EUROPEAN ANTI-FRAUD OFFICE

Anti-Fraud Information System (AFIS)

IMS
Irregularity Management System

User Manual

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IMS is the application that allows the preparation and submission of irregularity reports to the European Anti-Fraud Office (OLAF).	Irregularity Management System (IMS)

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Document History

Ed.	Rev.	Date	Description	Action (*)	Sections
0.1	0	01/10/2015	Document creation	C	All
0.2	1	26/10/2015	Added the country officer functions and actions (manage reference data, change ownership, change reporting structure). Improved document layout	C, D, I, R	All
0.3	2	17/11/2016	Internal review in AFIS	C, D, I, R	All
0.4	3	07/04/2017	Business owner review	C, D, I, R	All

(*) Action: C = Create D = Delete I = Insert R = ReplacReference Documents

Reference Documents

Ref.	Title	Version	Date	Ref.
RD1	How to connect to AFIS Portal using Secure Internet connection	5.0	19/10/2015	RD2
RD3	How to connect to AFIS Portal using CCN	3.0	19/10/2015	RD4
RD5	AFIS Portal User Manual (*AFIS-APM-UM_EN*)	4.0	19/10/2015	RD6

Table of Contents

List of Figures

About this Manual

This manual is meant as an orientation tool for all IMS-users. It provides information about how to exploit the application.

In order to make the best use of this manual, please note the following conventions:

This icon indicates warnings, preconditions or instructions that have to be strictly followed. If you see this icon, make sure to read the information written next to it.

This icon is used for temporary limitations of the system. They will be removed from the document in a future version of the system.

Warning! Very important information, please read carefully.

Sections or areas on pages are identified by a number in a circle.

Fields on the screen, options and buttons are shown in frames.

Important details of the application are highlighted with an arrow and explained in a rectangle.

Text

The IMS-manuals are meant as a technical description on "how to use IMS" to report irregularities.

The IMS-manuals are not meant to provide an in-depth-explanation or in-depth-interpretation of the regulations and reporting obligations. The Handbook on Requirements to report irregularities provide such information.

Figure 1: Create initial request – Creator view

1. Initial request - Request to create a case

1.1 Introduction

The European Union (EU) has established a set of funds to finance its policies across the Member States, candidate countries and potential candidate countries.

Sectorial regulations oblige countries to provide a wide range of information on irregularities detected. The Irregularity Management System (IMS) makes it possible to comply with the reporting obligations in an electronic format via a secured network (AFIS).

IMS is structured in tab pages enabling you to provide the information as prescribed by the regulations. Each tab page is divided into sections to facilitate an easy reporting.

All IMS-related-documentation is published in ALIB and CIRCABC.

General information in bullet points:
- This manual provides a technical explanation how to create a request to create a case.
- The Handbook on Requirements to report irregularities provides detailed information about the application and interpretation of the reporting obligations. This handbook has been drafted in close cooperation between Member States, candidate countries and Commission.
- Information on irregularity reporting, such as regulations, manuals, questions and answers (Q&A's), lists of IMS-Country-Officers and IMS-Liaison-Officers and so forth can be found in ALIB and CIRCABC.
- IMS provides some information automatically (by default!). Be aware that most of these fields are editable thus can be modified.
- Other manuals are:
    - How to access IMS
    - IMS-users and their roles
    - Cases and requests
    - How to create a request to open a case
    - How to create other requests
    - Excel export and import

To help you to create requests, the pages and their sections and fields will be explained in the following chapters. You will always find on the even pages (left hand side) images to visualise the text on the odd pages (right hand side).

Last but not least:
The manuals are made to easen the life of the IMS-user, thus to serve you. Your feedback is important to improve the manuals. Please provide us with feedback if you spot something what needs to be improved.

AFIS Portal
ANTI-FRAUD INFORMATION SERVICES

IMS Production
Irregularity Management System 5.1.4

AFIS Operations

Welcome Small LD1 Last Login 10/02/2017 15:40:25

AFIS Mail | SPECIAL CHARACTERS | MY PROFILE | HELP | SIGN OUT | EN ▼

| Home | Cases | **Requests** | Search | Export / Import status | Administration ▾ | 👤 My info |

REQUEST TO CREATE A CASE: 3165

Reference number - OLAF : AMIF / FS / SLD / 2017 / 3165
Programming period : 2014-2020
Currency : EUR
Request ID : 333427
Request origin : User Input

View history

| 1 Identification | 2 Personal data | 3 Operation - general | 4 Operation - Specific - Project | 5 Operation - Specific - Agriculture |
| 6 Irregularity | 7 Detection | 8 Amounts | 9 Recovery | 10 Sanctions | 11 Comments |

Identification

* 1.1 Fund

AMIF Asylum, Migration and Integration Fund   ✕ ▾

* 1.2 Year

2017   ▾

* 1.3 Programming period

2014-2020   ▾

1.4 Reference number - national

SLD-AMIF-2017-case1

Drafting information

1.5 Initiating authority - complete name

SLD - Small Land Disctrit

275

1.6 Request language

EN English   ✕ ▾

1.7 Currency

EUR   ✕ ▾
EURO

1.8 Exchange rate applied

1.9 National currency

Select a value   ▾

1.10 Drafting date

🗓 13/02/2017

1.11 Quarter

2017/1

| Save as draft | Finalise | Send | Delete request | Cancel |

Pages

The form 'request to create a case' consists of eleven tab pages. You can access these pages by clicking on the tabs. The pages follow the logical sequence of detection, dealing with and reporting of irregularities:

1. Identification
2. Personal data
3. Operation - General
4. Operation - Specific - Project
5. Operation - Specific - Agriculture
6. Irregularity
7. Detection
8. Amounts
9. Recovery
10. Sanctions
11. Comments

To display the pages, just click on the tabs. The tab colours red when you have clicked on it in order to indicate on which tab page you are.
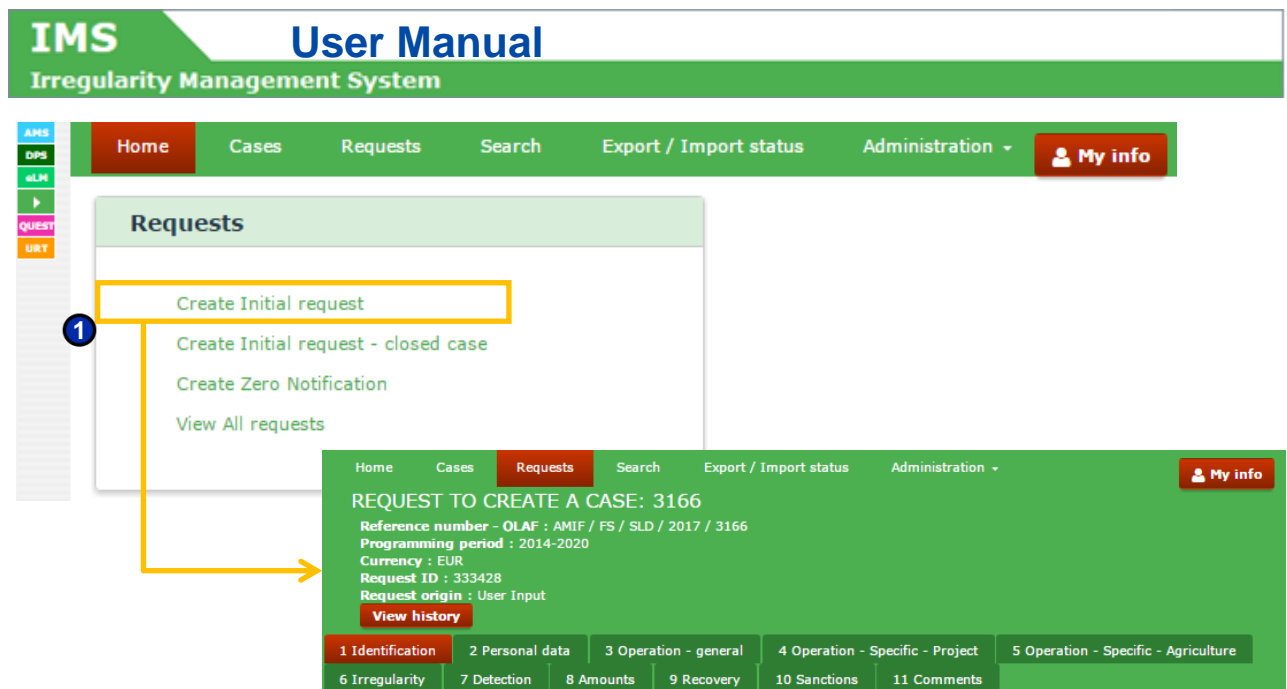
Figure 2: Create an initial request from the IMS homepage
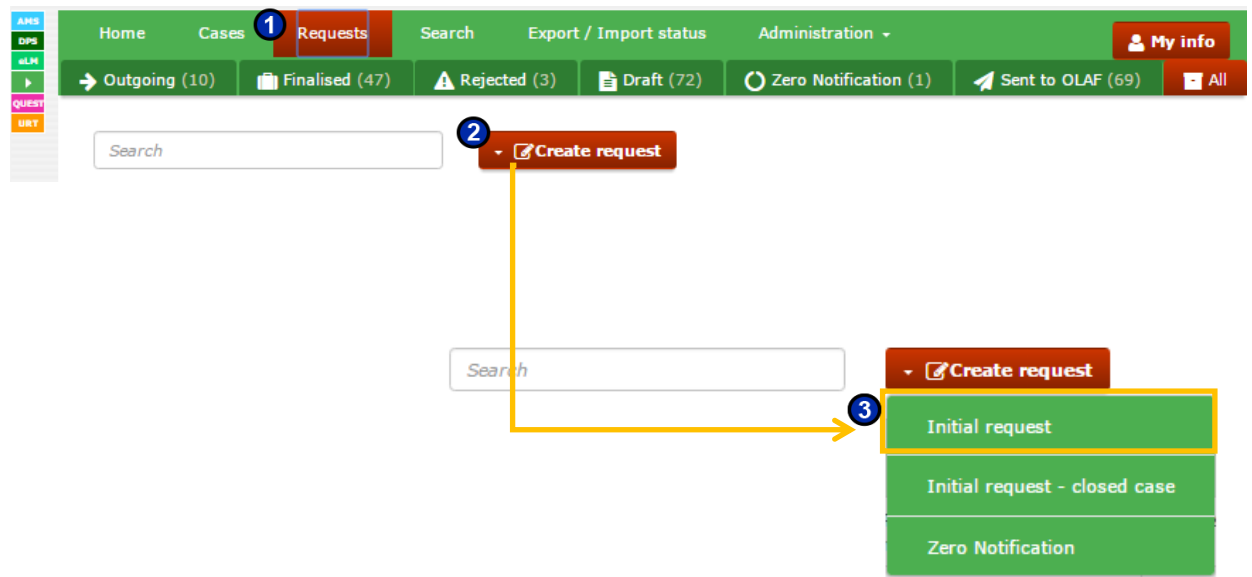
Figure 3: Create an initial request from the Requests page

1.2 How to create a request to create a case (initial report)

IMS offers several possibilities to perform your tasks. A first example is the initial report. The different regulations on the reporting of irregularities speak about "initial report". You can draft an initial report via a "request to create a case". You can make such a request via:

- Homepage
- Request page

It depends on your own personal preference which option you prefer. The result will be the same.

1.2.1 Request to create a case from the IMS homepage

You click on "create request" and IMS will offer you then then 3 options:

- Create Initial request
- Create Initial request – closed case
- Create Zero notification

You click on "create initial request" and IMS will provide you then with the form that you need to fill.

To start a request (see Figure 2: Create an initial request from the IMS homepage):

❶ Click the 'Create Initial request' link on the IMS homepage.

❷ The 'Request to create a case' page is displayed.

The option "create initial request – closed case" should be used in case you want to report a new case for which already all national procedures have been followed, completed and finalised. In other words, the case is as far as you concerns already "closed".

The option "zero notification" can be used in case you have nothing to report (no initial report and no update) concerning a reporting period. With a "zero notification" you inform the next reporting authority that no reports should be expected from you. The zero notification can be seen as a courtesy tool.

1.2.2 Request to create a case from the IMS Requests page

You can also create a request from the page 'Requests'. Just go to the tab page Requests and click on one of the options:

- Initial request
- Initial request – closed case
- Zero notification

To start a request (see Figure 3: Create an initial request from the request page):

❶ Go to the Requests page.

❷ Click 'Create request'.

❸ Select the type of request that you want to create.

Figure 4: Page 1 Identification

1.3   Page 1: Identification

This tab page is meant to provide general information on for instance reference number, reporting authority, language and currency.

You can save the request as:
• draft
• finalised
You will find these buttons at the bottom of the tab page.

Saving a request as draft implies that you can still modify it. Saving a request as finalised means that you cannot change the data anymore. It can only be submitted to the next level or rejected, the latter of course only by an IMS-manager.

Section – Identification
This section contains information which makes it possible to identify the case.

1.1. Fund
You need to select one of the options from the drop-down-list. You can do that by keying in one or more of the characters of the official abbreviation or description of the fund, IMS will display then the possible options. You can also open the drop-down-list and select the applicable fund.

Example: In the image on the left, AMIF has been selected from the drop-down-list.

1.2. Year
The reporting year should be indicated which is normally the current calendar year. For that reason, IMS puts by default the running year. However, the field is editable which means that you can change the year. You can go one year forward and one year backward. In other words, you can only select the previous, the current or the next year.

If you want to edit it, you can do that by selecting a year from the drop-down-list or by keying in a year in the format yyyy (e.g. 2017).

Example: In the image on the left, the year 2017 has been selected.

1.3. Programming period
In this field you need to indicate the applicable programming period. Select one of the programming periods from the drop-down-list. The available values depend on the selected fund.

⚠ Please be aware that IMS is a database and based on funds and programming periods. Fund and programming period are the basis of the reporting system. This implies that as soon as you click the button "finalise", the fund and programming period have become definitive thus cannot be changed anymore. As long as the status of the request is "draft", you can change the fund and programming period. If necessary, your IMS-Country-Officer can ask OLAF to make changes to these fields.

1.4. Reference number - national
The 'reference number – national' is a reference number that was issued by your country. Normally a national administration issues a file or record-number. Entering that number in this field, enables you to use it in a search.

Example: In the image on the left **'Small Land District – AMIF-2017-case1**' was entered.

Some information that you enter on this page is automatically added to the header of the request and is displayed permanently. As soon as you save a request as a draft, a REQUESTID number is added.

| Home | Cases | Requests | Search | Export / Import status | Administration ▾ | | 👤 My info |

REQUEST TO CREATE A CASE: 3166

Reference number – OLAF : AMIF / FS / SLD / 2017 / 3166
Programming period : 2014-2020
Currency : EUR
Request ID : 333428
Request origin : User Input
View history

| 1 Identification | 2 Personal data | 3 Operation - general | 4 Operation - Specific - Project | 5 Operation - Specific - Agriculture |
| 6 Irregularity | 7 Detection | 8 Amounts | 9 Recovery | 10 Sanctions | 11 Comments |

Identification

* 1.1 Fund

AMIF Asylum, Migration and Integration Fund ✕ ▾

* 1.2 Year

2017 ▾

* 1.3 Programming period

2014-2020 ✕ ▾

1.4 Reference number - national

Small Land District - AMIF-2017-case1

Drafting information

1.5 Initiating authority - complete name

SLD - Small Land Disctrit

275

1.6 Request language

Select a value ▾

1.7 Currency

EUR ✕ ▾
EURO

1.8 Exchange rate applied

1.9 National currency

Select a value ▾

1.10 Drafting date

📅 13/02/2017

1.11 Quarter

yyyy/Q

1.6 Request language

Select a value ▾

is ✕

DA Danish
EN English
ES Spanish
PL Polish
SV Swedish
TR Turkish

Figure 5: Request header

Section - Drafting information

This section is used to provide information about the drafting of the request, such as: who drafted the request, which language and currency were used, when it was drafted and so forth.

1.5. Initiating authority - complete name

IMS provides by default the names as registered in the User Registration Tool (URT). The URT-short-name and the URT-long-name of the organisation to which you belong are displayed.

Also this field is editable which implies that you can change the name. However, in such case you are recommended to inform your IMS-Country-Officer that the information is outdated and should be updated in URT.

Example:
In the image on the left, '**SLD – Small Land District**' has been added as the reporting authority.

1.6. Request language

The language in which you will process the information in IMS should be indicated. You can do that by selecting a language from the drop-down-list. You can also put in the ISO-code or one or more characters of the name of the language. IMS will show you then the possible option(s). In the example on the left hand side the letters "IS" have been keyed in and IMS showed all languages in which these characters occur.

Example:
In the image on the left, '**English**' was selected as the request language.

1.7. Currency

The currency in which you the amounts are reported should be indicated. IMS puts by default EUR but the field is editable.

Please be aware that with the entry into force of the new sectorial legislation concerning programming period 2014-2020, all amounts should be indicated in EURO. This means in practical terms that from reporting year 2016 onwards all amounts must be reported in EURO. This counts also for cases which were reported before 2016. As soon you update a case which was reported before 2016, you need to indicate the amounts in EURO.

Field 1.8 Exchange rate applied and field 1.9 National currency have been created on request of Member States in order to make it possible to make a link between the amounts indicated in IMS and the amounts in national databases which are often in national currency. These fields are meant for national purposes.

1.8. Exchange rate applied

This field can be used to indicate the exchange rate which you applied to transfer the amounts into EURO.

1.9. National currency

You can use this field to indicate your national currency.

1.10 Drafting date

📅 25/10/2016
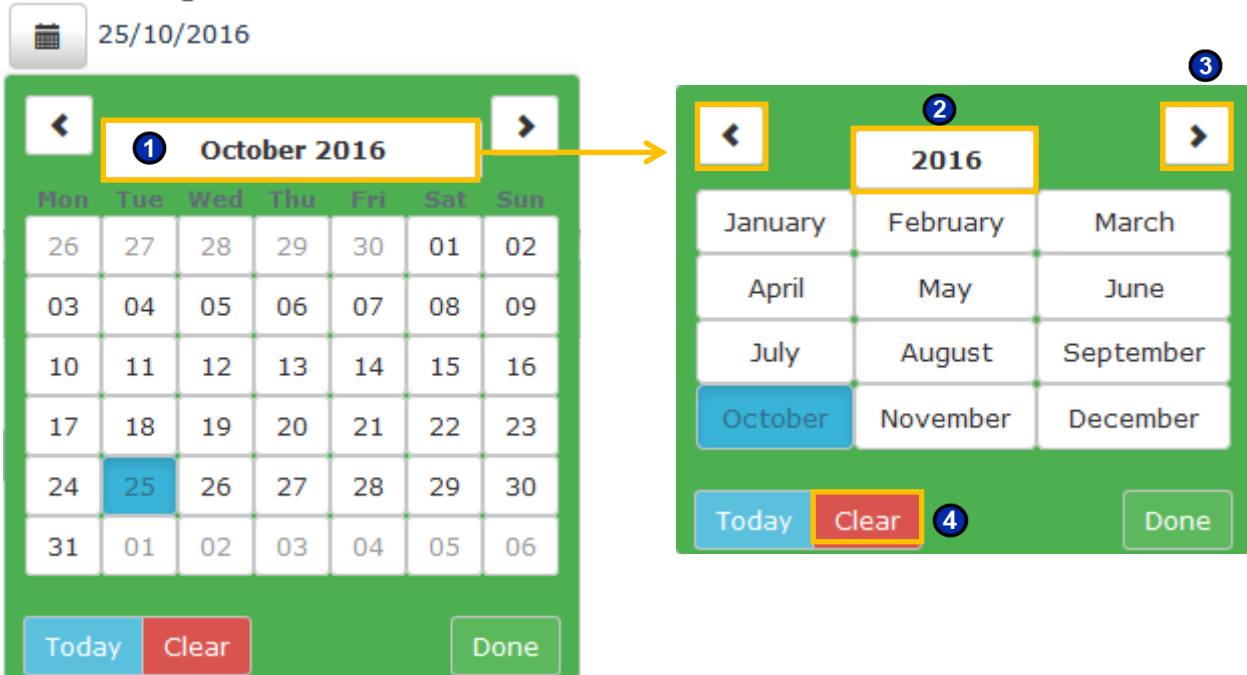
Figure 6: How to use the calendar

Drafting information

1.5 Initiating authority - complete name

SLD - Small Land Disctrit

1.6 Request language

BG Bulgarian

1.7 Currency

EUR EURO

1.8 Exchange rate applied

1.9 National currency

BGN Bulgarian Lev - Bulgaria

1.10 Drafting date

📅 25/10/2016

1.11 Quarter

2016/4

Figure 7: Page 1 Identification – Drafting information

1.3.1   How to use the calendar option while creating a request

When you add dates to the request, you will need to use the calendar because you cannot key-in dates manually. You need to select a date via the calendar. The calendar has several hidden but useful features.

① **To select a different month**, click on the button date (displaying in the example October 2016). The months of the year are displayed and you can select one. The days of that month are then automatically displayed. Click one to select it.

② While selecting a month, you can also easily skip to another year. Click again the button date (displaying in the example 2016) and all available years are displayed. Select a year and the months of that year are displayed.

③ Use the navigation buttons ‹ › to navigate through the years or months.

④ Click the button **Clear** to close the calendar without adding a date.

1.10. Drafting date

This field can be used to indicate the day on which you drafted the request. IMS puts by default the date on which you created the request. It is an editable field, you can change it as long as the request has not been finalised.

This field was created at the request of countries that use this field to monitor the processing time (starting from the moment when a creator drafted a request).

Example:
In the image on the left '**25/06/2016**' has been selected as the drafting date.

1.11. Quarter

Irregularities have to be reported within 2 months after the quarter in which the irregularity was detected. Enter the quarter and the year that the request pertains to. The format to indicate the quarter is YYYY/Q (e.g. 2016/4).

Example:
In the image on the left '**2016/4**' was entered as the quarter of the request (fourth quarter of 2016).

Special request

1.12 New modus operandi	1.13 Necessity to inform other countries	1.14 Person found in other case(s)
I	O	I

Use the field 11.3. Attachments to attach the list of references to the other case(s) which contain the same person(s) involved.

Figure 8: Page 1 Identification – Special request

Section - Special request

This section can be used to provide 'special' or 'urgent' information. You are asked to send a special or urgent request when:

- A new modus operandi has been applied
- Other countries need to be warned
- A person was also reported in other cases

Switchbox

In the section "special request", a switchbox is used to indicate if something is applicable or not by indicating a NO (0) or a YES (|). By default the switchbox is set on NO (0), If you want to indicate YES you need to move the button to the left. It will then color blue and indicate | which stands for confirmative.

1.12. New modus operandi

If a new modus operandi has been applied and colleagues in your country, any other country or of the Commission need to be warned, switch this box to YES by moving the button from 0 to | (blue!).

If you set the switchbox 'new modus operandi' to YES, IMS informs OLAF that a new modus operandi has been discovered. OLAF will analyse and evaluate the information. If necessary, additional information will be requested via the IMS-Country-Officer and/or IMS-Liaison-Officers. The results will be used to inform other authorities. Of course, the latter will be done in close cooperation with the competent IMS-Country-Officers and IMS-Liaison-Officers.

1.13. Necessity to inform other countries

Switch the box to YES if other countries must be informed about the case, due to for instance the nationality of the person(s) who committed the irregularity, their place of registration or that the activity could take place in those countries as well.

If you set 'Necessity to inform other countries' to YES, IMS informs OLAF that other countries need to be informed. OLAF will analyse and evaluate the information. If necessary, additional information will be requested via the IMS-Country-Officer and/or IMS-Liaison-Officers. The results will be used to inform other authorities. Of course, the latter will be done in close cooperation with the competent IMS-Country-Officers and IMS-Liaison-Officers.

1.14. Person found in other case(s)

Switch the box to YES if person(s) involved in this case can be linked to other cases as well. If you set this option to YES, a warning message is displayed to alert you that an attachment should be uploaded in field 11.3 Attachments. The attachment should contain a list of references to other case(s) in which the same person(s) were involved.

Status

1.15 Proceedings

PP | Penal proceedings

1.16 Financial status

ALRS | Appeal lodged and recovery suspended

[Save as draft] [Finalise] [Send] [Delete request] [Cancel]

Figure 9: Page 1 Identification – Status

Section - Status

In this section information on the proceedings and the financial status of the case is processed.

1.15. Proceedings

You need to select the type of proceedings initiated to follow up the irregularity:

AP – Administrative proceedings
JP – Judicial proceedings
PP – Penal proceedings.

Example:
In the image on the left the **'Penal proceedings'** value has been selected.

1.16. Financial status

You need to select the financial status of the case. IMS offers you the following options:

NATR = No amount to be recovered
ATBC = Amount to be calculated
RTBS = Recovery to be started
RUNW = Recovery under way
ALRS = Appeal lodged and recovery suspended
ACRL = Appeal completed and recovery launched
FULR = Full recovery
EUSW = EU-share withdrawn, expenditure fully charged to national budget
NRW4 = Amount not recovered within 4 years
NRW8 = Amount not recovered within 8 years
AIRR = Amount irrecoverable

CC   = Clearance – Charged to
CCEU = Clearance - charged to EU-budget
CCNB = Clearance - charged to national budget
CCBB = Clearance - charged to EU-budget and national budget

The codes starting with CC (thus CCEU, CCNB and CCBB) should only be used in case of a formal Commission Decision on an art. 5(2) report:
Where a Member State considers that an amount cannot be totally recovered, or cannot be expected to be totally recovered, it shall inform the Commission, in a special report, of the amount not recovered and the reasons why the amount should, in its view, be borne by the Community or by the Member State. This information must be sufficiently detailed to allow the Commission to decide as soon as possible after consulting the authorities of the Member States concerned, who shall bear the financial consequences in accordance with the third indent of Article 23 (1) of Regulation (EEC) No 4253/88.

NRW   = No Recovery Within
The codes NRW4 and NRW8 were introduced during programming period 2007-2013 and derive from art. 32(5) of Reg. 1290/2005:
If recovery has not taken place within four years of the primary administrative or judicial finding, or within eight 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.

Reg. 1290/2005 was repealed by Reg. 1306/2013. NRW4 and NRW8 are now based on art. 54(2).
If recovery has not taken place within four years from the date of the recovery request, or within eight years where recovery is taken in the national courts, 50 % of the financial consequences of the non-recovery shall be borne by the Member State concerned and 50 % by the Union's budget, without prejudice to the requirement that the Member State concerned must pursue recovery procedures in compliance with Article 58.

Example:
In the image on the left **'Appeal lodged and recovery suspended'** (ALRS) has been selected as financial status.

Case closure

* **1.17 Case closure date**
📅 10/02/2017

1.18 Case irrecoverable
[I]

> If the case is irrecoverable, you must attach a request to close, in field 11.3. Attachments.

[Save as draft] [Finalise] [Send] [Cancel]

Figure 10: Page 1 Identification – Case closure

Section – Case closure

This section only appears when you do:

- Initial request – closed case
- Request to close a case

1.17. Case closure date

IMS puts by default the date on which you do a request to close a case. Of course, it is editable thus you can indicate any other date. You can do that by making use of the calendar or by keying in a date in the format DD/MM/YYYY.

1.18. Case irrecoverable

It can happen that the unduly paid amounts cannot be recovered. In such case, you can indicate that by changing the default value of the switchbox from NO (O) into YES (|)

If you switch the box to YES then a warning will pop up which contains the message that you should attach a document in which you explain the request to close a case of an irrecoverable case.

IMS approves all requests automatically *except* when it concerns requests to close a case and requests to cancel a case concerning

- Cohesion policy funds of programming periods before PP2007-2013
- Pre-accession assistance funds of programming period before PP2007-2013

IMS functions for these funds also as accounting system which implies that a case can only be closed or cancelled after a Commission decision. For that reason, the approval is not automatically given but needs to be given manually. As long as that approval is not given, the request will keep the status of request and the data will not be added to the case itself. It needs to await the Commission Decision.

...

Identification of persons involved

2.1 Legal person / natural person

2.1.2 National ID number	2.1.4 Family name / Company name
NL98745AAP	Borrelaar
BE12345	Brewery Black Sheep Beer SA

Showing 1 to 2 of 2 record(s)   Page size 10 ▾   « ‹ **1** › »

Add

2.2 Justification for non disclosure

```
                                                                    2000
```

2.1.1 Legal status
◉ Person   ○ Company

2.1.2 National ID number
NL98745AAP

2.1.3 Beneficiary ID number
NL256667987

2.1.4 Company name / Family name
Borrelaar
246

2.1.5 Trade name / First name
Jan
252

2.1.6 Parent name / Independent prefix
van den
248

2.1.7 Street
Hoofdstraat 1

2.1.8 Postcode
7600 AA

2.1.9 City
Almelo

Territorial unit where the person is registered

2.1.10 Country
NL Netherlands   ✕ ▾

2.1.11 NUTS level 1
NL2 Oost-Nederland   ✕ ▾

2.1.12 NUTS level 2
NL21 Overijssel   ✕ ▾

2.1.13 NUTS level 3
NL213 Twente   ✕ ▾

Flagged

2.1.14 On basis of Reg. 1469/1995
I

2.1.15 On basis of Reg. 966/2012 (art. 108)
O

Save   **Cancel**

Figure 11: Page 2 Personal data

1.4   Page 2: Personal data

You can process on this tab page all information concerning the persons involved. A person involved is anyone who had or has a substantial role in the irregularity. This could be the beneficiary, the person who initiated the irregularity (such as the manager, consultant or adviser), the person who committed the irregularity and so forth.

Section - Identification of persons involved

This section contains detailed information on the persons involved. You can enter the personal details of one or more persons in this section.

Click the button **Add** to start adding a new person. Enter all the necesary information and click the button **Save** to add the person to the request. Alternatively, click the button **Cancel** if you want to stop the reporting of personal data. You must always click one of these buttons to go back to the main screen in order to continue with the reporting.

You can also edit or delete already provided information on a person:
1.   Click the person that you want to edit/delete. The person's details are displayed
2.   Click one of the following buttons at the bottom of the field:

✔ Update   Save the changes that you made in the fields.
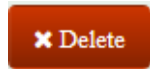
✖ Delete   Delete the person from the request.

↻ Cancel   Cancel editing the person.

⚠️ If you click outside the person's details field, in the greyed out area, the system considers this as an attempt to close without saving. A warning message is displayed to ask you if you want to close without saving. If you click **Yes**, you will lose all the information that you entered in these fields.

2.1. Legal person/natural person
Only natural and legal persons can be held liable for their actions and non-actions. For that reason, a distinction is made between natural persons and legal persons.

ℹ️ A natural person is a living human being, as opposed to a legal person which is an artificial person who is recognized by law as having a legal personality. A legal person may be a private (i.e. business entity) or public (i.e. government) organisation.

2.1.1. Legal status
The person(s) involved are either natural persons or legal persons. This can be indicated by ticking the box.

Example:
In the image on the left, data concerning a natural person has been added.

2.1.1 Legal status

⦿ Person   ◯ Company

2.1.2 National ID number

NL98745AAP

2.1.3 Beneficiary ID number

NL256667987

2.1.4 Company name / Family name

Borrelaar

246

2.1.5 Trade name / First name

Jan

252

2.1.6 Parent name / Independent prefix

van den

248

2.1.7 Street

Hoofdstraat 1

2.1.8 Postcode

7600 AA

2.1.9 City

Almelo

Save   **Cancel**

Territorial unit where the person is registered

2.1.10 Country

NL Netherlands   ✖ ▾

2.1.11 NUTS level 1

NL2 Oost-Nederland   ✖ ▾

2.1.12 NUTS level 2

NL21 Overijssel   ✖ ▾

2.1.13 NUTS level 3

NL213 Twente   ✖ ▾

Flagged

2.1.14 On basis of Reg. 1469/1995

I

2.1.15 On basis of Reg. 966/2012 (art. 108)

O

2.1.2. National ID number

You need to indicate the national identification number.

In many countries, a national identification number is used as a means of tracking citizens or permanent/temporary residents, for the purposes of work, taxation, government benefits, health care and other government-related functions. Sometimes you can find this number on an identity card issued by the country.

Example:
In the image on the left, the following value has been entered: NL98745AAP.

2.1.3. Beneficiary ID number

The beneficary Identification number in only applicable for the competence Agriculture (EAGF and EAFRD). All beneficiaries need to have an unique beneficiary identification number otherwise no agricultural subsidies can be granted.

You need to enter the Beneficiary-ID-number.

2.1.4. Company name | Family name

You need, depending on a person's status (legal or natural person), to enter the company name or family name of the person involved. You must enter the official name, i.e. the name as found in the official registers.

Example:
In the image on the left, the following value has been entered: '**Borrelaar**'.

2.1.5. Trade name | First name

You need, depending on the person's status (legal or natural person), to enter the trade name or the first name(s) of the person involved.

The trade name is the name under which a business trades for commercial purposes. It is also known as the 'trading name' or 'business name'. A trade name is not used for legal purposes, but for visibility purposes towards its customers.

Be aware that entering the trade name implies that there is also a company name, hence field 2.1.4. 'Company name/Family name' must be filled in as well.

Example:
In the image on the left, the following value was entered: '**Jan**'.

2.1.6. Parent name | Independent prefix

You need, depending on the person's status (legal or natural person), to enter the name of the parent company or the independent prefix of the person involved.

Parent company: a firm that owns and manages other firms (i.e.subsidiaries, which are legal persons).

Independent prefix: a prefix that is placed between the first name and the family name. This is commonly used in countries such as Belgium, the Netherlands and Germany.

Example: Jan **van den** Borrelaar, where '**van den**' is the prefix.

Example:
In the image on the left, the following prefix has been entered: '**van den**'.

2.1.1 Legal status

◉ Person   ○ Company

2.1.2 National ID number

NL98745AAP

2.1.3 Beneficiary ID number

NL256667987

2.1.4 Company name / Family name

Borrelaar

246

2.1.5 Trade name / First name

Jan

252

2.1.6 Parent name / Independent prefix

van den

248

2.1.7 Street

Hoofdstraat 1

2.1.8 Postcode

7600 AA

2.1.9 City

Almelo

Territorial unit where the person is registered

2.1.10 Country

NL Netherlands   ✕ ▾

2.1.11 NUTS level 1

NL2 Oost-Nederland   ✕ ▾

2.1.12 NUTS level 2

NL21 Overijssel   ✕ ▾

2.1.13 NUTS level 3

NL213 Twente   ✕ ▾

Flagged

2.1.14 On basis of Reg. 1469/1995

| I |

2.1.15 On basis of Reg. 966/2012 (art. 108)

O

Save   Cancel

2.1.7. Street
Enter the street where the person is officially registered.

2.1.8. Postcode
You need to enter the postal code where the person is officially registered.

2.1.9. City
You need to enter the city or village where the person is officially registered.

Section - Territorial unit where the person is registered
This section makes it possible for you to provide information on the territory where the person is officially registered.

NUTS
The Nomenclature of territorial units for statistics, abbreviated NUTS (from the French version Nomenclature des Unités territoriales statistiques) is a geographical nomenclature subdividing the economic territory of the European Union (EU) into regions at three different levels (NUTS 1, 2 and 3 respectively, moving from larger to smaller territorial units). Above NUTS 1, there is the 'national' level of the Member States.

The NUTS is based on Regulation (EC) No 1059/2003 of the European Parliament and of the Council of 26 May 2003 on the establishment of a common classification of territorial units for statistics (NUTS), which is regularly updated. *To avoid misunderstandings: not OLAF's competence!*

2.1.10. Country
You need to enter the country where the person is officially registered.

In the image on the left, the following country has been selected: '**Netherlands**'.

2.1.11. NUTS level 1
You need to select a value from the drop-down-list. The available values depend on the country selected in the previous field. The drop-down-list contains all NUTS-values used from 2003 onwards.

Example:
In the image on the left, the following value has been selected: '**OOST-NEDERLAND**'.

2.1.12. NUTS level 2
You need to select a value from the drop-down-list. The available values in the drop-down-list depend on the value selected in the previous field.

Example:
In the image on the left, the following value has been selected: '**Overijssel**'.

2.1.13. NUTS level 3
You need to select a value from the drop-down-list. The available values in the drop-down-list depend on the value selected in the previous field.

Example:
In the image on the left, the following value has been selected: '**Twente**'.

2.1.1 Legal status
◉ Person   ○ Company

2.1.2 National ID number

NL98745AAP

2.1.3 Beneficiary ID number

NL256667987

2.1.4 Company name / Family name

Borrelaar

246

2.1.5 Trade name / First name

Jan

252

2.1.6 Parent name / Independent prefix

van den

248

2.1.7 Street

Hoofdstraat 1

2.1.8 Postcode

7600 AA

2.1.9 City

Almelo

Save   Cancel

Territorial unit where the person is registered

2.1.10 Country

NL Netherlands   ✕ ▾

2.1.11 NUTS level 1

NL2 Oost-Nederland   ✕ ▾

2.1.12 NUTS level 2

NL21 Overijssel   ✕ ▾

2.1.13 NUTS level 3

NL213 Twente   ✕ ▾

Flagged

2.1.14 On basis of Reg. 1469/1995

I

2.1.15 On basis of Reg. 966/2012 (art. 108)

O

Identification of persons involved

2.1 Legal person / natural person

2.1.2 National ID number	2.1.4 Family name / Company name
No record(s)	

2.2 Justification for non disclosure

The case is currently under investigation. The National Public Prosecutor Office of Small Land decided that no information about the persons involved should yet be shared with any other authorities (NPPO-decision 2017-0001 dd 29/02/2017)

1763

Figure 12: Justification for non disclosure

Section - Flagged

You can use this section to indicate if a person fits the criteria necessary to be placed on the 'blacklist' or to be registered in the Early Detection and Exclusion System (EDES). In the image on the left, the option **blacklist** has been selected.

This section makes also use of the switchbox:

Selecting **|** implies YES and a 0 implies a NO. The system puts by default a NO.

2.1.14. On basis of Reg. 1469/1995

You need to set the switch to YES if the person should be placed on the blacklist based on Council Regulation (EC) No 1469/95 of the 22nd of June 1995, on measures to be taken regarding certain beneficiaries of operations financed by the Guarantee Section of the EAGGF (European Agricultural Guidance and Guarantee Fund)).

2.1.15. On basis of Reg. 2015/1929 (art. 108)

You need to set the switch to YES if the person should be registered in the Early Detection and Exclusion System (EDES) based on Regulation (EU, Euratom) 2015/1929 of the European Parliament and of the Council of 28 October 2015 amending Regulation (EU, Euratom) No 966/2012 on the financial rules applicable to the general budget of the Union.

2.2. Justification for non disclosure

You are obliged to report the identity of legal/natural persons involved in the irregularity. However, in certain cases, you cannot provide the requested data due to, for instance, an ongoing investigation. In such cases, you must provide a justification for the non disclosure of nominal data.

Be aware that the justification should be more than a simple phrase. You should provide a clear explanation on why no nominal data was processed. A general statement is not sufficient!

For example, the following justification is **not sufficient**:
'national data protection rules do not allow to forward nominal data'.

Figure 13: Page 3 Operation – general

1.5   Page 3: Operation - general

This tab page provides general information on the applied subsidy scheme (operation, project, support measure etcetera).

Section - Description of operation < 2000

This section concerns programming periods before PP2000-2006.

You can only use these fields if on tab page 1 as programming period a period is indicated before PP2000-2006 (thus PP1989-1993 and PP1994-1999).

3.1. Objective

You need to select the applicable objective from the drop-down-list.

3.2. ARINCO No.

You need to enter the ARINCO-number.

The ARINCO information system was developed at the request of the European Commission and provides information on the structural funding activities concerning programming periods before PP2000-2006.

3.3. EFRD/ESF/EAGGF/FIFG number

You need to enter the EFRD/ESF/EAGGF/FIFG-number.

The EFRD/ESF/EAGGF/FIFG-number was developed at the request of the European Commission and provided information on the structural funding activities concerning programming periods before PP2000-2006.

Identification numbers are available for the following funds:
EFRD   – European Fund for Regional Development
ESF   – European Social Fund
EAGGF – European Agricultural Guidance and Guarantee Fund (Guidance)
FIFG   – Financial Instrument for Fisheries Guidance

IMS
Irregularity Management System

User Manual

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REQUEST TO CREATE A CASE: 3165
Reference number – OLAF : AMIF / FS / SLD / 2017 / 3165
Programming period : 2014-2020
Currency : EUR
Request ID : 333427
Request origin : User Input

View history

| 1 Identification | 2 Personal data | **3 Operation - general** | 4 Operation - Specific - Project | 5 Operation - Specific - Agriculture |
| 6 Irregularity | 7 Detection | 8 Amounts | 9 Recovery | 10 Sanctions | 11 Comments |

Description of operation

< 2000

3.1 Objective

Select a value ▾

3.2 ARINCO number

[   ] 150

3.3 EFRD/ESF/EAGGF/FIFG number

[   ] 50

≥ 2000

3.4 CCI number

Select a value ▾

3.5 Objective - CCI

3.6 Interregional

3.7 Programme

3.8 Programme closure date

3.9 EC decision - number

3.10 EC decision - date

3.11 Priority

Select a value ▾

3.12 Theme

Select a value ▾

Save as draft   **Finalise**   **Send**   **Delete request**   **Cancel**

Section - Description of operation ≥ 2000

This section contains concerns programming periods from PP2000-2006 onwards.

You can only use these fields if on tab page 1 as programming period a period is indicated from PP2000-2006 onwards (thus PP2000-2006, PP2007-2013, PP2014-2020 and PP1971-2020).

3.4. CCI-number

You need to select the corresponding CCI-number from the drop-down-list.

The drop-down-list is limited to those numbers that may be applicable to the fund and programming period selected on page 1 Identification.

The field is active for programming periods after the year 2000 with the exception of the Cohesion Fund (CF) for which the field is active for programming periods before and after the year 2000.

The CCI-number (Code Commun d'Identification, or in English: Common Identification Code) consists of 6 subparts:
Year – starting year of the programme/object
CC – country or geographical region
DG – numerical code of the DG 'chef de file'
FF – character code for the fund(s) covered by the programme/object
TP – type of object
SEQ – sequence

The drop-down-list is based on SFC2007 and SFC2014:
SFC2007 – System for Fund management in the European Community 2007-2013
SFC2014 – System for Fund management in the European Community 2014-2020

More information on SFC2007 and SFC2014 can be found on the SFC-website:
https://ec.europa.eu/sfc/en

⚠ Unfortunately, it can occur that not all CCI-numbers are processed in SFC. If you discover that a CCI-number is missing, please inform OLAF via your IMS-Country-Officer or IMS-Liaison-Officer so that the drop-down-list can be updated manually. You are advised to put the CCI-number in field 11.1 Comments – Initiating Authority.

Fields 3.5 – 3.10 are based on the CCI-number and automatically filled.

3.5. Objective – CCI

IMS provides automatically the objective on basis of the CCI-number selected in field 3.4 CCI-number. This field is non-editable. If you need to change the objective, change the CCI-number first.

3.6. Interregional

IMS provides automatically the objective on basis of the CCI-number selected in field 3.4 CCI-number. This field is non-editable. If you need to change the interregional value, change the CCI-number first.

3.7. Programme

IMS provides automatically the objective on basis of the CCI-number selected in field 3.4 CCI-number. This field is non-editable. If you need to change the programme, change the CCI-number first.

3.8. Programme closure date

IMS provides automatically the objective on basis of the CCI-number selected in field 3.4 CCI-number. This field is non-editable. If the programme closure date is not correct, contact your IMS-country-officer or IMS-liaison-officer. They need to contact OLAF in order to update the data.

.

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REQUEST TO CREATE A CASE: 3165

Reference number - OLAF : AMIF / FS / SLD / 2017 / 3165
Programming period : 2014-2020
Currency : EUR
Request ID : 333427
Request origin : User Input

View history

| 1 Identification | 2 Personal data | **3 Operation - general** | 4 Operation - Specific - Project | 5 Operation - Specific - Agriculture |
| 6 Irregularity | 7 Detection | 8 Amounts | 9 Recovery | 10 Sanctions | 11 Comments |

Description of operation

< 2000

3.1 Objective

| Select a value | ▾ |

3.2 ARINCO number   **3.3 EFRD/ESF/EAGGF/FIFG number**

| | 150 | | | 50 |

≥ 2000

3.4 CCI number

| Select a value | ▾ |

3.5 Objective - CCI   **3.6 Interregional**

3.7 Programme   **3.8 Programme closure date**

3.9 EC decision - number   **3.10 EC decision - date**

3.11 Priority   **3.12 Theme**

| Select a value | ▾ | | Select a value | ▾ |

Save as draft **Finalise** **Send** **Delete request** **Cancel**

3.9. EC decision – number

IMS provides automatically the objective on basis of the CCI-number selected in field 3.4 CCI-number. This field is non-editable. If you need to change the EC decision number, contact your IMS-country-officer or IMS-liaison-officer. They need to contact OLAF in order to update the data.

3.10. EC decision - date

IMS provides automatically the objective on basis of the CCI-number selected in field 3.4 CCI-number. This field is non-editable. If you need to change the EC decision data, contact your IMS-country-officer or IMS-liaison-officer. They need to contact OLAF in order to update the data.

3.11. Priority

You need to select the applicable priority from the drop-down-list.

3.12. Theme

You need to select the applicable theme from the drop-down-list. The drop-down-list is based on the priority selected.

Figure 14: Page 3 Operation – general – Territorial unit where the operation takes place

Section - Territorial unit where the operation takes place

This section contains information on the territory where the operation takes place.

NUTS

The Nomenclature of territorial units for statistics, abbreviated NUTS (from the French version Nomenclature des Unités territoriales statistiques) is a geographical nomenclature subdividing the economic territory of the European Union (EU) into regions at three different levels (NUTS 1, 2 and 3 respectively, moving from larger to smaller territorial units). Above NUTS 1, there is the 'national' level of the Member States.

The NUTS is based on Regulation (EC) No 1059/2003 of the European Parliament and of the Council of 26 May 2003 on the establishment of a common classification of territorial units for statistics (NUTS), which is regularly updated. *To avoid misunderstandings: not OLAF's competence!*

3.13. Country

You need to select the country where the operation takes place.

3.14. NUTS level 1

You need to select a value from the drop-down-list. The available values depend on the country selected in the previous field. The drop-down-list contains all NUTS-values used from 2003 onwards.

3.15. NUTS level 2

You need to select a value from the drop-down-list. The available values in the drop-down-list depend on the value selected in the previous field.

3.16. NUTS level 3

You need to select a value from the drop-down-list. The available values in the drop-down-list depend on the value selected in the previous field.

REQUEST TO CREATE A CASE: 3165
Reference number - OLAF : AMIF / FS / SLD / 2017 / 3165
Programming period : 2014-2020
Currency : EUR
Request ID : 333427
Request origin : User Input

View history

1 Identification	2 Personal data	3 Operation - general	4 Operation - Specific - Project	5 Operation - Specific - Agriculture
6 Irregularity	7 Detection	8 Amounts	9 Recovery	10 Sanctions	11 Comments

Project

4.1 Project

4.1.1 Project - name	4.1.2 Project - number	4.1.4 Amount of expenditure (EU-share)
No record(①		

Add

* **4.1.1 Project - name**

Select a value ▾

4.1.2 Project - number

Select a value ▾

4.1.3 Co-financing rate _____ %

Financial impact

	EU-share	National-share	Public contribution	Private-share	Total
4.1.4 Amount of expenditure	_____	+ _____	= _____	+ _____	= _____
4.1.5 Amount of irregularity	_____	+ _____	= _____		

Save   **Cancel**

②

☑ **Please confirm** ✕

Do you want the amounts entered here to be copied to the corresponding fields on page 8. Amounts?

③ Yes   No

Figure 15: Page 4 Operation – Specific – Project

1.6   Pages 4 and 5: Operation specific

Tab pages 4 and 5 contain specific information on the operation or the support measure.

⚠️ Tab pages 4 and 5 are mutually exclusive; **you should enter information on only one of these pages**, depending on the fund. Tab page 5 should be used for EAGF and EAFRD. Tab page 4 should be used for all other funds.

⚠️ **Do not enter information in both pages 4 and 5.**

1.6.1   Page 4: Operation - specific - project

4.1.1. Project - name
You need to select a project from the drop-down-list. You can scroll through the list but you can also type in a part of the name of the project and IMS will provide you then with a short list out of which you can select the project.

To add a new project, click the **Add** button (①).

Enter the required information and click **Save** (②).

A confirmation message is displayed. Click **Yes** to copy the amounts to page 8 'Amounts' (③).

⚠️ If you agree to automatically copying the entered amounts to tab page 8 'Amounts', the amounts are automatically updated in tab page 8, if you change them in page 4. The amounts on tab page 8 stay editable which implies that you can change them also on tab page 8. Be aware that changing the amounts on tab page 8 does not lead to any changes on tab page 4.

You can also edit or delete an added project:
1. Click on the project that you want to edit/delete. The project is displayed.
2. Click one of the following buttons at the bottom of the field:

✔ Update   Save the changes that you made in the fields.

✖ Delete   Delete the project from the request.

↺ Cancel   Cancel editing the project.

4.1.2. Project - number
You need to select the official number of the project from the drop-down-list.

4.1.3. Co-financing rate
Enter the agreed rate which has been applied. It can occur that the Commission Decision still contains an outdated rate awaiting an update with the newly agreed rate. As already mentioned, you need to indicate the rate that has been agreed and applied.

The official rate can be found in SFC2007 or SFC2014. SFC is the system for fund management in the European Community. It manages the electronic exchange of information between Member States and the European Commission, concerning shared fund management as described in the applicable regulations.

Figure 16: Page 4 Operation – Specific – Financial impact

Section - Financial Impact

To have a correct relation between the expenditure and the irregular amount, the financial impact must be indicated per support measure (project).

You must enter all amounts manually. In case of 'calculation errors', IMS will only display a warning message, but will not block the reporting. In other words, you can create miscalculations. This has been created on request of the Member States. Please be aware that it is your responsibility to provide correct data and to check if the calculation matches.

About Amount Formatting
Amounts/numbers have thousand and decimal separators:
Dot ('.')   = thousand separator
Comma (',')   = decimal separator
Example: 2.250.125,99

Negative values are not allowed.

The field is made of several sub-fields in order to provide the EU-share, the National-share, the Private-share and the Public contribution, as well as the total of these values.

The 'plus' and 'equal' signs ('+' and '=') show the relation between the sub-fields, as follows:
EU-share + National-share = Public contribution + Private-share = Total.

In other words:

	EU-share
+	National-share
=	Public contribution
+	Private-share
=	total

4.1.4. Amount of expenditure
You need to enter the amount of the expenditure per project, split up into the EU-share, national-share and private-share.

4.1.5. Amount of irregularity
You need to enter the amount of the irregularity per project, split up into EU-share and national-share.

This amount should not include interests, fines and penalties.

Project

4.1 Project

4.1.1 Project – name	4.1.2 Project – number	4.1.4 Amount of expenditure (EU-share)
Not yet available	Not yet available	100.000,00
Not yet available	Not yet available	10.000,00

Showing 1 to 2 of 2 record(s)   Page size 10 ▼   « ‹ **1** › »

Add

	EU-share		National-share		Public contribution		Private-share		Total
4.2 Total amount of expenditure	110.000,00	+	90.000,00	=	200.000,00	+	20.000,00	=	220.000,00
4.3 Total amount of irregularity	60.000,00	+	45.000,00	=	105.000,00				

4.4 Control carried out before or after payment

P2 After payment   ✕ ▼

Figure 17: Page 4 Operation – Specific – Project Amounts

Fields 4.2 and 4.3 are filled automatically on basis of the information provided in fields 4.1.4 and 4.1.5.

4.2. Total amount of expenditure
IMS generates the amounts based on the information provided in field 4.1.4. 'Amount of expenditure'.

For example: if 5 projects were added, the total expenditure is the sum of these 5 projects.

4.3. Total amount of irregularity
IMS generates the amounts based on the information provided in field 4.1.5. 'Amount of irregularity'.

For example: if 5 projects were added, the total irregular amount is the sum of these 5 projects.

4.4. Control carried out before or after payment
You need to indicate if a control was carried out before or after payment by selecting it from the drop-down-list.

The value that you select here is will be copied to page 7 'Detection'.

Agriculture

5.1 Budget line

5.1.1 Budget year	5.1.2 Budget line	5.1.7 Amount of expenditure (EU-share)
No record(s)		

Add

①

* **5.1.1 Budget year**

| 2016 | ✕ | ▾ |

5.1.2 Budget line

| B050212/01/2002015 | Refunds for milk and milk products - CN 0406 - cheese - R.1234/07, Art.162(1)a)(v) - marketing yea | ✕ | ▾ |

5.1.3 Budget post
B050212 - Milk and milk products

5.1.4 Budget article
B050212/01 - Refunds for milk and milk products

5.1.5 Budget measure
②
B050212/01/2002015 - Refunds for milk and milk products - CN 0406 - cheese - R.1234/07, Art.162(1)a)(v) - marketing year 09/10 and earlier

5.1.6 Product

| P0406 | Cheese and curd | ✕ | ▾ |

Financial impact

	EU-share		National-share		Public contribution		Private-share		Total
③ **5.1.7 Amount of expenditure**	15.000,00	+	0,00	=	15.000,00	+	0,00	=	15.000,00
5.1.8 Amount of irregularity	15.000,00	+	0,00	=	15.000,00				

Figure 18: Operation – Specific – Agriculture – budget line

1.6.2 Page 5: Operation - specific - agriculture

Tab page 5 is meant for the competence agriculture, thus for the funds EAGF and EAFRD. The basis of this tab page is the DGAGRI-nomenclature (budget lines).

The budget lines are based on the DG AGRI-nomenclature. OLAF updates the drop-down-list several times per year, but it may occur that the most recent version has not yet been uploaded. In case you miss a budget line, please inform OLAF via your IMS-Country-Officer or IMS-Liaison-Officer.

You need to add a budget line by selecting one from the drop-down-list. You can scroll through the list but you can also type in a part of the description of the budget line and IMS will provide you then with a short list out of which you can make a selection.

To add a new budget line, click the **Add** button (①).

Enter the required information and click **Save** (②).

A confirmation message is displayed. Click **Yes** to copy the amounts to page 8 'Amounts' (③).

If you agree to automatically copying the entered amounts to tab page 8 'Amounts', the amounts are automatically updated in tab page 8, if you change them on tab page 5. The amounts on tab page 8 stay editable which implies that you can change them on tab page 8.
Be aware that changing the amounts on tab page 8 does not lead to any changes here.

You can also edit or delete a budget line:
1. Click on the budget line that you want to edit/delete. The budget line is displayed.
2. Click one of the following buttons at the bottom of the field:

✔ Update   Save the changes that you made in the fields.
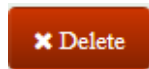
✖ Delete   Delete the budget line from the request.

↺ Cancel   Cancel editing the budget line.

5.1. Budget line

You can add a budget line by clicking on the button **Add**. The multi-value-group-field will open.

5.1.1. Budget year

You need to indicate the budget year in which the expenditure was charged to the budget. You can do that by selecting one from the drop-down-list or by putting a year in (format YYYY).

The agricultural year runs from the **16th of October year n-1** until the **15th of October year n**. In other words, the agricultural year 2017 starts on 16/10/2016 and ends on 15/10/2017.

5.1.2. Budget line

IMS generates the applicable budget lines based on the year selected. You can select one from the drop-down-list but you can also search for the budget line by keying in a minimum of 3 characters of either the budget line code or of its description (e.g. 'Milk').

* 5.1.1 Budget year

| 2016 | ✖ | ▾ |

5.1.2 Budget line

| B050212/01/2002015 | Refunds for milk and milk products - CN 0406 - cheese - R.1234/07, Art.162(1)a)(v) - marketing yea | ✖ | ▾ |

5.1.3 Budget post
B050212 - Milk and milk products

5.1.4 Budget article
B050212/01 - Refunds for milk and milk products

5.1.5 Budget measure
B050212/01/2002015 - Refunds for milk and milk products - CN 0406 - cheese - R.1234/07, Art.162(1)a)(v) - marketing year 09/10 and earlier

5.1.6 Product

| P0406 | Cheese and curd | ✖ | ▾ |

Financial impact

	EU-share		National-share		Public contribution		Private-share		Total
5.1.7 Amount of expenditure	15.000,00	+	0,00	=	15.000,00	+	0,00	=	15.000,00
5.1.8 Amount of irregularity	15.000,00	+	0,00	=	15.000,00				

5.1.3. Budget post

This field is filled automatically based on information entered in field 5.1.2 Budget line. This field is non-editable.

5.1.4. Budget article

This field is filled automatically based on information entered in field 5.1.2 Budget line. This field is non-editable.

5.1.5. Budget measure

This field is filled automatically based on information entered in field 5.1.2 Budget line. This field is non-editable.

5.1.6. Product

You need to indicate the product concerned. Select the applicable value from the drop-down-list or by keying in a minimum of 3 characters of the code or its description. The code list is based on the CN-code (Combined Nomenclature).

Please select the code **0000** (=not applicable) if the measure does not concern a specific product.

* 5.1.1 Budget year

| 2016 | ✕ | ▾ |

5.1.2 Budget line

| B050212/01/2002015 | Refunds for milk and milk products - CN 0406 - cheese - R.1234/07, Art.162(1)a)(v) - marketing yea ✕ | ▾ |

5.1.3 Budget post
B050212 - Milk and milk products

5.1.4 Budget article
B050212/01 - Refunds for milk and milk products

5.1.5 Budget measure
B050212/01/2002015 - Refunds for milk and milk products - CN 0406 - cheese - R.1234/07, Art.162(1)a)(v) - marketing year 09/10 and earlier

5.1.6 Product

| P0406 | Cheese and curd | ✕ | ▾ |

Financial impact

	EU-share		National-share		Public contribution		Private-share		Total
5.1.7 Amount of expenditure	15.000,00	+	0,00	=	15.000,00	+	0,00	=	15.000,00
5.1.8 Amount of irregularity	15.000,00	+	0,00	=	15.000,00				

Section - Financial impact

To have a correct relation between the expenditure and the irregular amount, the financial impact must be indicated per support measure (project).

⚠ You must enter all amounts manually. In case of 'calculation errors', IMS will only display a warning message, but will not block the reporting. In other words, you can create miscalculations. This has been created on request of IMS-users in the Member States. It is your responsibility to provide correct data and to check if the calculation matches.

About amount formatting

ⓘ Amounts/numbers have thousand and decimal separators:
Dot ('.')   = thousand separator
Comma (',')   = decimal separator
Example: 2.250.125,99

Negative values are not allowed.

The field is made of several sub-fields in order to provide the EU-share, the National-share, the Private-share and the Public contribution, as well as the total of these values.

The 'plus' and 'equal' signs ('+' and '=') show the relation between the sub-fields, as follows:
EU-share + National-share = Public contribution + Private-share = Total.

In other words:

	EU-share
+	National-share
=	Public contribution
+	Private-share
=	total

5.1.7. Amount of expenditure

You need to enter the amount of the expenditure per budget line, split up into the EU-share, national-share and private-share.

5.1.8. Amount of irregularity

You need to enter the amount of the irregularity per project, split up into EU-share and national-share.

⚠ This amount should not include interests, fines and penalties.

Agriculture

5.1 Budget line

5.1.1 Budget year	5.1.2 Budget line	5.1.7 Amount of expenditure (EU-share)
2016	Refunds for milk and milk products - CN 0406 - cheese - R.1234/07, Art.162(1)a) (v) - marketing year 09/10 and earlier	15.000,00

Showing 1 to 1 of 1 record(s)   Page size 10 ▾   « ‹ **1** › »

Add

	EU-share	National-share	Public contribution	Private-share	Total
5.2 Total amount of expenditure	15.000,00 +	=	15.000,00 +	=	15.000,00
5.3 Total amount of irregularity	15.000,00 +	=	15.000,00		

5.4 Control carried out before or after payment

P1 Before payment   ✕ ▾

Figure 19: Page 5 Operation – Specific – Agriculture – Amounts

5.2. Total amount of expenditure

IMS generates the amounts based on the information entered in field 5.1.7. 'Amount of expenditure'.

For example: if 5 budget lines were added, the total expenditure is the sum of these 5 budget lines.

5.3. Total amount of irregularity

IMS generates the amounts based on the information entered in field 5.1.8. 'Amount of irregularity'.

For example: if 5 budget lines were added, the total amount is the sum of these 5 budget lines.

5.4. Control carried out before or after payment

If a control was carried out before or after payment, select it from this drop-down-list.

The value that you select here is copied to page 7 Detection.

Information leading to a suspicion of an irregularity

6.1 Date

📅 07/12/2014

6.2 Source

International Herald Tribune

227

Provisions infringed

6.3 Provisions - EU

6.3.1 Type	6.3.2 Number	6.3.3 Year	6.3.4 Article and paragraph
No record(s)			

Add

Figure 20: Page 6 Irregularity

1.7   Page 6: Irregularity

This tab page contains information on the irregularity itself. The first part of the page contains general information. The second part contains more specific information on questions as who, what, where, why and when.

Section - Information leading to a suspicion of an irregularity

This section contains information that led to the discovery of an irregularity.

6.1. Date

You need to select from the calendar the date when the information was received, which led to the suspicion that an irregularity had been committed. Click on the calendar and select a data.

Example:
The date when the article was read in the International Herald Tribune was added: 07/12/2014.

6.2. Source

You need to enter the source of the information, which led to the suspicion that an irregularity was committed.

Example:
The source of your information is: the International Herald Tribune.

Section - Provisions infringed

You can add one or more provisions infringed in this section.

Click the button **Add** to start adding a new provision infringed. Enter all the necesary information and click the button **Save** to add the information to the request. Alternatively, click **Cancel** if you do not want to save the information. You must always click one of these buttons to continue.

You can also edit or delete an added provision infringed:
1. Click on the provision infringed that you want to edit/delete. The provision infringed is displayed.
2. Click one of the following buttons at the bottom of the field:
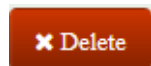
✔ Update	Save the changes that you made in the fields.
✘ Delete	Delete the provision infringed from the request.
↺ Cancel	Cancel editing the provision infringed.

Provisions infringed

6.3 Provisions - EU

6.3.1 Type	6.3.2 Number	6.3.3 Year	6.3.4 Article and paragraph

No record(s)

Add

6.4 Provisions - national

2000

6.3.1 Type

Select a value ▾

6.3.2 Number

6.3.3 Year

6.3.4 Article and paragraph

Provisions infringed

6.3 Provisions - EU

6.3.1 Type	6.3.2 Number	6.3.3 Year	6.3.4 Article and paragraph
Directive	65	1999	art. 5
Agreement	78	2001	art. 3
Decision	45	2001	art. 45
Regulation	12	2002	art. 6(2)

Showing 1 to 4 of 4 record(s)　　Page size 10 ▾　　《　‹　**1**　›　》

Add

6.4 Provisions - national

National Law on Granting and Winding up EU-subsidies - art. 13(2)

1935

Figure 21: Page 6 Irregularity – Provisions infringed

6.3. Provisions – EU

All added provisions infringed are listed in this section. To add a new provision infringed, click the button **Add**.

In the example on the left, 4 different types of provisions infringed have been added.

6.3.1. Type

IMS offers you the in the drop-down-list the following options:
* DEC – decision
* DIR – directive
* REG – regulation
* AGR – agreement

6.3.2. Number

You need to enter the number of the decision, directive, regulation or agreement concerned.

Example: in case of an infringement of Reg. 12/2002, enter '**12**'.

6.3.3. Year

You need to enter the year of the decision, directive, regulation or agreement concerned.

Example: in case of an infringement of Reg. 12/2002 enter '**2002**'.

6.3.4. Article and paragraph

You need to enter the article and paragraph of the provisions infringed.

In this example: '**art. 6(2)**' (article 6 and paragraph 2) has been entered.

Be aware that you always need to provide all details, thus type, number and year. If one of these is missing IMS will generate an error message which implies that you cannot continue.

6.4. Provisions - national

You can enter the national provisions infringed in order to be as complete as possible.
In this example, the following text was entered:
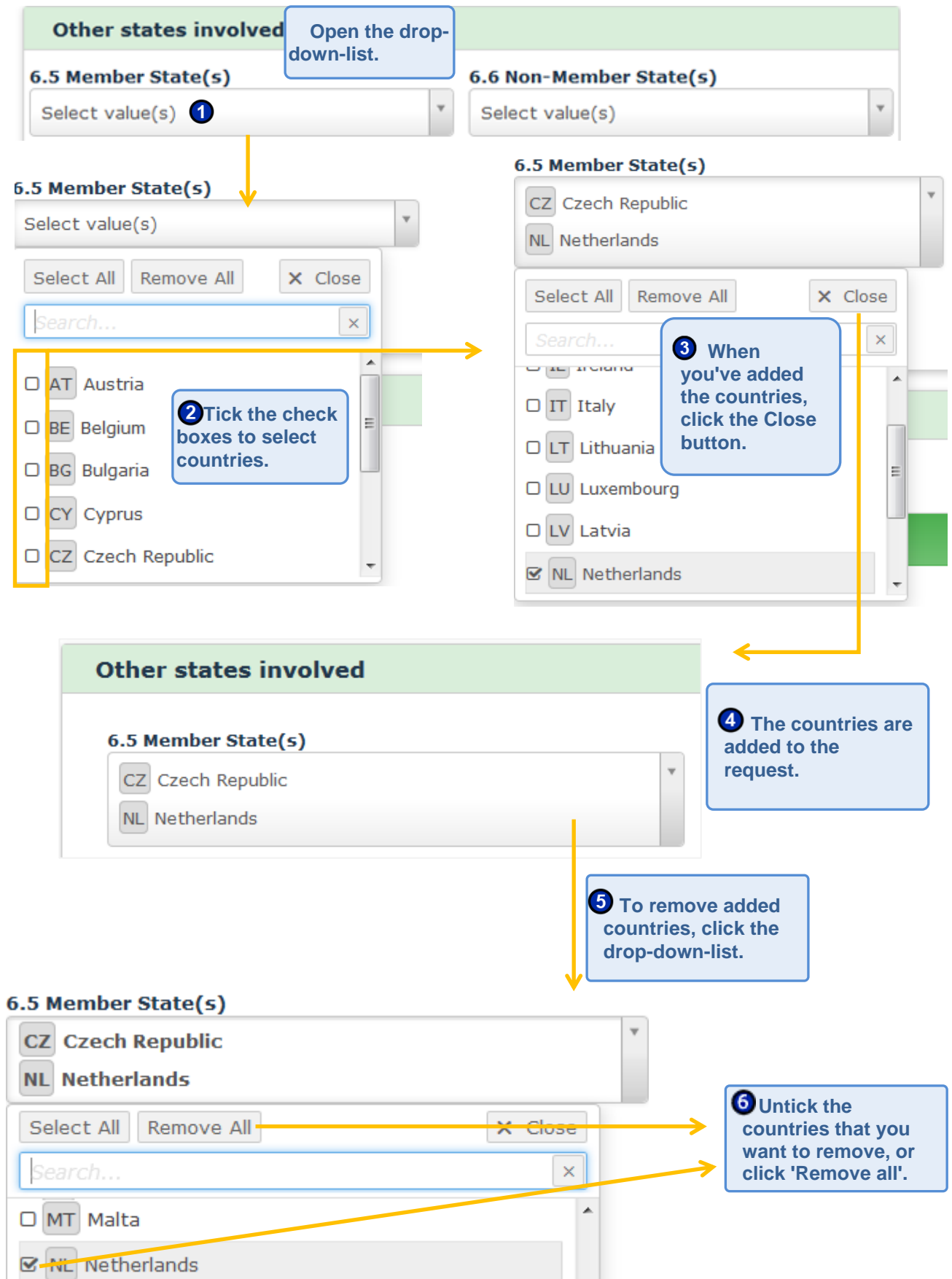'*National law on Granting and Winding up EU-subsidies – art. 13(2)*'

Other states involved

Open the drop-down-list.

6.5 Member State(s)

Select value(s) ①

6.6 Non-Member State(s)

Select value(s)

6.5 Member State(s)

Select value(s)

Select All   Remove All   ✕ Close

Search...   ✕

☐ AT Austria

② Tick the check boxes to select countries.

☐ BE Belgium

☐ BG Bulgaria

☐ CY Cyprus

☐ CZ Czech Republic

6.5 Member State(s)

CZ Czech Republic

NL Netherlands

Select All   Remove All   ✕ Close

Search...   ✕

③ When you've added the countries, click the Close button.

☐ IE Ireland

☐ IT Italy

☐ LT Lithuania

☐ LU Luxembourg

☐ LV Latvia

☑ NL Netherlands

Other states involved

6.5 Member State(s)

CZ Czech Republic

NL Netherlands

④ The countries are added to the request.

⑤ To remove added countries, click the drop-down-list.

6.5 Member State(s)

CZ **Czech Republic**

NL **Netherlands**

Select All   Remove All   ✕ Close

Search...   ✕

⑥ Untick the countries that you want to remove, or click 'Remove all'.

☐ MT Malta

☑ NL Netherlands

Figure 22: Page 6 Irregularity – Other states involved

Section - Other states involved

In this section information about other countries involved (Member States and non-member states) can be provided. This section can be relevant in case of cross border projects or exports refunds.

More often than not, no other countries are involved in the case. If this happens, you can just skip this section and leave it empty.

You can add countries by selecting them from the drop-down-lists. You can make your selection by scrolling through the drop-down-list but also by keying in some characters of the country code or country name (see image on the left).

The codes are based on the ISO-country-code (ISO 3166-1 aplha-2).

Please be aware that a country can be a Member State as well as a non-member state. It depends on the moment of accession if a country is a Member State or a non-member state.

6.5. Member States

You can add other Member State(s) involved. You can select one or more countries from the drop-down-list by clicking the tick box but you can also put in one or more characters of the country code or name.

In this example, the following Member States have been added:
- **CZ Czech Republic**
- **NL Netherlands**

6.6. Non-member state(s)

You can add the non-member state(s) involved here.

To remove countries, open the drop-down-list and untick the selected countries or click **Remove all** (see image on the left ⑤ and ⑥).

6 Irregularity	7 Detection	8 Amounts	9 Recovery	10 Sanctions	11 Comments

Specific information on the irregularity

6.7 Irregularity committed on / between

6.7.1 From	**6.7.2 To**
📅 01/01/2013	📅 31/12/2013

6.8 Type of irregularity

6.8.1 Category	6.8.2 Type

No record(s)

[Add]

6.9 Modus operandi

4000

6.10 Statement of persons involved

2000

6.11 Findings of the administration

2000

6.12 Classification of the irregularity

Select a value ▾

[Save as draft] [Finalise] [Cancel]

6.8.1 Category	6.8.2 Type

No record(s)

6.8.1 Category

T11 Request ✕ ▾

6.8.2 Type

T11/01 False or falsified request for aid ▾

6.8.3 Type of irregularity
T11 - T11/01

[Save] [Cancel]

6.8 Type of irregularity

6.8.1 Category	6.8.2 Type
Request	T11/01
Beneficiary	T12/01

Showing 1 to 2 of 2 record(s)   Page size 10 ▾   « ‹ **1** › »

[Add]

Figure 23: Page 6 Irregularity – specific information on the irregularity – Type

Section - Specific information on the irregularity

This section contains more specific information on the irregularity.

6.7. Irregularity committed on / between

You need to indicate the date or period when the irregularity was committed.

If the irregularity started and ended on the same day, you only need to add the date in field 6.7.1. 'From'.

If the exact start and end day are not known, select the first day respectively the last day of the month. You may not select dates that are in the future.

Example:
An irregularity took place in 2003 but it is not known when it exactly took place. In such case, the following dates can be indicated: 01/01/2003 – 31/12/2003.

6.8. Type of irregularity

You need to add the type(s) of irregularity. The types of irregularity have been grouped into main categories.

Click the button **Add** to start adding a type of irregularity. Select all possible types of irregularity and click the button **Save** to add the types of irregularity to the request. Alternatively, click the button **Cancel** to stop. You must always click one of these buttons in order to continue.

You can also edit or delete an added type of irregularity:
1. Click on the type of irregularity that you want to edit/delete. The type of irregularity is displayed.
2. Click one of the following buttons at the bottom of the field:
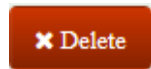
✔ Update	Save the changes that you made in the fields.
✖ Delete	Delete the type of irregularity from the request.
↻ Cancel	Cancel editing the type of irregularity.

Example:
The following 2 types of irregularity were added:
- Request / false of falsified request for aid
- Beneficiary / non-existent operator or beneficiary

1 Identification	2 Personal data	3 Operation - general	4 Operation - Specific - Project	5 Operation - Specific - Agriculture
6 Irregularity	7 Detection	8 Amounts	9 Recovery	10 Sanctions	11 Comments

Specific information on the irregularity

6.7 Irregularity committed on / between

6.7.1 From	**6.7.2 To**
📅 01/01/2013	📅 31/12/2013

6.8 Type of irregularity

6.8.1 Category	6.8.2 Type
No record(s)	

[Add]

6.9 Modus operandi

An imaginary natural person was indicated on the form to apply for EU-subsidies. By handling over modified documents such as for instance an identification card which was 'fine tuned' to fulfil the conditions under which EU-support can be obtained, the impression was given that the person existed. See the attachments for more details.

4000

6.10 Statement of persons involved

I was advised to do so because everybody is doing it.

2000

6.11 Findings of the administration

The support per beneficiary is relatively low which implies that no or almost no controls and checks are performed. The sector is aware of that and makes use of it by applying en mass for support.

2000

6.12 Classification of the irregularity

IRQ3 Suspected fraud	▼

[Save as draft] [Finalise] [Cancel]

6.8.1 Category	6.8.2 Type
No record(s)	

6.8.1 Category

T11 Request	✕ ▼

6.8.2 Type

T11/01 False or falsified request for aid	▼

6.8.3 Type of irregularity
T11 - T11/01

[Save] [Cancel]

6.8 Type of irregularity

6.8.1 Category	6.8.2 Type
Request	T11/01
Beneficiary	T12/01

Showing 1 to 2 of 2 record(s)   Page size 10 ▼   « ‹ **1** › »

6.8.1. Category

The types of irregularity have been grouped into several categories. In order to indicate a type of irregularity, you first need to select the category from the list.

Example:
The category 'Request' was selected.

6.8.2. Type

The next step is to select one or several values from the drop-down-list (tick the check boxes). The typology is based on the item selected in field '6.8.1.Category'.

Example:
The selected type is:
'T11/01false or falsified request for aid'

You can select more than 1 type per category at the same time.

6.8.3. Type of irregularity

IMS displays the selected type(s) of irregularity. These values are automatically generated based on the values entered in the fields 6.8.1 'Category' and 6.8.2 'Type'.

You can repeat the steps described in 6.8.1 – 6.8.3 as many times as necessary to indicate all types of irregularities encountered in the case.

Be aware that IMS contains expired codes such as for instance T16/08 concerning public procurement. This code was replaced in August 2015 with category T40. If you want to update a case in which code T16/08 was used, you need to update also this section otherwise you will get an error message, which implies that you cannot continue.

Specific information on the irregularity

6.7 Irregularity committed on / between

6.7.1 From	6.7.2 To
📅 01/01/2013	📅 31/12/2013

6.8 Type of irregularity

6.8.1 Category	6.8.2 Type
Request	T11/01
Beneficiary	T12/01

Showing 1 to 2 of 2 record(s)   Page size 10 ▾   « ‹ **1** › »

Add

6.9 Modus operandi

An imaginary natural person was indicated on the form to apply for EU-subsidies. By handing over modified documents such as for instance an identification card which was "fine tuned" to fulfill the conditions under which EU-support can be obtained, the impression was given that the persoon existed. See the attachments for more details.

`3663`

6.10 Statement of persons involved

I was advised to do so because everybody is doing it.

`1947`

6.11 Findings of the administration

the support per beneficiary is relatively low which implies that no or almost no controls and checks are performed. The sector is aware of this and makes use of it by applying "en mass" for this kind of support.

`1789`

6.12 Classification of the irregularity

IRQ3 Suspected fraud   ✕ ▾

Save as draft   **Finalise**   **Send**   **Delete request**   **Cancel**

Figure 24 Page 6 Irregularity – specific information on the irregularity

6.9. Modus operandi

You need to describe the practices employed in committing the irregularity, the modus operandi (MO). You could for instance copy a part of the (audit) report into this text box (CTRL C ⇨ CTRL V).

A more in depth description of the applied modus operandi will improve the analyses performed by analysts of OLAF, Member States and (potential) candidate countries. See the example on the left.

6.10. Statement of persons involved

It is common practice to ask the person concerned to give a reaction on the findings of an authority (principle of audi alteram partem). Such reaction can be processed in this field. See the image on the left.

6.11. Findings of the administration

You need to enter the findings of the authority after having heard the person(s) involved (see field 6.10. 'Statement of persons involved') in this field. See the image on the left.
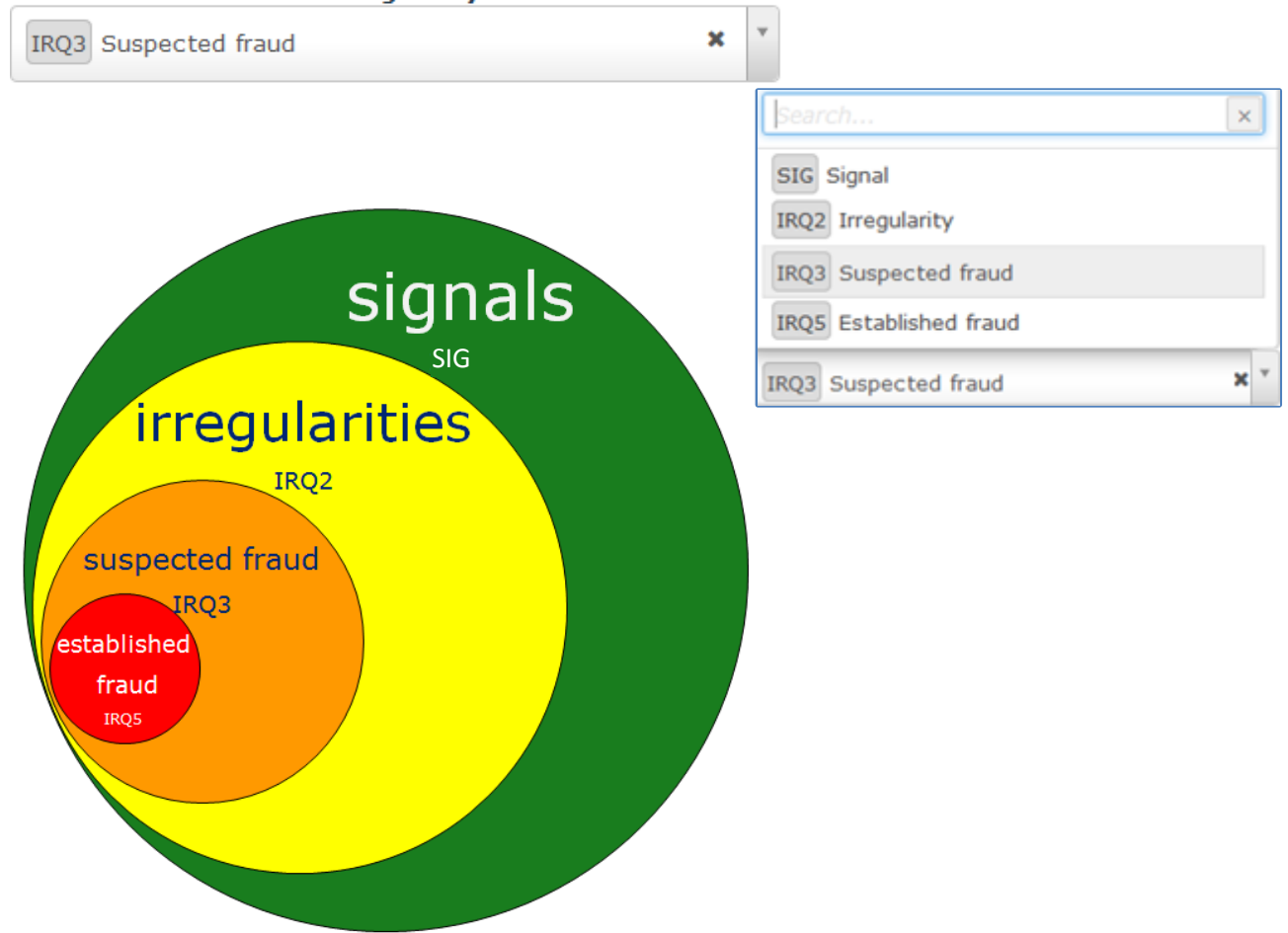
6.12 Classification of the irregularity

Figure 25: Classification of the irregularity

All frauds are irregularities but not all irregularities are fraud…

6.12. Classification of the irregularity

You need to classify the case. The drop-down-list offers you the following options:
SIG   – signal (suspicion of an irregularity))

IRQ2   – irregularity
IRQ3   – suspected fraud
IRQ5   – established fraud

Example:
The case has been classified as 'suspected fraud' based on the applied modus operandi and the statement made by the person involved.

⚠️ **SIG = signal**
A signal is a request that is meant for national purposes. A request that has been classified as signal cannot be submitted to the Commission.

A signal indicates that there is a suspicion that an irregularity has been committed but that still needs to be decided if the facts established an irregularity or not.

As mentioned, a signal will not be submitted to the Commisison but remains at the national level. The signal is meant to keep on national level record of all cases of suspicion of an irregularity and should be seen as an extra service from the Commission to the countries.

At the moment a decision has been taken on a signal, two options exist:
1. the case is not an irregularity
2. the case is an irregularity

If the case is a non-irregularity, the request can
1. be rejected and deleted
2. stay in IMS as signal

If the case appears to be an irregularity, the manager can "reject" the case so that the creator can reclassify the case from signal into IRQ2, IRQ3 or IRQ5. The request will then follow the normal path.

IRQ2 – irregularity in sense of Reg. 2988/95
All cases of irregularity should be at least classified as IRQ2. It is the lowest classfication.

IRQ3 – suspected fraud
You should classify a case as 'suspected fraud' if the irregularity was committed intentionally or with the knowledge of wrong doing (mens rea).

For example: all types of irregularity in which the word 'false' or 'falsified' occur, such as 'false or falsified documents'.

IRQ5 – established fraud
You should classify the case as 'Established fraud' when there is a final Court decision, thus when fraud has been proven in Court.

ℹ️ Suspected fraud is a subset of the 'irregularities' collection. Established fraud is a subset of the 'Suspected fraud' collection.

Figure 26: Page 7 Detection

1.8   Page 7: Detection

You can process on this tab page information on how the irregularity was detected.

Section - Control

This section contains information on the controls carried out by the competent authorities.

7.1. Date of discovery (PACA)

You need to select the date when the irregularity was discovered. Just click on the calendar and select a date.

PACA (**P**remier **A**cte de **C**onstat **A**dministratif) is the first written assessment of a competent authority, either administrative or judicial which concludes that an irregularity has been committed. This conclusion is based on actual facts and is not influenced by the possibility that this conclusion may subsequently have to be adjusted or withdrawn as a result of developments in the course of the administrative or judicial procedure.

Example:
The International Herald Tribune was read on the 7th of December 2004. An audit was performed at the beginning of January 2005. The findings were put in an audit report on the 5th of January 2005.

You are advised to read also the Handbook on Requirements to report irregularities which is a coproduction of Member States and Commission and provides pratical support which will help you to comply with the reporting obligations.

7.2. Reason for performing a control (why)

You need to select the reason(s) for carrying out a control. Why was a control carried out, was there a legal obligation or did a tip trigger the control?

The drop-down-list contains a large number of options such as for instance a tip off, a routine check or a request from another country. You can select more than 1 value.

Example:
The article in the International Herald Tribune was the reason for performing an audit, thus 'information published in the media' was selected.

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

You need to select the type of control and/or the method used to perform the check. In other words, how was the control carried out?

The drop-down-list contains a number of options. You can select more than 1 value.

Example:
The accounts of the person involved and the documents which were used to apply for support were checked on the premises.

7.4. Control carried out before or after payment

You need to indicate if the control was carried out:
- before payment
- after payment
- before as well as after payment

If you already indicated that on tab page 4 or 5, the information is copied into this field. The field is editable thus you can change it.

If you change the control carried out in this field, a warning message will be displayed to alert you to the fact that **'If you change the value for control here, it may be inconsistent with the value selected on the Operation page'**.

Control

7.1 Date of discovery (PACA)

📅 05/01/2005

7.2 Reason for performing a control (why)

D4001 Information published in the media ▾

7.3 Type and/or method of control (how)

D5001 Control of accounts ▾

7.4 Control carried out before or after payment

P2 After payment ✕ ▾

7.5 Competent authority

Committee for Inquiry and Audit

1969

Figure 27: Page 7 Detection – Control

OLAF investigation

7.6 OLAF investigation

I

7.7 OLAF number

OF | 2014 ✕ ▾ | 0001

7.8 Dismissed by OLAF

I

Figure 28: Page 7 Detection –OLAF investigation

7.5. Competent authority
You need to enter the authority that detected the irregularity.

Example:
The CIA (Committee for Inquiry and Audit) performed the audit.

Section - OLAF investigation
OLAF performs administrative investigations in close cooperation with Member States and candidate countries. If an OLAF-investigation is launched concerning an already reported irregularity, then you should use this section to update the already provided information. If the case was not yet reported then you should report it as soon as possible and provide all necessary information including this section.

If no OLAF-investigation was launched, you can skip this section.

7.6. OLAF investigation
You need to switch the box to YES (**|**) if an OLAF-investigation was launched for this case.

7.7. OLAF number
You need to enter the number of the OLAF-investigation. OLAF-investigators will provide you with that the number.

The OLAF-number consists of 3 parts:

Reference	: IMS adds the code OF / OC by default. You cannot change this code.
year	: select a year from the drop-down-list.
sequence number	: enter the unique sequence number of the case (four digits). If you enter less than 4 digits one or more zero's are automatically added in front of the number. For example, if you enter '**12**', the number will automatically become '**0012**'.

7.8. Dismissed by OLAF
It can occur that OLAF decides not to start an investigation but to hand the case over to a national authority with the request to act. If that is the case, IMS will be used to monitor the follow up by that national authority. In such case, you should indicate that by moving the switch from NO to YES (**|**).

As soon as all national procedures have been completed and finalised, you can upload a report as attachment.

Financial impact

	EU-share		National-share		Public contribution		Private-share		Total
8.1 Amount of expenditure	150.000,00	+	50.000,00	=	200.000,00	+	50.000,00	=	250.000,00
8.2 Amount of irregularity	100.000,00	+	25.000,00	=	125.000,00				
8.2.1 whereof not paid	25.000,00	+	10.000,00	=	35.000,00				
8.2.2 whereof paid	75.000,00	+	15.000,00	=	90.000,00				
8.3 Amount to recover	75.000,00	+	15.000,00	=	90.000,00				

8.4 Decertified

O

8.5 Comments

2000

Save as draft   Finalise   Send   Delete request   Cancel

Figure 29: Page 8 Amounts

1.9   Page 8: Amounts

Section - Financial impact

This section contains detailed information on the financial impact. The expenditure and the irregular amount are indicated on this tab page.

The expenditure is split up into public contribution (EU-share and national-share) and private share, as the irregular amount is split up in EU-share and national-share.

⚠ You need to use all fields of tab page 8 Financial impact, even when the amount is €0 (zero). Thus none of the fields should stay empty.

IMS does not provide any automatic calculation. You need to indicate all amounts. In case of calculation errors, IMS will give a warning but will not block the reporting. In other words, you can enter calculations that do not match. Miscalculations are accepted. The latter is on request of Member States to cover also those exceptional cases in which 1 + 1 ≠ 2.

> Warning: The Public contribution should be equal to the sum of the EU-share and the National-share

⚠ If you agreed to automatically copy the amounts from either tab page 4 'Operation-Specific-Project' or from tab page 5 'Operation-Specific-Agriculture', IMS adds them here. When you go to page 4 or page 5 and change the amounts entered, they are automatically updated in page 8. You can also edit the amounts directly on tab page 8. However, if you change the amounts in tab page 8, they will **not** be updated in page 4 or page 5. The latter is on request of Member States to cover also those exceptional cases where there could be a discrepancy between the amounts indicated on tab pages 4 or 4 and tab page 8.

⚠ Be aware that the amounts should not include interests, fines and penalties.

See the image on the left for an example of entered amounts.

ⓘ **About amount formatting**
Amounts/numbers have thousand and decimal separators:
Dot ('.')   = thousand separator
Comma (',')   = decimal separator
Example: 2.250.125,99

Negative values are not allowed.

The field is made of several sub-fields in order to provide detailed information on EU-share, National-share, Private-share and Public contribution, as well as the total of these values.

The 'plus' and 'equal' signs ('+' and '=') show the relation between the sub-fields, as follows:
EU-share + National-share = Public contribution + Private-share = Total.

In other words:
Public contribution equals EU-share and national-share.
EU-share, national-share and private share together add up to the 'total'.

	EU-share
+	National-share
=	Public contribution
+	Private-share
=	total

Financial impact

	EU-share		National-share		Public contribution		Private-share		Total
8.1 Amount of expenditure	150.000,00	+	50.000,00	=	200.000,00	+	50.000,00	=	250.000,00
8.2 Amount of irregularity	100.000,00	+	25.000,00	=	125.000,00				
8.2.1 whereof not paid	25.000,00	+	10.000,00	=	35.000,00				
8.2.2 whereof paid	75.000,00	+	15.000,00	=	90.000,00				
8.3 Amount to recover	75.000,00	+	15.000,00	=	90.000,00				

8.4 Decertified

O

8.5 Comments

2000

Save as draft   Finalise   Send   Delete request   Cancel

8.1. Amount of expenditure

You need to enter the total amount of the expenditure, split up into EU-share, national-share and private-share.

8.2. Amount of irregularity

You need to enter the amount of the irregularity, split up into EU-share and national-share.

ⓘ Be aware that it is not relevant if the amount has been paid or not. You need to provide information on the actual financial impact (amount paid out) and the potential financial impact (amount not paid out thanks to early discovery).

Normally, the irregular amount does not change during the life cycle of an irregularity.

⚠ If repayments are made through an installment agreement, the amounts entered in fields 8.2. 'Amount of irregularity', 8.2.1 'whereof not paid' and 8.2.2. 'whereof paid ' remain the same thus do not change!

Repayment itself has no impact on the amount of the irregularity; only the outstanding amount is reduced. This information can be processed on page 9 'Recovery'.

8.2.1. whereof not paid

You need to enter the amount that was not paid out as a result of detection before payment. The amount needs to be split up into EU-share and national-share.

8.2.2. whereof paid

You need to enter the amount that was paid out and consequently needs to be recovered. The amount needs to be split up into EU-share and national-share.

8.3. Amount to recover

You need to enter the amount that needs to be recovered. The amount needs to be split up into EU-share and national-share.

This amount is normally equal to the amount indicated in the previous field (8.2.2. 'whereof paid').

8.4. Decertified

You need to switch the box if the irregular project has been excluded from EU support thus has been decertified. The "decertified amount" needs to be indicated on tab page 9 in field 9.4 Amount deducted or written off.

ⓘ Be aware that the decision about the exclusion from expenditure certified to the EC can also happen once a country takes the entire risk of recovery on the national budget.

8.5. Comments

You need to provide an explanation about the decertification and its impact (see field 8.5 'Comments'.)

Recovery

9.1 Start date of procedure

▦

9.2 Expected end date of procedure

▦

	EU-share		National-share		Public contribution
9.3 Amount to recover	75.000,00	+	15.000,00	=	90.000,00
	–		–		–
9.4 Amount deducted, written off etc.	25.000,00	+	10.000,00	=	35.000,00
	–		–		–
9.5 Amount recovered	0,00	+	0,00	=	0,00
	=		=		=
9.6 Balance to recover	25.000,00	+	10.000,00	=	35.000,00

9.7 Amount repaid to the EU budget

0,00

9.8 Amount retained by the country

0,00

9.9 Amount of interest charged

0,00

9.10 Recovery procedures already launched

4 July 2007: recovery order was sent to person A

1952

9.11 Recovery measures already taken

1 August 2007: bank guarantee was provided by person A

1945

9.12 End date of procedure

▦

[Save as draft] [Finalise] [Send] [Delete request] [Cancel]

Figure 30: Page 9 Recovery

1.10   Page 9: Recovery

On this tab page you can provide detailed information on the recovery which is still mandatory for the funds for which IMS still functions as an accounting system:
- Cohesion policy
- Pre-accession assistance

concerning programming periods before PP2007-2013.

On request of Member States, this tab page can be used for all funds thus also when there is no obligation to provide such information. Many countries use IMS also for national purposes therefore tab page 9 is also used for other funds than mentioned above.

⚠ The amounts should not include interests, fines and penalties. Interests can be entered in field 9.9. Amount of interest charged while fines and penalties can be reported on tabpage 10.

See the image on the left for an example.

The relation between the amount fields on this page is as follow:

	9.3 Amount to recover
-	9.4 Amount deducted or written off
-	9.5 Amount recovered
=	9.6 Balance to recover

9.1. Start date of procedure
You need to indicate the date on which the recovery procedure started. If the exact date is not known, select the first day of the month or year during which the procedure started.

9.2. Expected end date of procedure
⚠ You need to indicate the date on which the recovery procedure is expected to be completed. Please be aware that the end date must be equal to or later than the start date of the procedure.

9.3. Amount to recover
IMS automatically transfers the values entered in field 8.3. Amount to recover.

ⓘ This field is not editable. If you want to change the amounts entered, you need to change the amounts that you entered on tab page 8. Be aware that the amounts on tab page 8 are based on the amounts indicated on tab page 4 or tab page 5.

9.4. Amount deducted, written off etc.
You need to indicate the amounts that not have to be recovered due to for instance a deduction during interim or final payment or a write off. Please specify in an attachment the amount indicated.

The idea is that you indicate in this field all amounts which have not been recovered but do have an impact on the amount to recover.

9.5. Amount recovered
You need to indicate the amounts that have been recovered.

9.6. Balance to recover
You need to indicate the amounts that still need to be recovered (outstanding debt).

Recovery

9.1 Start date of procedure

📅

9.2 Expected end date of procedure

📅

	EU-share		National-share		Public contribution
9.3 Amount to recover	75.000,00	+	15.000,00	=	90.000,00
	–		–		–
9.4 Amount deducted, written off etc.	25.000,00	+	10.000,00	=	35.000,00
	–		–		–
9.5 Amount recovered	0,00	+	0,00	=	0,00
	=		=		=
9.6 Balance to recover	25.000,00	+	10.000,00	=	35.000,00
9.7 Amount repaid to the EU budget	0,00				
9.8 Amount retained by the country	0,00				
9.9 Amount of interest charged	0,00				

9.10 Recovery procedures already launched

4 July 2007: recovery order was sent to person A

1952

9.11 Recovery measures already taken

1 August 2007: bank guarantee was provided by person A

1945

9.12 End date of procedure

📅

[Save as draft] [Finalise] [Send] [Delete request] [Cancel]

9.7. Amount repaid to the EU-budget

You need to indicate the amounts paid back to the EU-budget.

9.8. Amount retained by the country

For some funds a country can retain a percentage of the recovered amounts, if specific conditions are fulfilled (see the applicable regulations). If that is the case, you need to indicate that amount in this field.

9.9. Amount of interest charged

You need to indicate the interests charged.

9.10. Recovery procedures already launched

You need to indicate the procedures already launched for recovering the unduly paid amounts.

Example:
The date when the recovery order was sent to the person involved was provided.

9.11. Recovery measures already taken

You need to indicate the measures taken to recover the unduly paid amounts, such as, for instance, a bank guarantee or deposit.

Example:
Information on a bank guarantee was provided.

9.12. End date of procedure

You need to indicate the date on which the recovery procedures were completed and finalised.

⚠ Be aware that the end date must be equal to or later than the start date of the procedure.

Procedures

10.1 Procedures initiated to impose penalties

| SP4 Decision: sanction imposed | ✕ |

10.2 Type of procedure

| PEN Penal | ✕ |

10.3 Start date of procedure

📅 04/07/2014

10.4 Expected end date of procedure

📅 25/12/2016

10.5 Status of procedure

| COMP Completed | ✕ |

Sanctions

10.6 Sanctions

10.6.1 Category	10.6.2 Type
Penal	Imprisonment over 4 years

Showing 1 to 1 of 1 record(s)   Page size 10 ▾   « ‹ **1** › »

Add

10.7 End date of procedure

📅 15/08/2016

Save as draft   Finalise   Send   Delete request   Cancel

Figure 31: Page 10 Sanctions

1.11   Page 10: Sanctions

This page should be used to provide information on sanctions and penalties.

Section - Procedures

This section should be used to provide information on the procedures initiated to impose penalties.

10.1. Procedures initiated to impose penalties

You need to indicate if procedures to impose penalties have been initiated. Select a value from the drop-down-list:

- SP1   – no decision yet
- SP2   – decision: no sanction
- SP3   – decision: sanction will be imposed but awaiting type of sanction(s)
- SP4   – decision: sanction imposed

The option SP1 standing for "no decision yet" makes it possible to indicate always something.

⚠ You must always enter a value in this field!

10.2. Type of procedure

You need to select the type of procedure that has been initiated. The following options are available:

- ADM   – administrative
- PEN   – penal
- PXX   – administrative as well as penal

10.3. Start date of procedure

You need to select from the calendar the date on which the procedure was initiated.

10.4. Expected end date of procedure

You need to select from the calendar the expected end date of the procedure.

⚠ Be aware that the expected end date should be equal to or after the start date of the procedure.

10.5. Status of procedure

Select the status of the procedure from the drop-down-list:

- INIT   – Initiated
- COMP   – Completed
- ABAN   – Abandoned

Sanctions

10.6 Sanctions

10.6.1 Category	10.6.2 Type
Penal	Imprisonment over 4 years

Showing 1 to 1 of 1 record(s)   Page size 10 ▼   « ‹ **1** › »

Add

10.7 End date of procedure

📅 | 15/12/2013

Save as draft   **Finalise**   **Cancel**

Sanctions

10.6 Sanctions

10.6.1 Category	10.6.2 Type
Penal	Imprisonment over 4 years

Showing 1 to 1 of 1 record(s)   Page size 10 ▼   « ‹ **1** › »

10.6.1 Category

Select a value ▼

10.6.2 Type

Select a value ▼

10.6.3 Sanctions applied

10.6.4 Fines applied

Save   **Cancel**

Figure 32: Page 10 Sanctions – add sanctions

Section - Sanctions

This section can be used to provide detailed information on the sanctions imposed. You can add one or more sanctions.

10.6. Sanctions

Click the button **Add** to start adding a sanction. Enter all the necesary information and click the button **Save** to add the sanction to the request. Alternatively, click the button **Cancel** to stop. You must always click one of these buttons in order to continue.

You can also edit or delete an added sanction:
1. Click on the sanction that you want to edit/delete. The sanction is displayed.
2. Click one of the following buttons at the bottom of the field:

✔ Update   Save the changes that you made in the fields.

✘ Delete   Delete the sanction

↺ Cancel   Cancel editing the sanction.

10.6.1. Category

You need to select one of the two following categories from the drop-down-list:
- S1 – administrative
- S5 – penal

10.6.2. Type

You need to select one type from the drop-down-list. The available values depend on the values selected in the previous field.

After you have selected the type of sanction, click the button **Add** to save the information.

If you want to add more sanctions, repeat the steps described above.

10.6.3. Sanctions applied

IMS automatically generates the full description of the sanction applied, based on the values you entered in fields 10.6.1 'Category' and 10.6.2 'Type'.

10.6.4. Fines applied

You need to indicate the amount(s) of the fines imposed. If no fines have been imposed, you can leave the field empty.

⚠ Be aware that indicating €0 implies that a fine was imposed. A zero fine is a fine!

10.7. End date of procedure

Select the end date of the procedure(s).

⚠ Be aware that the end date must be equal to or later than the start date of the procedure.

Comments

11.1 Comments - Initiating authority

- The procedures are progressing faster than expected.
- In the attached documents more information can be found on the practices employed, especially on the role of the external consultant.

`31810`

11.2 Comments - OLAF

`32000`

Attachments

11.3 Attachments

+ Add files...

Attachment comments

11.4 Attachments description

In the attached documents more information can be found on the practices employed, especially on the role of the external consultant.

`4000`

Save as draft **Finalise** **Send** **Cancel**

Attachments

11.3 Attachments

+ Add files...

attachment.txt **🗑 Delete**

Figure 33: Page 11 Comments – Attachments

1.12   Page 11: Comments

Section - Comments

This section can be used to provide information that could not be entered in one of the previous tab pages. The information provided here will make the report (more) complete.

11.1. Comments - initiating authority

You can enter any additional information concerning the case. You can, for instance, use this field to explain why you added attachments to this request.
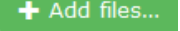
11.2. Comments – OLAF

OLAF can provide comments or feedback on the case in this field. For example, if OLAF amends a case, the reason why an amendment was made, can be described in this field.

Section - Attachments

This section contains attachments that have been uploaded by the request creator.

11.3. Attachments

You can attach additional documents or files.

Click the **+ Add files...** button to select a file and attach it to the request.

Once a file is attached you can view or remove it as long as the request is still a draft. To delete an attachment, click the **Delete** button. To view the attachment, click the filename.

You cannot attach files which are considered to be "executables". Files that cannot be attached could have one of the following extensions:
- Exe
- Dll
- Reg
- Cmd
- Bat

The maximum number of files to be attached is 10, with a maximum of 5 MB per file.

After you have entered all the necessary information, you can **Finalise** (or **Send** if you have manager rights) the request or **Save as draft**. The request will only be finalised/sent/saved as a draft if it is valid. For more information, see the next chapter: chapter 2 Validation.

11.4. Attachment description

In this field you can provide additional information on the attachments. You could for instance indicate what kind of information is stored in the attachment.

Figure 34: Validation result

2. Validation

A request needs to be valid in order to finalise or save it. This means that no mandatory fields were left blank and all entered information follows the business rules.

1 Click **Finalise** or **Save as draft (**or **Send** if you have manager rights).

2 When there are errors, the number of errors is indicated in the relevant tabs in a red circle:

1 Identification   **2**

An **error** message is displayed below the mandatory field that was left empty or that contains incorrect infomation. You must correct the error before you can save, finalise or send the request.

In the above shown example 2 errors are indicated on tab page 1 Identification:

* **1.1 Fund**

Select a value

You must select a fund

* **1.3 Programming period**

Select a value

You must select a programming period

Figure 35: Example of error messages

When there are warnings, the number of warnings is indicated in the relevant tabs in an orange circle:

8 Amounts   **1**

The **warning** message is also displayed below the relevant field. You can still save, finalise or send the request, even if the information entered in the fields is incorrect. However, you are advised to correct the field that the warning was generated for.

Warning messages will also be displayed while you are entering information.

8.2 Amount of irregularity   400.000,00 + 100.000,00 = 450.000,00

Warning: The Public contribution should be equal to the sum of the EU-share and the National-share

3 When the request is valid, it will be finalised (or sent depending on your user rights) or saved as a draft, depending on the button that you clicked.

3. Support team contact information

In case of problems, you should contact

1. Your IMS-country-officer and/or IMS-liaison-officer
2. OLAF's IMS-team
3. The AFIS Service Desk

IMS-team	
Address: Rue Joseph II, 30/B-1049 Brussels	
	Internet e-mail: OLAF-FMB-IMS@ec.europa.eu
	AFIS Mail mailbox: EC-OLAF-IMS

AFIS Service Desk	
Address: Rue Joseph II, 30/B-1049 Brussels	
Tel: +32 2 296 27 27	Internet e-mail: olaf-afis-it-help-desk@ec.europa.eu
	AFIS Mail mailbox: EC-OLAF-IT