Quarter of art. 3 communication	* Third Quarter (3) ▼ * 2009			
1.7. Reporting authority	*			
1.8. Article 4	<input type="checkbox"/>			
1.9 Case closed	<input type="checkbox"/> (dd/mm/yyyy)			
Save Validate Copy Article 5				

Legal obligation

Field 1.7.:

Art. 3(1) Reg. 1848/2006: the national authorities or bodies which drew up the official report on the irregularity and the authorities responsible for administrative and/or judicial follow-up;

1.5. Quarter of communication

The quarter to which the communication refers should be indicated. You should select the quarter and enter 4 digits for the year. Here are some examples:

- § 1/1999 = quarter 1 of the year 1999
- § 2/2000 = quarter 2 of the year 2000
- § 3/2004 = quarter 3 of the year 2004
- § 4/2007 = quarter 4 of the year 2007

For example, if an initial communication (art. 3 communication) was made in February 2007 then you should enter 1/2007. If new information becomes available in September 2009, you create an update by clicking on the button "article 5" and indicate 3/2009.

1.6. Quarter of art. 3 communication

This field is automatically filled and will contain the quarter of the initial art. 3 communication.

1.7. Reporting authority

The idea is that the creator of a communication indicates the name of the reporting authority to which he or she belongs. In other words, you should indicate the name of your service.

1.8. Article 4

In the 1848-meeting of June 2009, Member States requested to have the possibility to create a so called article 4 communication.

Art. 4 Reg. 1848/2006 obliges Member State to submit a communication in case:

- § a new *modus operandi* has been discovered, or
- § an irregularity would have repercussions for other Member States.

An article 4 communication in itself does not differ from an article 3 communication: the same information needs to be reported. This means that the same form can be used to submit an article 3 communication as well as an article 4 communication. There should only be a possibility to indicate that it also concerns an article 4 communication. In order to do so, a tick box has been created on tab page 1. It makes it possible for you to indicate that it also concerns an article 4 communication.

By putting a tick mark in the check box ☐, you also create an article 4 communication. OLAF will then take the necessary steps to inform all concerned parties.

1.9. Case closed

The status of a case should be indicated: closed or open. You can indicate "case closed" by a tick mark in the check box ☐.

You are also requested to indicate the date on which the case is closed. This "closure date" will trigger automatically some procedures as for instance the deletion of personal data x-years after a case has been closed.

To avoid misunderstandings: it concerns the status from a Member State's perspective.

Last but not least: all fields with a red asterisk * are mandatory.

1848	
1. Identification	2. Personal data
3. Sector	4a. Irregularity
4b. Irregularity	5. Detection
6. Amounts	
7. Recovery	8. Sanctions
9. Comments	
2. IDENTIFICATION OF PERSONS INVOLVED	
<div> <div></div> <div>add</div> <div>refresh</div> <div>delete</div> <div>clear</div> </div>	
2.1. Legal status:	legal entity
2.2. Name:	
2.3. Trade name:	
2.4. Parent name	
2.5. Street:	
2.6. Postal code:	
2.7. City	
2.8. Country:	-
2.9. National ID number	
2.10. Paying Agency ID N°	
2.11. Justification non-disclosure	
Save	Validate
Finalize	
Send	

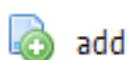
Legal obligation

Tab-page 2:

Art. 3(1)l Reg. 1848/2006: the identities of the natural and/or legal persons involved or of other entities which have taken part in the commission of the irregularity, except where this information is irrelevant for the purposes of combating irregularities, given the nature of the irregularity in question.

TAB-PAGE 2: PERSONAL DATA

Fields 2.1. – 2.13. are part of a so called multi-value group. All fields in the box belong to the same multi-value group. That means that you have to click on one of the buttons on the right hand side of the box in order to process the data. If you do not click on one of these buttons, all your work will be for nothing.

**add**

The button "add" can be used to save data that has been keyed in.

**refresh**

The button "clear" can be used to clear the screen. Already saved data will not be deleted but only "cleared" from the screen: the screen will be made empty.

**delete**

The button "delete" can be used to delete data that already has been saved via the button "add".

**clear**

The button "refresh" can be used to update already saved data.

In other words, always click on one of the buttons (add, refresh, delete and clear) on the right hand side of the box in order to save your work.

Tab page 2 offers you the possibility to process personal data. The legal basis and obligation to indicate the persons involved can be found in art. 3(1) of Reg. 1848/2006.

2.1. Legal status

The legal status of the person involved should be indicated: natural person or legal entity.

To avoid misunderstandings:

Fields 2.5., 2.6. and 2.7. should not be used in case the person involved is a legal entity;

Fields 2.2., 2.3. and 2.4. should not be used in case the person involved is a natural person.

The module will show the fields based on the choice made in field 2.1.

Legal entity**2.2. Name**

The official and complete legal name of the legal entity involved needs to be indicated.

2.3. Trade name

A trade name, also known as a trading name or a business name, is the name which a business trades under for commercial purposes, although its registered, legal name, used for contracts and other formal situations, may be another.

2.4. Parent name

A parent company is a holding company that owns enough voting stock in another firm to control management and operations by influencing or electing its board of directors.

The legal entity indicated in field 2.2. can belong to a group of companies. In that case, the (official and complete legal) name of parent company needs to be indicated.

Field 2.2. should always be used to indicate the name of the person involved. Fields 2.3. and 2.4. should only be used if field 2.2. has been filled.

1848	
1. Identification	2. Personal data
3. Sector	4a. Irregularity
4b. Irregularity	5. Detection
6. Amounts	
7. Recovery	8. Sanctions
9. Comments	
2. IDENTIFICATION OF PERSONS INVOLVED	
<div> <div></div> <div></div> </div>	
2.1. Legal status:	natural person
2.2. Name:	
2.3. First name:	
2.4. Independent prefix	
2.5. Street:	
2.6. Postal code:	
2.7. City	
2.8. Country:	-
2.9. National ID number	
2.10. Paying Agency ID N°	
2.11. Justification non-disclosure	
<div></div>	
Save	Validate
Finalize	Send

Legal obligation

Screen 2:

Art. 3(1)l Reg. 1848/2006: the identities of the natural and/or legal persons involved or of other entities which have taken part in the commission of the irregularity, except where this information is irrelevant for the purposes of combating irregularities, given the nature of the irregularity in question.

Natural person

2.2. Name

The family name of the natural person involved needs to be indicated.

2.3. First name

The christian name(s) need to be indicated.

2.4. Independent prefix

In some Member States an independent prefix is put between the christian name and the family name, as for instance John van der Zee. The independent prefix in this case is “van der” and should be indicated in this field.

2.5. Street and house number

2.6. Postal code

2.7. City

2.8. Country

The complete address of the person(s) mentioned in 2.2. and/or 2.5 should be indicated. The country pick list is based on the ISO 3166 -1 numeric codes.

2.9. National Identification Number

A national identification number is used by the governments of many countries as a means of tracking their citizens, permanent residents, and temporary residents for the purposes of work, taxation, government benefits, health care, and other governmentally -related functions. Sometimes, the number will appear on an identity card issued by a country.

The ways in which such a system is implemented is dependent on the country, but in most cases, a citizen is issued a number at birth or when they reach a legal age (typically the age of 18). Non - citizens are issued such numbers when they enter the country.

Many countries issued such numbers ostensibly for a singular purpose, but over time, they become a de facto national identification number.

2.10. Paying Agency ID number

The paying agency identification number as provided by DG AGRI should be indicated. The up-to-date code list F100 can be found on CAP -ED: <https://awai.cec.eu.int/>.

1848	
1. Identification	2. Personal data
3. Sector	4a. Irregularity
4b. Irregularity	5. Detection
6. Amounts	7. Recovery
8. Sanctions	9. Comments
2. IDENTIFICATION OF PERSONS INVOLVED	
<div> <div> <div></div> <div></div> </div> <div> <div></div> <div></div> </div> </div>	
2.1. Legal status:	natural person
2.2. Name:	
2.3. First name:	
2.4. Independent prefix	
2.5. Street:	
2.6. Postal code:	
2.7. City	
2.8. Country:	-
2.9. National ID number	
2.10. Paying Agency ID N°	
2.11. Justification non-disclosure	
Save	Validate
Finalize	Send

Legal obligation

Screen 2:

Art. 3(1)l Reg. 1848/2006: the identities of the natural and/or legal persons involved or of other entities which have taken part in the commission of the irregularity, except where this information is irrelevant for the purposes of combating irregularities, given the nature of the irregularity in question.

2.11. Justification non-disclosure

The basis rule is that Member States are obliged to indicate the identity of the natural and/or legal persons.

In certain specific cases where certain conditions are fulfilled (see for instance art. 3(4) Reg. 1848/2006), the nominal data does not need to be forwarded. The justification of the non-disclosure of nominal data should be indicated here.

In case the non-disclosure of nominal data is based on national law, the reference numbers of the relevant national legislation, including the articles and paragraphs, should be indicated. The justification should contain more than the simple line “national data protection rules do not allow to forward nominal data”.

As stated, the basis rule is that Member States are obliged to indicate the identity of the natural and/or legal persons involved therefore, the justification of the non-disclosure of nominal data should be clear, precise and to the point.

The European Commission respects data protection rules.

1848						
1. Identification	2. Personal data	3. Sector	4a. Irregularity	4b. Irregularity	5. Detection	6. Amounts
7. Recovery	8. Sanctions	9. Comments				
SECTOR						
						add refresh delete clear
3.1. Budget year	-		▼			
3.2. Budget chapter	-		▼			
3.3. Budget article	-		▼			
3.4. Measure	-		▼			
3.5. Product	-		▼			
3.8. CCI-code	Year	MS	DG	objective	program	national number
		- ▼	- ▼	- ▼	- ▼	- ▼
3.9. Budget line						
PROVISIONS INFRINGED						
						add refresh delete clear
3.10. Reference number(s) of Community legislation	-		number	Year		
	- ▼			/		
3.11. Article and paragraph						
3.12. Reference number(s) of National legislation						
3.13. Comments						
Save		Validate		Finalize		Send

Legal obligation

Fields 3.1 – 3.4.:

Art. 3(1)a Reg. 1848/2006: the common market organizations affected, the sectors and products concerned;

TAB-PAGE 3: SECTOR

Tab page 3 contains 2 multi -value groups:

1. sector;
2. provisions infringed

All fields in same box belong to the same multi -value group. That means that you have to click on one of the buttons on the right hand side of the box in order to process the data. If you do not click on one of these buttons, all your work will be for nothing.



add

The button "add" can be used to save data that has been keyed in.



refresh

The button "clear" can be used to clear the screen. Already saved data will not be deleted but only "cleared" from the screen: the screen will be made empty.



delete

The button "delete" can be used to delete data that already has been saved via the button "add".



clear

The button "refresh" can be used to update already saved data.

In other words, always click on one of the buttons (add, refresh, delete and clear) on the right hand side of the box in order to save your work.

Tab page 3 offers you the possibility to indicate the sectors concerned and provisions infringed. Where more than one is concerned or infringed, you can add others by clicking on the button "add".

Expenditures are based on the appropriations for a given year. Member States should therefore indicate the budget years as well as the appropriations so that the budget lines affected by irregularities can be identified.

The agricultural budget year runs from 16 October year x until 15 October year x+1 .

3.1. Budget year

This field creates a direct link between the EAGF /EAFRD budget, i.e. the budget line and the budget year. You should therefore key in the year in which the expenditure was charged to the budget.

You should input the relevant year into this field using four (4) digits, e.g. 1999, 2008, 2010 etc.

3.2. Budget chapter

The budget chapter of the DG AGRI's nomenclature needs to be indicated. The pick list shows only the budget chapters of the budget year that was indicated in field 3.1. budget year.

Budget chapters are indicated in six (6) digits. Some examples for the year 2007:

- 05 02 01 = cereals
- 05 02 02 = rice
- 05 02 03 = Refunds on non-Annex 1 products

1848													
1. Identification		2. Personal data		3. Sector		4a. Irregularity		4b. Irregularity		5. Detection		6. Amounts	
7. Recovery		8. Sanctions		9. Comments									
SECTOR													
<div style="display: flex; justify-content: space-between;"> <div> <p>3.1. Budget year</p> <p>3.2. Budget chapter</p> <p>3.3. Budget article</p> <p>3.4. Measure</p> <p>3.6. Co-financing rate</p> <p>3.7. Program</p> <p>3.8. CCI-code</p> <p>3.9. Budget line</p> </div> <div> <p>-</p> <p>-</p> <p>-</p> <p>-</p> <p>-</p> <p>-</p> <p>Year MS DG objective program national number</p> <p>- - - - -</p> <p></p> </div> <div> <p>+ add</p> <p>refresh</p> <p>delete</p> <p>clear</p> </div> </div>													
PROVISIONS INFRINGED													
<div style="display: flex; justify-content: space-between;"> <div> <p>3.10. Reference number(s) of Community legislation</p> <p>3.11. Article and paragraph</p> <p>3.12. Reference number(s) of National legislation</p> <p>3.13. Comments</p> </div> <div> <p>-</p> <p>-</p> <p></p> <p></p> </div> <div> <p>+ add</p> <p>refresh</p> <p>delete</p> <p>clear</p> </div> </div>													
<div style="display: flex; justify-content: space-between;"> <div> <p>Save</p> <p>Validate</p> </div> <div> <p>Finalize</p> <p>Send</p> </div> </div>													

3.3. Budget article

The budget article needs to be indicated in two (2) digits. The pick list shows a limited number of budget articles based on the selections made in field 3.1. and 3.2.

Some examples for the year 2007 concerning budget chapter 05 02 01 (cereals):

- 01 = export refunds for cereals
- 02 = intervention storage of cereals

3.4. Measure

A distinction needs to be made between EAGF -irregularities and EAFRD -irregularities.

1. EAGF

The measure needs to be indicated in four (4) or seven (7) digits depending on the budget year. The pick list shows a limited number of measures based on the selections made in field 3.1., 3.2. and 3.3.

Some examples for the year 2007 concerning budget chapter 05 02 01 (cereals) and budget article 01 (export refunds for cereals):

- 1000 014 = refunds common wheat grain and flour
- 1001 014 = refunds barley grain and malt

2. EAFRD

The measure needs to be indicated in three (3) digits. The pick list shows a limited number of measures based on the selections made in field 3.1., 3.2. and 3.3.

Some examples for the year 2007 concerning budget chapter 05 04 05 (rural development) and budget article 01 (programmes):

- 112 = setting up of young farmers
- 113 = early retirement

3.5. Product

The Combined Nomenclature code (CN -code) should only be indicated in case of "EAGF -irregularities". The CN -code needs to be indicated in four (4) digits.

The products to which the communication refers should be input into this field. The pick list offers you a choice between various products classified according to the main categories of the CN -code.

Some examples:

- 0102 = Live bovine animals
- 0201 = Meat of bovine animals, fresh or chilled
- 1001 = Wheat and meslin

Additional codes are:

- 0000 = non applicable
- 9991 = unknown or undescribed product
- 9992 = mixed products
- 9993 = provisions

These additional codes should only be used in case no Combined Nomenclature code (CN -code) can be indicated. Example: the code 0000 can be used in case of rural development measures.

For analysis purposes it is important to be as accurate as possible when indicating the commodity code, which means that four (4) digits should be indicated.

1848							
1. Identification	2. Personal data	3. Sector	4a. Irregularity	4b. Irregularity	5. Detection	6. Amounts	
7. Recovery	8. Sanctions	9. Comments					
SECTOR							
						add refresh delete clear	
3.1. Budget year	-		▼				
3.2. Budget chapter	-		▼				
3.3. Budget article	-		▼				
3.4. Measure	-		▼				
3.5. Product	-		▼				
3.8. CCI-code	Year	MS	DG	objective	program	national number	
		- ▼	- ▼	- ▼	- ▼	- ▼	
3.9. Budget line							
PROVISIONS INFRINGED							
						add refresh delete clear	
3.10. Reference number(s) of Community legislation	-		number	Year			
			▼	/			
3.11. Article and paragraph							
3.12. Reference number(s) of National legislation							
3.13. Comments							
Save		Validate		Finalize			Send

Legal obligation

Fields 3.1 – 3.4..:

Art. 3(1)a Reg. 1848/2006: the common market organizations affected, the sectors and products concerned;

Field 3.5.:

Art. 3(1)a Reg. 1848/2006: the common market organizations affected, the sectors and products concerned ;

Field 3.6.:

Art. 3(1)a Reg. 1848/2006: the common market organizations affected, the sectors and products concerned;

3.6. Co-Financing rate

The co-financing rate should only be indicated in case of “EAFRD -irregularities”.

The co-financing rate needs to be indicated in one (1) digit. The pick list shows a limited number of budget articles based on the selections made in field 3.1., 3.2., 3.3. and 3.4.

The co-financing rates are :

- | | |
|---|---------------------------|
| 1 | = non-convergence region |
| 2 | = convergence region |
| 3 | = outermost region |
| 4 | = voluntary modulation |
| 5 | = additional contribution |

3.7. Program

The program should only be indicated in case of “EAFRD -irregularities”.

The program needs to be indicated in three (3) digits. The pick list shows an overview of the possible programmes

Example:

- | | |
|-----|---------------|
| 001 | = program 001 |
| 002 | = program 002 |

The authorising Directorate General of the Commission (DG AGRI) provides the Member States with the program numbers.

3.8. CCI-code

The Common Identification Code (CCI-code) should only be indicated in case of “EAFRD -irregularities” (CCI = Code Commun d’Identification).

The CCI-code consists of six (6) sub -parts, i.e.:

Year	= yyyy	2007	
Member State	= xx	DE	
DG (in charge)	= xx	06	(05, 06, 14 or 16)
Objective	= x	0	(0, 1, 2 or 3)
Program	= xx	PC	(AT, DO, PC, PO or PP)
National number	= xxx	009	

Example: 2001DE060PC009

DG (in charge):

05	= was DG V	ESF	(now: DG EMPL)
06	= was DG VI	unit G5: AGRI – EAGGF – guidance	(now: DG AGRI)
06	= was DG VI	unit G6: AGRI – EAGGF – guarantee	(now: DG AGRI)
14	= was DG XIV	unit A2: structural funds	(now: DG FISH)
16	= was DG XVI	unit E1: structural funds	(now: DG REGIO)

Program:

AT	= technical assistance
DO	= single programming document (SPD)
PC	= Community initiative
PO	= Operational program
PP	= Pilot project

1848

1. Identification 2. Personal data **3. Sector** 4a. Irregularity 4b. Irregularity 5. Detection 6. Amounts

7. Recovery 8. Sanctions 9. Comments

3. SECTOR & PROVISIONS INFRINGED

add refresh delete clear

3.1. Budget year -

3.2. Budget chapter -

3.3. Budget article -

3.4. Measure -

3.6. Co-financing rate -

3.7. Program -

3.8. CCI-code Year MS DG objective program national number

3.9. Budget line

PROVISIONS INFRINGED

add refresh delete clear

3.10. Reference number(s) of Community legislation number Year

3.11. Article and paragraph

3.12. Reference number(s) of National legislation

3.13. Comments

Save Validate Finalize Send

Legal obligation

Field 3.11:

Art. 3(1)c Reg. 1848/2006: the Community provision which has been infringed

Field 3.12:

Art. 3(1)c Reg. 1848/2006: the Community provision which has been infringed

3.9. Budget line

Field 3.9. is automatically filled on basis of fields 3.1., 3.2., 3.3. and 3.4. . It is meant to provide you an overview of the complete budget line affected by the irregularity.

PROVISIONS INFRINGED

3.10. Reference number(s) of Community legislation

The reference number of the Community legislation consist of three (3) sub-parts:

1. Type of legislation

In this field the relevant type of legislation should be indicated. The pick lists offer the following options:

1. Decision
2. Regulation
3. Directive

2. Reference number of Community legislation

The number corresponding to the relevant legislation, e.g. Regulation No. 1257/1999. In the field the number 1257 should be entered .

3. Reference year of Community legislation

The year corresponding to the relevant legislation should be entered. In case of Regulation No. 1257/1999 the year 1999 should be entered. The year should be indicated in four (4) digits.

3.11. Article and paragraph

In this field you should key in the number of the article and paragraph of the legislation in question.

3.12. Reference number(s) of national legislation

The reference numbers of the relevant national legislation can be entered into field 3.13. Of course, it should concern "provisions infringed".

3.13. Comments

This field is for comments or explanations on what is indicated in the fields 3.1. – 3.12. Further explanations make it easier to analyse irregularities.

1848					
1. Identification	2. Personal data	3. Sector	4a. Irregularity	4b. Irregularity	5. Detection
7. Recovery	8. Sanctions	9. Comments			

4. DESCRIPTION OF THE IRREGULARITY

Moment at which the irregularity was committed

4.1. Start Date (From...) (dd/mm/yyyy)

4.2. End Date (Until...) (dd/mm/yyyy)

Information leading to suspicion of an irregularity

4.3. Date (dd/mm/yyyy)

4.4. Source

4.5. Date of discovery (PACA) (dd/mm/yyyy)

4.6. Type of irregularity

-

request \ incorrect or incomplete request for aid (1100)
 request \ false or falsified request for aid (1101)
 request \ product, species, project and/or activity not eligible for aid (1102)
 request \ incompatible cumulation of aid (1103)
 request \ several requests for the same product, species, project and/or activity (1104)
 request \ other irregularities concerning the request for aid (1199)
 beneficiary \ incorrect identity operator/beneficiary (1200)
 beneficiary \ non-existent operator/beneficiary (1201)
 beneficiary \ misdescription of the holding (1202)

4.7. Qualification of the irregularity:

-

Irregularity in sense of Reg. 2988/95 (IRQ 2)
 (suspicion of) fraud in sense of the Convention (IRQ 3)
 established fraud (IRQ 5)

4.8. Practices adopted in committing the irregularity (Modus Operandi)

Save Validate Finalize Send

Legal obligation

Fields 4.1. – 4.2.:

Art. 3(1)i Reg. 1848/2006: the period during which, or the moment at which, the irregularity was committed;

Fields 4.3. – 4.4.:

Art. 3(1)d Reg. 1848/2006: the date and the source of the first written information leading to suspicion that an irregularity was committed;

Field 4.5.:

Art. 3(1)k Reg. 1848/2006: the date on which the primary administrative or judicial finding on the irregularity was established;

TAB-PAGE 4: DESCRIPTION OF THE IRREGULARITY

4.1. Start date (From....)

This is where you should indicate the day or period on which the irregularity took place or started.

If the irregularity started and ended on the same day all you need to do is fill in field 4.1. Field 4.2 End date does not need to be filled in. This can happen in the case of export refunds, for example.

You should indicate the date by entering eight (8) digits: dd/mm/yyyy. The first two represent the day, the next two the month and the next four the year. Here are some examples :

§ 1 January 2002 = 01/01/2002

§ 1 December 2002 = 01/12/2002

In case you do not know exactly the start date of the irregularity, you are requested to indicate the first day of the month or year in which it started.

4.2. End date (Until....)

This is where you should indicate the day or period on which the irregularity ended. If the irregularity started and ended on the same day you do not need to fill field 4.2.

You should indicate the date by entering eight (8) digits: dd/mm/yyyy. The first two represent the day, the next two the month and the next four the year. Here are some examples:

§ 1 January 2002 = 01/01/2002

§ 1 December 2002 = 01/12/2002

In case you do not know exactly the end date of the irregularity, you are requested to indicate the last day of the month or year in which it started.

4.3. Date (of first information leading to the suspicion of an irregularity)

In this field you should indicate the date of the first written information leading to suspicion that an irregularity had been committed. Where, for example, the irregularity was discovered as a result of a tip-off (by letter) you should key in the date on which the tip-off was received.

You should indicate the date by entering eight (8) digits: dd/mm/yyyy. The first two represent the day, the next two the month and the last four the year. Here are some examples:

§ 30 July 2002 = 30/07/2002

§ 1 December 2007 = 01/12/2007

4.4. Source (of first information leading to suspicion of an irregularity)

You should indicate the source of the first written information as indicated in field 4.3. in this field.

4.5. Date of discovery (PACA)

In this field you should key in the date on which the primary administrative or judicial finding (PACA = **P**remier **A**cte de **C**onstat **A**ministratif) on the irregularity was established.

You should indicate the date by entering eight (8) digits: dd/mm/yyyy. The first two represent the day, the next two the month and the last four the year. Here are some examples:

§ 30 July 2002 = 30/07/2002

§ 1 December 2007 = 01/12/2007

1848									
1. Identification		2. Personal data		3. Sector		4a. Irregularity		4b. Irregularity	
7. Recovery		8. Sanctions		9. Comments		5. Detection		6. Amounts	
4. DESCRIPTION OF THE IRREGULARITY									
Moment at which the irregularity was committed									
4.1. Start Date (From...)				<input type="text"/>		(dd/mm/yyyy)			
4.2. End Date (Until...)				<input type="text"/>		(dd/mm/yyyy)			
Information leading to suspicion of an irregularity									
4.3. Date				<input type="text"/>		(dd/mm/yyyy)			
4.4. Source				<input type="text"/>					
4.5. Date of discovery (PACA)				<input type="text"/>		(dd/mm/yyyy)			
4.6. Type of irregularity									
<input type="text"/> <ul style="list-style-type: none"> request \ incorrect or incomplete request for aid (1100) request \ false or falsified request for aid (1101) request \ product, species, project and/or activity not eligible for aid (1102) request \ incompatible cumulation of aid (1103) request \ several requests for the same product, species, project and/or activity (1104) request \ other irregularities concerning the request for aid (1199) beneficiary \ incorrect identity operator/beneficiary (1200) beneficiary \ non-existent operator/beneficiary (1201) beneficiary \ misdescription of the holding (1202) 									
4.7. Qualification of the irregularity:									
<input type="text"/> <ul style="list-style-type: none"> Irregularity in sense of Reg. 2988/95 (IRQ 2) (suspicion of) fraud in sense of the Convention (IRQ 3) established fraud (IRQ 5) 									
4.8. Practices adopted in committing the irregularity (Modus Operandi)									
<input type="text"/>									
Save		Validate						Finalize	
								Send	

Legal obligation

Field 4.6.:

Art. 3(1)b Reg. 1848/2006: the nature of the irregular expenditure;

Art. 3(1)e Reg. 1848/2006: the practices employed in committing the irregularity;

Field 4.7.:

Art. 3(1)f Reg. 1848/2006: where appropriate, whether the practice amounts to a suspected fraud;

Field 4.8.:

Art. 3(1)b Reg. 1848/2006: the nature of the irregular expenditure;

Art. 3(1)e Reg. 1848/2006: the practices employed in committing the irregularity;

4.6. Type of irregularity

The type of irregularity should be indicated. You can do that by making a choice between the available options as presented by the pick list. The options are clustered:

- request;
- beneficiary;
- accounts and records;
- documentary proof;
- product, species and/or land;
- (non)-action;
- movement;
- other.

You can select more than 1 option. It works in the same way as selecting more than 1 row in windows excel. By using the button "control" or "shift" in combination with your mouse, you can select several options.

4.7. Qualification of the irregularity

There are four (4) types of irregularity:

- § IRQ 0 = no irregularity
- § IRQ 2 = irregularity within the meaning of Regulation No 2988/95
- § IRQ 3 = (suspicion of) fraud within the meaning of the Convention
- § IRQ 5 = established fraud

You can select the corresponding type by clicking in the pick list.

The definitions of irregularity (IRQ 2) and fraud (IRQ 3) have been discussed in meetings by "Group Art. 280" and "CoCoLaF". One of the results of these discussions is a working document in which the differences between irregularity (IRQ 2) and fraud (IRQ 3) are explained. This document can be used to make a choice between the different options.

1848	
1. Identification	2. Personal data
3. Sector	4a. Irregularity
4b. Irregularity	5. Detection
6. Amounts	
7. Recovery	8. Sanctions
9. Comments	
4. DESCRIPTION OF THE IRREGULARITY Moment at which the irregularity was committed 4.1. Start Date (From...) <input type="text"/> (dd/mm/yyyy) 4.2. End Date (Until...) <input type="text"/> (dd/mm/yyyy) Information leading to suspicion of an irregularity 4.3. Date <input type="text"/> (dd/mm/yyyy) 4.4. Source <input type="text"/> 4.5. Date of discovery (PACA) <input type="text"/> (dd/mm/yyyy) 4.6. Type of irregularity <div style="border: 1px solid black; padding: 5px;"> - request \ incorrect or incomplete request for aid (1100) request \ false or falsified request for aid (1101) request \ product, species, project and/or activity not eligible for aid (1102) request \ incompatible cumulation of aid (1103) request \ several requests for the same product, species, project and/or activity (1104) request \ other irregularities concerning the request for aid (1199) beneficiary \ incorrect identity operator/beneficiary (1200) beneficiary \ non-existent operator/beneficiary (1201) beneficiary \ misdescription of the holding (1202) </div> 4.7. Qualification of the irregularity: <div style="border: 1px solid black; padding: 5px;"> - Irregularity in sense of Reg. 2988/95 (IRQ 2) (suspicion of) fraud in sense of the Convention (IRQ 3) established fraud (IRQ 5) </div> 4.8. Practices adopted in committing the irregularity (Modus Operandi) <div style="border: 1px solid black; height: 100px; width: 100%;"></div>	
Save	Validate
Finalize	Send

Legal obligation

Field 4.6.:

Art. 3(1)b Reg. 1848/2006: the nature of the irregular expenditure;

Art. 3(1)e Reg. 1848/2006: the practices employed in committing the irregularity;

Field 4.7.:

Art. 3(1)f Reg. 1848/2006: where appropriate, whether the practice amounts to a suspected fraud;

Field 4.8.:

Art. 3(1)b Reg. 1848/2006: the nature of the irregular expenditure;

Art. 3(1)e Reg. 1848/2006: the practices employed in committing the irregularity;

A short summary:

IRQ 0 = no irregularity

The code IRQ0 can be used in those cases in which it appears, later on, that there is no irregularity. In those cases, an update need to be done in which the case needs to be classified as IRQ0 = no irregularity.

IRQ 2 = irregularity

An irregularity can be summarised as an action that does not completely follow the agreed standards or, to say it very simple, everything that is not regular. See for the official definition art. 1(2) Reg. 2988/95.²

IRQ 3 = suspicion of fraud

The suspicion of fraud cases can be considered as a subset of the collection irregularities. For those irregularities count that there (is a suspicion that there) was a deliberate intent to commit an irregularity.

IRQ 5 = established fraud

The module makes a distinction between "suspicion of fraud" (IRQ 3) and "established fraud" (IRQ 5). IRQ 5 should only be used after a Court decision when it has been proven in Court that it was fraud. IRQ 3 should be used when there is only a suspicion of fraud. In those cases a (penal) Court still has to rule and/or investigations are still ongoing.

To avoid misunderstandings: the working document is leading!

4.8. Practices adopted in committing the irregularity (Modus Operandi)

You can give a description of the modus operandi (MO) used in this text field. Further and more in depth explanations will improve the (quality of the) analysis of irregularities. The description should be clear and to the point.

In case of a new "modus operandi" is recommended to indicate that on tab page Identification by clicking on the tick box of field 1.8. "Article 4".

²

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.

Fields 4.9.1. – 4.9.2.:

Art. 3(1)b Reg. 1848/2006: the nature of the irregular expenditure;

Art. 3(1)e Reg. 1848/2006: the practices employed in committing the irregularity;

Field 4.10.:

Art. 3(1)h Reg. 1848/2006: where appropriate, the Member States and third countries involved;

Field 4.11.:

Art. 3(1)h Reg. 1848/2006: where appropriate, the Member States and third countries involved;

4.9.1. Declaration made by beneficiary

This is an open text field. It can be used to provide further details of the declaration made by the beneficiary.

For example, the irregularity might be defined more precisely or the way in which any errors occurred could be spelt out. Other (i ncorrect) product descriptions and/or CN codes could be indicated.

4.9.2. Findings of the administration

This is also an open text field. It can be used to indicate the official's findings when the "incorrect declaration" irregularity was established. For example, the product description and/or CN code as established by the official can be recorded.

4.10. Member State(s)

Here you should indicate the Member States concerned by the irregularity. You can use the pick list to select the Member States in question. The pick list is based on the ISO 3166-1 numeric codes.

Member States should not indicate themselves therefore the abbreviation of the reporting Member State should not be keyed in.

4.11. Third countries

Here you should indicate the third countries concerned by the irregularity. You can use the pick list to select the countries in question. The pick list is based on the ISO 3166-1 numeric codes.

1848						
1. Identification	2. Personal data	3. Sector	4a. Irregularity	4b. Irregularity	5. Detection	6. Amounts
7. Recovery	8. Sanctions	9. Comments				

5. DETECTION OF THE IRREGULARITY

5.1. Reason for performing a control (why)

- information published in the media (4001)

- tip from informant, whistleblower, etc. (4002)

- complaint (4003)

- spontaneous confession (4100)

- refusal to accept controls (4101)

- suspicious conduct (4102)

5.2. Type and/or method of control (how)

- initial enquiry (5000)

- control of accounts (5001)

5.3. Control carried out before/after payment after payment ▼

5.4. OLAF-investigation ☐ OLAF code

5.5. CMS-number

//

5.6. Competent national service

5.7. Associated service(s)

5.8. Comments

Save
Validate
Finalize
Send

Legal obligation

Fields 5.1. – 5.5.:

Art. 3(1)g Reg. 1848/2006: the manner in which the irregularity was discovered;

Field 5.3.:

Art. 3(1)n Reg. 1848/2006:where no payment has been made.....

Fields 5.6. – 5.7.:

Art. 3(1)j Reg. 1848/2006: the national authorities or bodies which drew up the official report on the irregularity and the authorities responsible for administrative and/or judicial follow-up;

TAB-PAGE 5: DETECTION OF THE IRREGULARITY

5.1. Reason for performing a control (why)

The reasons for carrying out a control should be entered to this field. It is an answer on the question why a control was performed. Was there a legal obligation or did you receive a tip?

The pick list contains a summary of available options. This could be a tip -off, a routine check or a request from another Member State. It is possible to select more than 1 option. By using the button control in combination with your mouse, you can select more than 1 option.

5.2. Type of control (how)

The type of control and/or the method used to perform the check should be indicated. It is an answer on the question how the control was performed.

The pick list contains a number of options. This could be an analysis of samples or an initial enquiry. Also here counts that you can select more than 1 option by using the button control in combination with your mouse.

5.3. Controls carried out before/after payment

It is important to ascertain whether checks /controls on the (suspected) irregularity were carried out pre-payment or post-payment. This “field” therefore comprises 3 subfields which can be clicked to report on this aspect. The subfields are:

- § before payment;
- § after payment;
- § before as well as after payment.

A link can be created with fields 6.2.1. and 6.2.2., described for the sake of brevity as “detected before payment” and “detected after payment”. Where checks are carried out before payment, no payment is normally made. The financial impact should then be entered to field 6. 2.1. Where checks are carried out after payment, field 6.2.2. should as a rule be filled in.

5.4. OLAF-investigation

This field has to be used to indicate if an OLAF investigation was or is running on this irregularity. You should put a tick mark in the check box ☐ in case there is or was an OLAF investigation on going.

5.5. CMS-number

In case an OLAF investigation is running on this irregularity the case management system number (CMS-number) needs to be indicated in three (3) sub -parts:

1. OLAF file reference: (OF, IO or IU);
2. the year, indicated in four (4) digits, e.g.: 2004, 2006, 2009, etcetera;
3. the unique case number in four (4) digits.

You will receive the information concerning the CMS -number directly from OLAF. The reason that you have the key in the information concerning the CMS -number is a simple one: Module 1848 should only contain data that is keyed in by Member States.

Fields 5.1. – 5.5.:

Field 5.3.:

Fields 5.6. – 5.7.:

Art. 3(1j) Reg. 1848/2006: the national authorities or bodies which drew up the official report on the irregularity and the authorities responsible for administrative and/or judicial follow-up;

5.6. Competent national service

Details of the national authority responsible for carrying out the check, control, audit or scrutiny should be entered to this field.

5.7. Associated service(s)

The associated service(s) or sub -departments of the competent national authority should be keyed in to this field.

5.8 Comments

Comments and additional explanations on how the irregularity was detected can be provided here. It is an open field for information which may be of use to the other Member States and/or OLAF and will improve the quality of the analysis.

1848						
1. Identification	2. Personal data	3. Sector	4a. Irregularity	4b. Irregularity	5. Detection	6. Amounts
7. Recovery	8. Sanctions	9. Comments				
6. FINANCIAL CONSEQUENCES			EUR-EURO - EUROPE			
			TOTAL	EU-SHARE	MS-SHARE	PRIVATE SHARE
6.1. Total amount of expenditure			<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
6.2. financial impact of the irregularity			<input type="text"/>	<input type="text"/>	<input type="text"/>	
6.2.1. detected BEFORE payment			<input type="text"/>	<input type="text"/>	<input type="text"/>	
6.2.2. detected AFTER payment			<input type="text"/>	<input type="text"/>	<input type="text"/>	
6.3. Amounts to recover			<input type="text"/>	<input type="text"/>	<input type="text"/>	
6.4. Administrative status			-			
6.5. Financial status			-			
Clearance of accounts						
6.6. Commission Decision			<input type="text"/>			
6.7. Amount charged to the Member State:			<input type="text"/>			
6.8. Amount charged to the EU-budget			<input type="text"/>			
6.9. Comments						
<input type="text"/>						
Save		Validate		Finalize		Send

Legal obligation

Field 6.1.:

Art. 3(1)m Reg. 1848/2006: the total amount of expenditure on the operation at issue, and, where appropriate, the distribution of its co-financing between Community, national, private and other contributions;

Fields 6.2. – 6.2.2.:

Art. 3(1)n Reg. 1848/2006: the amount affected by the irregularity and, where appropriate, its distribution between Community, national, private and other contributions;
where no payment has been made to the persons and/or other entities identified under point (l), the amounts which would have been wrongly paid had the irregularity not been identified;

TAB-PAGE 6: FINANCIAL CONSEQUENCES

The first general point is that amounts should be rounded up/down to the nearest euro (€). Amounts of 0.50 should be rounded up. Here are some examples :

€ 200,000.12	=	€ 200,000
€ 200,000.50	=	€ 200,001
€ 200,000.99	=	€ 200,001

The second general point is that fields are based on a logical structure. Below various aspects are clarified for each individual field. However, it is worth bearing in mind that the fields actually represent a total. Hence:

(Amount field 6.2.) = (amount field 6.2.1.) + (amount field 6.2.2.)

The third general point is that fields concerning EU -SHARE, MS-SHARE and PRIVATE SHARE should only be used in case the reporting concerns EAFRD -irregularities.

For the record, and to prevent any misunderstandings, it should be noted that interest and penalties are not included in the amounts which should be indicated in fields 6.1. to 6.3. inclusive. Those fields are purely for EAGF and/or EAFRD amounts paid in error.

Currency

The IMS Welcome Page offers you the option to choose a currency that will be used for all communications that you are going to process during this login session (see also Manual, Chapter 2, page 17).

On this tab page, you can again choose the currency. The choice made on the IMS Welcome Page is displayed but you can select a different currency for this specific communication.

Article 6(2) of Reg. 1848/2006 gives a more detailed explanation of the conversion rates.

To avoid misunderstandings:

Member States should indicate the amounts in their own (current) currency.

6.1. Total amount expenditure

Here you should indicate the total amount that could be charged to the EAGF/EAFRD budget, national budget and/or private budget.

The amount of the irregularity can be lower than the total amount of aid. Therefore it is possible that the amount entered to field 6.1. is larger than the amount entered to field 6.2.

6.2. Actual or potential financial impact of the irregularity

The financial impact of the irregularity may be an actual financial impact in cases where the irregularity has already occurred and the amount has already been disbursed. Alternatively, it may be a potential financial impact in cases where the irregularity was detected before payment was made.

The above implies that the amount in field 6.2. must be the same as the amount of fields 6.2.1. and 6.2.2:

Amount field 6.2.	
Amount field 6.2.1.	- / - (minus)
<u>Amount field 6.2.2.</u>	- / - (minus)
0	=

1848						
1. Identification	2. Personal data	3. Sector	4a. Irregularity	4b. Irregularity	5. Detection	6. Amounts
7. Recovery	8. Sanctions	9. Comments				
6. FINANCIAL CONSEQUENCES			EUR~EURO - EUROPE			
			TOTAL	EU-SHARE	MS-SHARE	PRIVATE SHARE
6.1. Total amount of expenditure			<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
6.2. financial impact of the irregularity			<input type="text"/>	<input type="text"/>	<input type="text"/>	
6.2.1. detected BEFORE payment			<input type="text"/>	<input type="text"/>	<input type="text"/>	
6.2.2. detected AFTER payment			<input type="text"/>	<input type="text"/>	<input type="text"/>	
6.3. Amounts to recover			<input type="text"/>	<input type="text"/>	<input type="text"/>	
6.4. Administrative status			-			
6.5. Financial status			-			
Clearance of accounts						
6.6. Commission Decision			<input type="text"/>			
6.7. Amount charged to the Member State:			<input type="text"/>			
6.8. Amount charged to the EU-budget			<input type="text"/>			
6.9. Comments						
<input type="text"/>						
Save		Validate		Finalize		Send

Legal obligation

Fields 6.2. – 6.2.2.:

Art. 3(1)n Reg. 1848/2006: the amount affected by the irregularity and, where appropriate, its distribution between Community, national, private and other contributions;
 where no payment has been made to the persons and/or other entities identified under point (l), the amounts which would have been wrongly paid had the irregularity not been identified;

6.2.1. detected before payment:

In this field you should key in the amount not paid out as a result of the irregularity detected before payment. The amount in question does not have to be repaid because it was never paid out in the first place. Such situations may arise, for example, where refund goods are exported. The irregularity is detected when the export declaration is submitted. No refund is paid but the irregularity has already occurred.

6.2.2. detected after payment:

In this field you should key in the amount which actually has to be repaid because the irregularity was not detected until after payment had been made. Payment has therefore been made and this amount has to be repaid.

6.3. Amounts to recover

The outstanding amount, i.e. the initial amount that has to be repaid, should be indicated in field 6.3.

6.4. Administrative status

The administrative status of a case should be entered here. The pick list indicates the following options:

AC = clearance of accounts procedure
AP = administrative procedure
JP = legal proceedings
PA = case dropped
PP = criminal proceedings
TF = attempt failed (case closed)
TT = proceedings terminated

A few clarifications on the codes:

AC = The AC code refers to the clearance of accounts procedure and can only be used in combination with fields 6.7, 6.8 and 6.9. Only OLAF should enter this code.

AP = This code should be used where an administrative procedure has been launched. Normally this procedure takes place internally.

JP = The JP code is used where legal proceedings other than criminal proceedings have been instituted.

PA = Where cases are dropped the PA code should be entered. It concerns cases where it emerges subsequently that no irregularity has occurred and therefore proceedings are terminated.

PP = The PP code is used where criminal proceedings have been launched.

TF = The TF code is used in cases where an attempt has been made but no irregularity actually occurs.

TT = The TT code is used in all cases in which proceedings are terminated. Examples include cases in which recovery has been effected in full but also cases in which recovery has run into problems.

1848						
1. Identification	2. Personal data	3. Sector	4a. Irregularity	4b. Irregularity	5. Detection	6. Amounts
7. Recovery	8. Sanctions	9. Comments				
6. FINANCIAL CONSEQUENCES			EUR-EURO - EUROPE			
			TOTAL	EU-SHARE	MS-SHARE	PRIVATE SHARE
6.1. Total amount of expenditure			<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
6.2. financial impact of the irregularity			<input type="text"/>	<input type="text"/>	<input type="text"/>	
6.2.1. detected BEFORE payment			<input type="text"/>	<input type="text"/>	<input type="text"/>	
6.2.2. detected AFTER payment			<input type="text"/>	<input type="text"/>	<input type="text"/>	
6.3. Amounts to recover			<input type="text"/>	<input type="text"/>	<input type="text"/>	
6.4. Administrative status			-			
6.5. Financial status			-			
Clearance of accounts						
6.6. Commission Decision			<input type="text"/>			
6.7. Amount charged to the Member State:			<input type="text"/>			
6.8. Amount charged to the EU-budget			<input type="text"/>			
6.9. Comments						
<div><div></div></div>						
Save		Validate		Finalize		Send

6.5. Financial status

This is where you key in the case's financial status. A pick list offers a limited number of options:

ICE = charged to the European Union
 IEM = charged to a Member State
 NR4 = not recovered within the time-limit of four (4) year (art. 32(5) Reg. 1290/2005)
 NR8 = not recovered within the time-limit of eight (8) year (art. 32(5) Reg. 1290/2005)
 IMI = amount still to be calculated
 IRR = amount irrecoverable
 RBA = recovery or repayment procedure still to be launched
 RBC = recovery or repayment procedure launched
 RBR = appeal lodged. Payment postponed
 RRC = recovery/repayment subject to appeal ruling
 SCF = no amount to be recovered
 TRE = full/complete recovery

Here is a brief explanation:

ICE and IEM are codes which are directly related to the clearance of account procedure whereby a formal decision is ultimately taken by the Commission. These codes can only be used in combination with fields 6.7., 6.8 and 6.9. The latter also implies that they can be entered by OLAF alone and not by the Member States.

NR4 is used in cases where recovery has not taken place within four (4) years of the primary administrative or judicial finding. 50% of the financial consequences of non-recovery shall be borne by the Member State concerned and 50% by the Community budget (all MS). The NR4 code can only be used in combination with fields 6.7, 6.8 and 6.9. See art. 32(5) Reg. 1290/2005.

NR8 is used in cases where recovery has not taken place within eight (8) years where recovery action is taken in the national courts. 50% of the financial consequences of non-recovery shall be borne by the Member State concerned and 50% by the Community budget (all MS). The NR4 code can only be used in combination with fields 6.7, 6.8 and 6.9. See art. 32(5) Reg. 1290/2005.

IMI is used in cases where an irregularity is detected but its financial impact cannot yet be determined. This may arise where irregularities have just been detected. It also implies that no amounts will be indicated in fields 6.1. to 6.3. in such cases.

IRR is used in cases where it has been established that recovery will not be possible, e.g. because the company in question has gone bankrupt.

RBA is used in cases in which the recovery procedure has not yet been launched.

RBC is used in cases in which the recovery procedure has been launched.

RBR is used in cases where appeals have been lodged; recovery is suspended pending the results of the appeal. Suspension of payment is then confirmed.

RRC is used in cases where repayment has been started further to an appeal ruling.

SCF is used where no amount has to be repaid, e.g. in cases where no irregularity occurred or where no amount was disbursed.

TRE is used where an amount disbursed in error is recovered in full.

1848						
1. Identification	2. Personal data	3. Sector	4a. Irregularity	4b. Irregularity	5. Detection	6. Amounts
7. Recovery	8. Sanctions	9. Comments				
6. FINANCIAL CONSEQUENCES			EUR-EURO - EUROPE			
			TOTAL	EU-SHARE	MS-SHARE	PRIVATE SHARE
6.1. Total amount of expenditure			<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
6.2. financial impact of the irregularity			<input type="text"/>	<input type="text"/>	<input type="text"/>	
6.2.1. detected BEFORE payment			<input type="text"/>	<input type="text"/>	<input type="text"/>	
6.2.2. detected AFTER payment			<input type="text"/>	<input type="text"/>	<input type="text"/>	
6.3. Amounts to recover			<input type="text"/>	<input type="text"/>	<input type="text"/>	
6.4. Administrative status			-			
6.5. Financial status			-			
Clearance of accounts						
6.6. Commission Decision			<input type="text"/>			
6.7. Amount charged to the Member State:			<input type="text"/>			
6.8. Amount charged to the EU-budget			<input type="text"/>			
6.9. Comments						
<input type="text"/>						
Save		Validate		Finalize		Send

Fields 6.6., 6.7. and 6.8. will only be used in case of a formal Commission decision in a clearance of accounts procedure. OLAF will update these fields in case of a formal Commission decision therefore Member States should not use these fields.

6.6. Commission Decision

The number of the Commission Decision in a Clearance of Accounts procedure has to be keyed in, for example "Commission Decision 2006/678/EC of 3 October 2006". The data are input by OLAF.

6.7. Amount charged to the Member State

The amount to be filled in here is based on the Commission decision. The data are input by OLAF.

6.8. Amount charged to the EU-budget

The amount to be filled in here is based on the Commission decision. The data are input by OLAF.

6.9. Comments

In this field additional comments can be indicated concerning fields 6.1. - 6.5 inclusive.

1848						
1. Identification	2. Personal data	3. Sector	4a. Irregularity	4b. Irregularity	5. Detection	6. Amounts
7. Recovery	8. Sanctions	9. Comments				
7. RECOVERY PROCEDURES		EUR				
7.1. Date on which the procedure started		<input type="text"/>		(dd/mm/yyyy)		
7.2. Expected end date of procedure:		<input type="text"/>		(dd/mm/yyyy)		
		TOTAL	EU-SHARE	MS-SHARE		
7.3. Amounts to recover		<input type="text"/>	<input type="text"/>	<input type="text"/>		
7.4. Amount Recovered		<input type="text"/>	<input type="text"/>	<input type="text"/>		
7.5. Balance to recover		<input type="text"/>	<input type="text"/>	<input type="text"/>		
7.6. Total amount repaid to the EU-budget		<input type="text"/>				
7.7. Amount retained by Member State		<input type="text"/>				
7.8. Amount of interests charged		<input type="text"/>				
7.9. Recovery procedures already launched:						
<div><input type="text"/></div>						
7.10. Interim measures already taken:						
<div><input type="text"/></div>						
7.11. Comments on the chances of recovery						
<div><input type="text"/></div>						
7.12. Date on which the procedure ended		<input type="text"/>		(dd/mm/yyyy)		
<input type="button" value="Save"/>	<input type="button" value="Validate"/>				<input type="button" value="Finalize"/>	<input type="button" value="Send"/>

Legal obligation

Screen 7.:

Art. 5(2) Reg. 1848/2006: Upon explicit request of the Commission, the Member States shall, within two months following receipt of that request, provide the Commission with all relevant information regarding the progress made — notably on initiation, abandonment and termination — in the procedures related to the recovery of any sums wrongly paid in a specific case or group of cases.

TAB-PAGE 7: RECOVERY PROCEDURES

For the record, and to prevent any misunderstandings, it should be noted that **interest and penalties are not included in the amounts which should be indicated in fields 7.3. to 7.7. inclusive**. Those fields are purely for EAG F and/or EAFRD amounts paid in error.

Note: the fields concerning EU -SHARE and MS-SHARE will only be shown in case the reporting concerns EAFRD -irregularities.

7.1. Date on which the procedure was started

Here you should indicate the date on which the recovery procedure was started.

You should indicate the date by entering eight (8) digits: dd/mm/yyyy. The first two represent the day, the next two the month and the last four the year. Here are some examples:

§ 1 January 2002 = 01/01/2002

§ 30 July 2002 = 30/07/2002

§ 1 December 2002 = 01/12/2002

In case you do not know exactly the start date of the recovery procedure, you are requested to indicate the first day of the month or year in which it started.

7.2. Expected end-date of procedure

In this field you should enter the date by which the recovery procedure is expected to be completed.

You should indicate the date by entering eight (8) digits: dd/mm/yyyy. The first two represent the day, the next two the month and the last four the year. Here are some examples:

§ 1 January 2002 = 01/01/2002

§ 30 July 2002 = 30/07/2002

§ 1 December 2002 = 01/12/2002

7.3. Amounts to recover

This field is automatically filled by transferring the amount indicated in field 6.3.

7.4. Amounts recovered

In this field you could enter the amount repaid. If the total amount paid out in error is repaid then field 7.4. is the same as field 6.2.2.

For the record, it should be noted that in cases in which repayment takes place in instalments, the amounts indicated in fields 6.2., 6.2.1. and 6.2.2. remain the same in principle. This is because the amount of the irregularity remains the same; only the outstanding amount is reduced.

7.5. Balance to recover

The outstanding amount, i.e. the amount that still has to be repaid, should be indicated in field 7.5. This field therefore shows the outstanding debt.

1848						
1. Identification	2. Personal data	3. Sector	4a. Irregularity	4b. Irregularity	5. Detection	6. Amounts
7. Recovery	8. Sanctions	9. Comments				
7. RECOVERY PROCEDURES		EUR				
7.1. Date on which the procedure started		<input type="text"/>	(dd/mm/yyyy)			
7.2. Expected end date of procedure:		<input type="text"/>	(dd/mm/yyyy)			
		TOTAL	EU-SHARE	MS-SHARE		
7.3. Amounts to recover		<input type="text"/>	<input type="text"/>	<input type="text"/>		
7.4. Amount Recovered		<input type="text"/>	<input type="text"/>	<input type="text"/>		
7.5. Balance to recover		<input type="text"/>	<input type="text"/>	<input type="text"/>		
7.6. Total amount repaid to the EU-budget		<input type="text"/>				
7.7. Amount retained by Member State		<input type="text"/>				
7.8. Amount of interests charged		<input type="text"/>				
7.9. Recovery procedures already launched:		<input type="text"/>				
7.10. Interim measures already taken:		<input type="text"/>				
7.11. Comments on the chances of recovery		<input type="text"/>				
7.12. Date on which the procedure ended		<input type="text"/>	(dd/mm/yyyy)			
Save Validate					Finalize Send	

Legal obligation

Fields 7.9. – 7.11.:

Art. 3(1) of Reg. 1848/2006: the suspension of payments, where applicable, and the possibilities of recovery;

7.6. Total amount repaid to the EU-budget

The total amount transferred (back) by a Member State to the EU-budget (EAGF and/or EAFRD) as repayment of amounts .

7.7. Amount retained by Member State

Under the rules, Member States can retain part of the amount recovered (20%) in a number of cases. These amounts should be entered here (see Art. 32(2) Reg. 1290/2005).

7.8. Amount of interest charged

The total amount of interest paid on amounts recovered. Only amounts actually recovered should be filled in.

7.9. Recovery procedures already launched

Recovery procedures which had already been launched when the Art. 3 communication or the (previous) Art. 5 communication was submitted should be indicated here.

7.10. (Interim) Measures already taken

Measures which have already been taken to enable amounts disbursed to be recovered should be indicated in this field. Examples include confiscation of the recipient's assets.

7.11. Comments on the chances of recovery

In this field comments can be indicated on the chances of recovering EAGF and/or EAFRD funds disbursed. For example, additional details can be provided of the procedures which have been launched, whether a seizure has been effected and any other measures taken.

7.12. Date on which the procedure ended

In this field you should enter the date by which the recovery procedure ended.

You should indicate the date by entering eight (8) digits: dd/mm/yyyy. The first two represent the day, the next two the month and the last four the year. Here are some examples:


§ 1 January 2002 = 01/01/2002

§ 30 July 2002 = 30/07/2002

§ 1 December 2002 = 01/12/2002

1848												
1. Identification	2. Personal data	3. Sector	4a. Irregularity	4b. Irregularity	5. Detection	6. Amounts						
7. Recovery	8. Sanctions	9. Comments										
8. SANCTIONS			EUR									
<div> <div></div> </div>			<div> <div>add</div> <div>refresh</div> <div>delete</div> <div>clear</div> </div>									
8.1. Administrative or penal sanctions			-									
8.2. Date on which the procedure was started			<input type="text"/> (dd/mm/yyyy)									
8.3. Expected end date of procedure:			<input type="text"/> (dd/mm/yyyy)									
8.4. Sanctions applied			<div> <div> National administrative sanction National proportional fine Non Proportional Penalty Flat rate national fine Removal of national subsidies Exclusion from future national subsidy Limitation of access to public procurement Community administrative sanction Community fine Flat rate Community fine Loss of Community subsidies Exclusion from future Community subsidies Penal sanction </div> </div>									
8.5. Fines applied (in amounts)			<table border="1"> <thead> <tr> <th>TOTAL</th> <th>EU-SHARE</th> <th>MS-SHARE</th> </tr> </thead> <tbody> <tr> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> </tr> </tbody> </table>				TOTAL	EU-SHARE	MS-SHARE	<input type="text"/>	<input type="text"/>	<input type="text"/>
TOTAL	EU-SHARE	MS-SHARE										
<input type="text"/>	<input type="text"/>	<input type="text"/>										
8.6. Date on which the procedure ended			<input type="text"/> (dd/mm/yyyy)									
8.7. Comments			<div> <div></div> </div>									
<div> <div>Save</div> <div>Validate</div> </div>			<div> <div>Finalize</div> <div>Send</div> </div>									
<p>Legal obligation</p> <p>Screen 8.: Art. 5(1) Reg. 1848/2006: In addition to the information referred to in Article 3(1), Member States shall inform the Commission as soon as possible, but at the latest within two months following the end of each quarter, with reference to any previous report made under Article 3, on details concerning the initiation or abandonment of any procedures for imposing administrative or criminal sanctions related to the notified irregularities as well as of the main results of such procedures. This information shall also indicate the character of the sanctions applied and/or whether the sanctions in question relate to the application of Community and/or national legislation, including a reference to the Community and/or national rules in which the sanctions are laid down.</p>												

TAB-PAGE 8: SANCTIONS

The sanctions applied should be indicated here. Where more than one sanction is applied, you can add others by clicking on the  add .

8.1. Administrative or Penal sanctions

A choice need to be made between five possibilities . The pick list offers the next options:

1. decision not yet taken
2. no sanction imposed
3. sanction to be imposed
4. administrative sanction
5. penal sanction

8.2. Date on which the procedure was started

Here you should indicate the date on which the penal proceedings were instituted .

You should indicate the date by entering eight (8) digits: dd/mm/yyyy. The first two represent the day, the next two the month and the last four the year. Here are some examples:

§ 1 January 2002 = 01/01/2002
 § 30 July 2002 = 30/07/2002
 § 1 December 2002 = 01/12/2002

In case you do not know exactly the start date of the penal procedure, you are requested to indicate the first day of the month or year in which it started.

8.3. Expected end-date of procedure

In this field you should enter the date by which the penal procedure is expected to be completed.

You should indicate the date by entering eight (8) digits: dd/mm/yyyy The first two represent the day, the next two the month and the last four the year. Here are some examples:

§ 1 January 2002 = 01/01/2002
 § 30 July 2002 = 30/07/2002
 § 1 December 2002 = 01/12/2002

8.4. Sanctions applied

Here you should indicate the sanctions applied. You can choose from a number of options in the pick list.

8.5. Fines applied (in amounts)

Here you should indicate the total amount of the fines applied and, if applicable, divided into EU-share and MS-share.

8.6. Date on which the procedure ended

In this field you should enter the date by which the penal procedure ended.

You should indicate the date by entering eight (8) digits: dd/mm/yyyy. The first two represent the day, the next two the month and the last four the year. Here are some examples:

§ 1 January 2002 = 01/01/2002
 § 30 July 2002 = 30/07/2002
 § 1 December 2002 = 01/12/2002

8.7. Comments

Comments and additional information concerning sanctions can be keyed in.

1848

1. Identification

2. Personal data

3. Sector

4a. Irregularity

4b. Irregularity

5. Detection

6. Amounts

7. Recovery

8. Sanctions

9. Comments

9. COMMENTS, SUGGESTIONS

Attachments

Browse...

Files attached

Save

Validate

Finalize

Send

TAB-PAGE 9. ADDITIONAL REMARKS , COMMENTS, SUGGESTIONS, ETCETERA

This field is for any additional remarks, comments, recommendations, suggestions etcetera. It is an open field which implies that the remarks etc. can be very diverse in nature.

Attachment

This field can be used to attach additional information or documents regarding the communication.

DRAFT – MANUAL – MODULE 1848 – DRAFT

Pre-IMS offers the possibility to do a so called “zero notification”. In case a Reporting Authority does not have any communication to forward in a quarter, a message can be sent to the next level to inform that reporting authority that no communications will be sent.

By clicking on “1848” in Core actions or Actions menu the following screen will appear:

1848							
				Article 3		Zero notification	
Reference Number	Article	National Reference	Fund Type	Quarter	Communication Date	Registration Date	State
<input type="checkbox"/> R1848/null/2009/0/10178/1	3	TEST with OSCAR 1	EAGF	Third Quarter (3) 2009	22/10/2009	22/10/2009 14:15:11	
<input type="checkbox"/> R1848/null/2009/0/10177/1	3	TEST with OSCAR 2	EAGF	Third Quarter (3) 2009	22/10/2009	22/10/2009 14:15:11	
<input checked="" type="checkbox"/> R1848/null/2009/0/10001/1	3	october/8/001	EAGF	Third Quarter (3) 2009	08/10/2009	08/10/2009 10:47:56	
<input type="checkbox"/> R1848/null/2003/UC2N08/10018/1	3	UC2.008	EAGF	Second Quarter (2) 2003	23/09/2003	22/10/2009 14:10:23	
<input type="checkbox"/> R1848/null/2003/UC2N08/10008/1	3	UC2.008delatt	EAGF	Second Quarter (2) 2003	15/03/2003	15/03/2003 00:00:00	
<input type="checkbox"/> R1848/null/2003/UC2N08/10001/1	3	UC2.003UC2	EAGF	Second Quarter (2) 2003	18/09/2009	08/10/2009 10:22:48	
<input type="checkbox"/> R1848/null/2003/UC2N07/10017/3	5	UC2.22222	EAGF	Second Quarter (2) 2003	22/09/2003	22/10/2009 14:10:23	
<input type="checkbox"/> Select All			Print	Export	Export as Excel	Send	Delete
			Finalize				

By clicking on the button “zero notification” the following screen will open:

1848 :Zero notification

ABSENCE OF IRREGULARITIES

Date of communication * 24/08/2009 (e.g. 25/12/1997)

Quarter * Second Quarter (2) * 2009

Reg. 1848/2006 does not (yet) have an obligation to submit a zero notification . Some of the Member States indicated that it would be handy to have such a possibility, therefore, this facility has been created in module 1848.

Of course, it is very much appreciated when you would forward a “zero notification” in case you would have nothing to report.

A “zero notification” can be easily created by keying in the date and the quarter.