

GUIDELINES FOR THE COMPLETION OF THE STANDARD FORM QUARTERLY COMMUNICATIONS OF IRREGULARITIES IN CONNECTION WITH THE PRE-ACCESSION ASSISTANCE.

INTRODUCTION

The Memorandum of understanding on the establishment of the National Fund signed between Candidate Countries benefiting from pre-accession assistance and the European Community stipulates that information systems concerning irregularities shall be organised according to the provisions set out by Commission Regulation No. 1681/1994¹ which requires Member States to report quarterly to the Commission all irregularities in connection with Structural policies. In order to facilitate this task and to ensure the uniform recording of cases in the appropriate database, the Commission has developed a standard form (Annex I) based on the above regulation.

These guidelines are used when the "paper version" of the standard form is filled. An electronic system is in the process of being developed.

GUIDELINES

Preliminary remarks:

1. All irregularities should be entered on the standard form and accompanied by an explanatory letter be sent to the following address:
OLAF – European Anti-Fraud Office
Directorate C
Rue Joseph II 30
B-1049 Brussels
Belgium
2. The cover letter should contain the following information: which fund it relates to, the quarter it refers to, and the various irregularity reports should be attached (separating new reports from updates). In case of combined cover letter for more than one fund, the numbers should be given separately for each fund.
3. Please note that Candidate Countries are obliged to inform the Commission if no irregularities have occurred in a given quarter. This should be done by letter, stating clearly which quarter the letter refers to.
4. Please note there are different ways of completing the standard form depending on whether the form refers to a communication relating to Article 3 of Commission Regulation (EC) No 1681/94 (first communication) or Article 5 (an update). In the case of an **Article 3 communication, all currently available information at the time of completion** of the form should be submitted. In the case of an **Article 5 communication, only information complementary to that already communicated** should be presented. If no new facts concerning an irregularity have occurred, there is

¹ OJ L 178, 12.07.1994

no need to send an update. Updates should be sent to OLAF only if new information concerning the case has become known.

5. In order to fill the sections concerning the manner in which the irregularity was discovered and the type of irregularity, the non-exhaustive lists annexed should be used. If the issue is not included on the list, please indicate it in point 26. Suggestions on what should be added to the list will be taken into account.

IDENTIFICATION OF THE COMMUNICATION

Beneficiary State: Please indicate the Applicant Country

Format: Free text in capitals.

Example: BULGARIA

Case N°: The number of the case has to be indicated by the Member State on each page of the form.

Format: XX¹/99²/999³/XX⁴/9⁵, X = capital letter, 9 = figure from 0 to 9

Examples: **BG/04/001/IS/0 RO/05/003/S/2**

1. Beneficiary State's initials: two letters; the initials to be used are:

BG – Bulgaria

CY – Cyprus

CZ – Czech Republic

EE – Estonia

HR – Croatia

HU – Hungary

LT – Lithuania

LV – Latvia

MT – Malta

PL – Poland

RO – Romania

SI – Slovenia

SK - Slovakia

TR – Turkey.

2. Year: two digits: 01, 02, 03, 04, etc.

3. The number of the case: three digits: 001, 002, etc.

The numbering is consecutive and corresponds to each Fund and to each year separately.

ATTENTION: The initial number of the case stays the same throughout the years only the version number changes!!

4. Abbreviations identifying which fund the communication relates to.

It is compulsory to use the abbreviations. The abbreviations for the funds to be used are as follows:

S for SAPARD

IS for ISPA

PH for PHARE

PA for Instrument for Pre-Accession Assistance

5. New cases or updates of cases already communicated - one digit: 0 for a new case,

1 for a first update, 2 for a second update, etc.
For example: Initial Communication: RO/05/003/S/0
First update: RO/05/003/S/1
Second update: RO/05/003/S/2

N.B. The reference number is unique to the specific case and is allocated when initial communication is sent (Art 3 of Commission Regulation (EC) No 1681/94). When an update has to be reported (article 5 communication), the same reference number must be used. If by mistake a new one is inserted, this will be considered as a notification of a new case and, consequently, a duplication of the irregularity will occur.

Quarter:

Please indicate the quarter of the year in question. Format: 99/99, 2 digits for the year and 2 digits for the quarter. The reference to the quarter should correspond to the last month of the quarter in question. Thus the quarters for 2004 are: **04/03, 04/06, 04/09, 04/12.**

For updates of existing cases, please quote the current reporting quarter.

Date sent:

The date sent is the date of communication to the Commission. This will normally be a date in the two months following each quarter.

Format: DD/MM/YYYY, Year month day.

Example: **13/12/2004**

NB. This rule is valid for all other dates!!

Administrative Department in the Member State:

Please indicate the administrative, national and/or regional department(s) responsible for the administration of the irregularity.

Format: Description in block capitals.

Example: **MIN. OF AGRICULTURE, FISHERIES AND FOOD**

Format in case of an addition to the list: Free text uninterrupted (without blank lines!!).

Example: **MINISTRY OF ECONOMIC AFFAIRS**

Address: ...

Contact Point:

Please, specify the details of a contact person, within the administrative department responsible for reporting, who can be contacted in case of the requiring additional information or clarification.

Format: Free text in the given fields.

DETAILS OF IRREGULARITY

1. Description of operation

1.1. Name of programme:

If the programme or project has a name or number, please quote it. If not, please specify the form of assistance. In the case of a regional programme this may be the name of the region, in the case of a road, the name of the road. For forms of assistance this may be for example compensatory payments in disadvantaged and mountainous areas.

Format: Free text uninterrupted (without blank lines).

Examples: **SAPARD – modernisation of poultry production**

1.2. Commission Decision approving the programme:

Please quote the number and date of the EC Decision by virtue based on which the assistance was granted.

Format: Free text, date DD/MM/YYYY.

Example: **C(92) 2785 920211, 25/04/2003.**

1.3. Name of measure and title of project:

Please give the number and the title of the measure together with the title of a project.

Measure

Format: Free text.

Example: **Measure 2.1 – Development and improvement of rural infrastructure – roads in rural areas.**

Title of project

Format: Free text.

Example: **Modernisation of communal road 25, Kunice Village, Prochowice County, Dolnoslaskie Province.**

1.4. Applicant country's project number:

If the operation was allocated a national reference number, please quote it.

Format: Free text.

2. Provisions infringed

2.1. Community provision infringed:

Please give the number(s) and article(s) of the regulation(s) or decision(s) infringed.

Format: Free text.

Example: **Commission Decision No. 3329/XXXX**

2.2. National provision infringed:

Please give the national provisions infringed and specify the articles.

Format: Free text.

Example: **Article X of the Penal Code**

3. Date of first information leading to suspicion of irregularity:

Please indicate the date on which the first information leading to the suspicion of an irregularity was received. For example in the case of reporting by phone, the date of the telephone conversation should be given.

Format: DD/MM/YYYY

Example: **25/06/2004**

3.1. Source of first information leading to suspicion of irregularity:

Please indicate how you first became aware of the existence of the irregularity.

Format: Free text.

Example: **Informant, press report, etc.**

4. Manner in which the irregularity was discovered:

Please choose from the list in Annex II. In case of the use of code 999 OTHER METHODS, please give a description using block capitals. A code will then be allocated by the Commission.

Format: Multiple field, code plus description using block capitals. The first description used is considered to be the most important one. Multiple inputs are to be separated by the symbol "<".

Format: Number and description from the annex or free text.

Example: **211 ON-SITE INSPECTION<209 ON-THE-SPOT CONTROL.**

5. Type of irregularity:

Please select the type of irregularity/irregularities from the non-exhaustive list in Annex III. If the type of irregularity is not included in the list, please give a brief description in block capitals. A code will then be allocated by the Commission.

Format: code plus description in block letters. The first description used is considered to be the most important one. Multiple inputs are to be separated by the symbol "<".

Format: Number and description from the annex or free text.

Example: **212 FALSE SUPPORTING DOCUMENTS<299 OTHER CASES OF IRREGULAR DOCUMENTS**

5.1. Qualification of Irregularity

Please qualify case as irregularity or suspected fraud².

² Definition from Art 1a Commission Regulation (EC) No 1681/94 OJ L 178 12.07.1994; amended by Commission Regulation 2035/2005 OJ L 328 15.12.2005.

irregularity - means any infringement of a provision of Community law resulting from an act or omission by an economic operator which has, or would have, the effect of prejudicing the general budget of the Communities by charging an unjustified item of expenditure to the Community budget;

suspected fraud - means an irregularity giving rise to the initiation of administrative and/or judicial proceedings at national level in order to establish the presence of intentional behaviour, in particular fraud, such as is referred to in Article 1(1), point (a), of the Convention on the protection of the European Communities' financial interests;

5.2. Practices employed in committing the irregularity:

Describe the practice employed.

Format: Free text.

Example: **Falsification of invoices by altering the original amounts.**

5.3. Are these practices considered new? yes (), no (), not known ()

Please tick as appropriate. It is up to the Applicant Country to decide whether the practices employed are new or not.

5.4. If yes, has notification been sent under Section F 7.4 of Multi-Annual Financing Agreement?: yes (), date and references: , no (), not known ()

Please tick as appropriate. If the answer is yes, please give the date and references of the communication.

Format: date DD/MM/YYYY; for the references: free text.

Example: **Yes (X) Date and reference: 26/05/2004 detailed information sent to OLAF and DG Agriculture.**

6. Other Countries involved: Yes () No ()

This heading applies to cases involving cross-border/trans-national operations (participation in the programme by more than one States - INTERREG), or cases where the beneficiary is an international firm participating in actions such as investment projects or training courses in more than one State.

Format: Please tick as appropriate. See point 5.3; Free text in block capitals.

Example: **HUNGARY.**

6.1. If yes, has notification been sent? Yes (), date and references: , no (), not known ()

Please tick as appropriate. See point 5.4

7. Period of irregularity

7.1. Date on which, or dates between which, irregularity was committed:

Indicate the date(s) on which, or between which, the irregularity was committed.

Format for the date: DD/MM/YYYY.

Example: **25/11/2003**

For the period: date of the beginning of the irregularity/ date of the end of the irregularity.

Format: DD/MM/YYYY – DD/MM/YYYY

Example: **13/05/2003 – 12/06/2003**

If this information is not known, please indicate this by using "00"

Example: **00 or 00/2004 or 00/05/2004**

8. Authorities or bodies.

8.1. Authorities or bodies which drew up the official report on the irregularity:

Please name the authority or body which acted upon the initial discovery and drew up the official report using block capitals.

Format: Free text in block capitals, uninterrupted (without blank lines!!).

Example: **MINISTRY OF JUSTICE**

Address: ...

8.2. Authorities or bodies responsible for administrative or judicial follow-up:

Please name the authority or body which is responsible for the administrative or judicial follow-up using block capitals.

Format and example: see 8.1.

9. Date on which the official report on the irregularity was drawn up:

Please give the date of the first official report on the irregularity.

Format: DD/MM/YYYY

If this information is not known, please indicate this by using "00", see point 7.1.

10. Name and address of the natural and legal persons involved

10.1. Natural persons:

Please give the name, address, etc., of the person(s) involved in the irregularity.

Format: Text, but strict rules have to be followed.

A. surnames and first names have to be given in block capitals

B. special characters are to be avoided (e.g., \$, &);

C. indications like M, Mr, Mrs, etc., are to be avoided;

D. addresses have to be given in small print except for the first letter.

Example: **-Name: ABON**

-First name: PIOTR
-Address: Kurica 25
-Postal code: 2435
-City: Pleven
-Country: Bulgaria
-Function: Administrator

10.2. Legal persons:

Please give the name, address, etc. of the legal person involved in the irregularity.
Format: Text, but strict rules have to be followed:

- A. names are to be given in block capitals
- B. special characters are to be avoided (e.g. -, \$, &);
- C. legal abbreviations like Ltd, Co, N.V, etc. are to be given in small print, after the name;
- D. addresses are to be given in small print except for the first letter;
- E. the same applies to references to cities or countries in the name of the firm (e.g. NIXDORF Paris, IBM Nederland)

Example: **-Name: TALKER Ltd**
-Registered Office: Wallstreet 900
-Postal code: 1529
-City: Medias
-Country: Romania

The name and address required are those of the company. If individuals working for the company are involved in the irregularity, this information should be entered under point 10.1.

If more names are to be provided as foreseen on page 3 of the form, please copy and paste fields under points 10.1 and 10.2.

NB. In order to comply with rules guaranteeing confidentiality of personal data, please do not refer to the names of physical or legal persons other than under points 10.1 and 10.2.

FINANCIAL ASPECTS

11. Total amount and distribution between sources of financing

11.1. Total amount of operation:

Please indicate the total amount spent on the operation. The amount mentioned has to equal the sum of points 11.2, 11.3 and 11.4 ("11.1"="11.2"+"11.3"+"11.4").

Please use the same currency through the whole Financial Aspects section!

If the country has not adopted Euro Art12.2 applies: "Member States which have not adopted the Euro as their currency by the date when the irregularity is established shall convert expenditure incurred in national currency into Euro. The amount shall be converted into Euro by using the Commission's monthly accounting rate for the month in which the expenditure was or would have been entered into the accounts of the paying authority responsible for the operational programme in question. The Commission publishes this rate electronically once a month."

Format: 99999999999999 currency. Do not separate the figures and do not use decimals. Leave space after the last figure, then add the currency

Example: **22345000 EUR**

11.2. Community financing:

Please give the share of the amount financed by the Community.

Format: See point 11.1.

11.3. Applicant Country financing:

Please give the share of the amount financed by the Applicant Country.

Format: See point 11.1.

11.4. Private financing:

Please give the share of the amount financed by the private contribution.

Format: See point 11.1.

12. Nature and amount of the expenditure found to be irregular

12.1. Nature of the expenditure:

Please indicate the nature of expenditure found irregular.

Format: Free text.

Examples: **Salaries, computer equipment, funding of studies.**

12.2. Total amount of the expenditure:

Please indicate the total amount of expenditure **considered to be irregular**. The amount mentioned has to equal the sum of points 12.3, 12.4, 12.5 (“12.2”=“12.3”+“12.4”+“12.5”)
Format: See point 11.1.

12.3. Community expenditure:

Please give the Community share of the total irregular amount.
Format: See point 11.1.

12.4. Applicant country expenditure:

Please give the Applicant Country share of the total irregular amount.
Format: See point 11.1.

12.5. Private expenditure:

Please give the private contribution share of the total irregular amount.
Format: See point 11.1.

13. Amount which would have been wrongly paid had the irregularity not been discovered:

Please indicate the amount which would have been wrongly paid if the irregularity had not been discovered. This point relates to attempted irregularities covered by articles 3.1 line 3 of the Commission Regulation 1681/1994. If the error or negligence was detected prior to payment being made and did not result in any administrative or judicial penalty, the amount should not be reported under this section.
Format: See point 11.1.

14. Financial consequences

14.1. Amount of expenditure under 12.2 not yet paid:

Please give the irregular amount **not yet paid** to the beneficiary. The amount mentioned has to equal the sum of points 14.2 and 14.3 (“14.1”=“14.2”+“14.3”).
Format: See point 11.1.

14.2. Amount EU:

Please state the Community share of the irregular amount **not yet paid** to the beneficiary.
Format: See point 11.1.

14.3. Amount of Applicant Country:

Please state the Applicant Country share of the irregular amount **not yet paid** to the beneficiary.
Format: See point 11.1.

14.4 Has payment been suspended? Yes () No () Not known ()

Please tick as appropriate.

15. Possibility of recovery:

Please give an assessment of the likelihood of recovery of the funds and state as far as possible the underlying reasons.

Format: Free text.

Example: **Possible** or **Not possible due to bankruptcy**.

16. Total amount recovered:

Please state the amount recovered. The amount mentioned has to equal the sum of points 16.1 and 16.2 ("16"="16.1"+"16.2").

Format: See point 11.1.

16.1. Community share:

Please state the Community share of the recovered amount.

Format: See point 11.1.

16.2. Applicant Country share:

Please state the Applicant Country share of the recovered amount.

Format: See point 11.1.

17. Total amount to be recovered

Please state the total amount to be recovered. The amount mentioned has to equal the sum of points 17.1 and 17.2 ("17"="17.1"+"17.2").

Format: See point 11.1.

17.1. Community share:

Please state the community share of the amount to be recovered.

Format: See point 11.1.

17.2. Applicant Country share:

Please state the Applicant Country share of the amount to be recovered.

Format: See point 11.1.

NB. For cases where there is no obligation to communicate irregularities because the amount involved does not exceed threshold³, Candidate Countries are obliged to

³ Applicable thresholds vary between funds and depends on the stipulations in the agreements signed

undertake recovery proceedings but, unless the Commission explicitly requests information, need not inform the Commission.

NB: Total Irregular amount should equal to the sum of amount not yet paid, total amount recovered and total amount to be recovered (minus irregular private contribution)! “12.2”=“14.1”+“16”+“17”-“12.5”. If due to exchange rates differences the sum is not equal, please, indicate that including exchange rate. Interest rates, penalties, etc. should be specify in the bracket and not included in the basic amount.

18. Date of special report in accordance with section 7.5.2 of Multi-Annual Financing Agreement:

To be completed if Article 5.2 Commission Regulation No. 1681/94 applies (where a Member State considers that recovery of an amount cannot be instituted or anticipated).

Please give the date and reference of the communication.

Format: Date: DD/MM/YYYY, reference: free text.

STAGE OF PROCEDURES

19. Action by Applicant Country

19.1. Interim measures:

Please indicate what interim measures have been undertaken by the national authorities (under national legislation) in order to safeguard the recovery of irregular payments.

Format: Free text.

20. Administrative proceedings:

Please indicate the administrative proceedings initiated by the responsible body against the beneficiary and the relevant provisions (for example decision on recovery, off-setting against payments to be made in the context of another operation, case forwarded to administrative tribunal, if action is envisaged at national level, etc).

Format: Free text.

21. Judicial proceedings:

If the matter has been subject to criminal proceedings please give the case number, date, court and current state of proceedings.

Format: Free text.

22. Reasons for any abandonment of the recovery procedures:

with the Commission of the European Communities. Indicative information – ISPA no threshold, all irregularities should be reported; SAPARD – €4 000; PHARE - €4 000 and after 28.02.2006 €10 000.

Please state the reasons for abandoning recovery procedures. For example: bankruptcy or lack of assets, death of the beneficiary with no estate etc.
Format: Free text.

22.1. Was the Commission notified before the decision to abandon the recovery procedure was taken? yes (), date and references: , no (), not known ()

Please tick as appropriate.
Format Date: DD/MM/YYYY; references: free text.

23. Have criminal proceedings been abandoned?: yes (), no (), not known ()

Please tick as appropriate.

24. Termination of procedures

24.1. Has the Commission been notified of administrative or judicial decisions or the main points thereof, concerning termination of proceedings in accordance with Section F – 7.5.1 of Multi-Annual Financing Agreement? yes (), date and references: , no (), not known ()

Please tick as appropriate.

If the answer is yes please state the date and references of the communication.
Format: Date: DD/MM/YYYY; references: free text.

25. Penalties imposed (administrative and/or judicial):

Please list the penalties imposed.
Format: Free text.

26. Additional observations:

Please give any additional information which you consider relevant and which has not been covered by the above points.

In case of any questions in connections with filling of the form, please, do not hesitate to contact the following persons.

Piotr Baczmański
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tel: +32-2-298.10.07

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tel: +32-2-296.77.37

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OLAF – European Anti-Fraud Office
Rue Joseph II 30,
B-1049 Brussels
Belgium

ANNEX I - Irregularity report

CONFIDENTIAL

Case No: XX/99/999/X/9

**QUARTERLY COMMUNICATION OF IRREGULARITIES IN CONNECTION WITH
THE PRE-ACCESSION ASSISTANCE**

IDENTIFICATION OF COMMUNICATION

Applicant Country:

Case Number: XX/99/999/X/9

Quarter: 99/99

Date Sent:

Administrative Department in Applicant Country:

Contact Point: Name:

Phone:

Fax:

E-mail:

DETAILS OF IRREGULARITY

1. Description of Operation

1.1 Name of programme:

1.2 Commission Decision approving the programme:

1.3 Name of measure and title of project:

1.4 Applicant country's project number:

2. Provision Infringed

2.1 Community provision infringed:

2.2 National provision infringed:

3. Date of First Information Leading to Suspicion of Irregularity:

3.1 Source of first information leading to suspicion of irregularity:

4. Manner in which Irregularity was discovered:

5. Type of Irregularity:

5.1 Qualification of Irregularity:

(a) Irregularity

(b) Suspected Fraud

5.2 Practices employed in committing the irregularity:

5.3 Are these practices considered new? Yes No

5.4 If yes, has notification been sent under Section F - 7.4 of the Multi-Annual Financing Agreement?

6. Are other Countries involved? Yes No

6.1 If yes, has notification been sent?

Yes Date and reference: No Not known

7. Period of Irregularity

7.1 Date on which, or dates between which, the irregularity was committed:

8. Authorities or Bodies

8.1 Authorities or bodies which drew up the official report on the irregularity:

8.2 Authorities or bodies responsible for administrative or judicial follow-up:

9. Date on which the Official Report on the Irregularity was drawn up:

10. Name and Address of Natural and Legal Persons Involved

10.1 Natural Persons:

- Name:
- First Name:
- Address:
- Postal Code:
- City:
- Country:
- Function:

10.2 Legal Persons:

- Name:
- Registered Office:
- Postal Code:
- Country:

FINANCIAL ASPECTS

11. Total Amount and Distribution between Sources of Financing

11.1 Total amount of the operation:

11.2 Community financing:

11.3 Applicant country financing:

11.4 Private financing:

12. Nature and Amount of the Expenditure Found to be Irregular

12.1 Nature of the expenditure:

12.2 Total amount of the expenditure:

12.3 Community expenditure:

12.4 Applicant country expenditure:

12.5 Private expenditure:

13. Amount which would have been wrongly paid if the Irregularity had not been discovered:

14. Financial consequences

14.1 Amount of expenditure under 12.2 not yet paid:

14.2 Amount EU:

14.3 Amount of Applicant country:

14.4 Has payment been suspended? Yes () No () Not known ()

15. Possibility of Recovery:

16. Total Amount Recovered:

16.1 Community share:

16.2 Applicant country share:

17. Total Amount to be Recovered:

17.1 Community share:

17.2 Applicant country share:

18. Date of Special Report in accordance with Section F – 7.5.2 of the Multi-Annual Financing Agreement:

STAGE OF PROCEDURES

19. Action by Applicant country

19.1 Interim measures:

20. Administrative Proceedings:

21. Judicial Proceedings:

22. Reasons for any abandonment of recovery proceedings:

22.1 Was the Commission notified before the decision to abandon the recovery procedure was taken?

Yes () Date and reference: No () Not known ()

23. Have criminal proceedings been abandoned?

Yes () No () Not known ()

24. Termination of Procedures

24.1 Has the Commission been notified of administrative or judicial decisions or the main points thereof, concerning termination of proceedings in accordance with Section F – 7.5.1 of the Multi-Annual Financing Agreement:

Yes () Date and reference: No () Not known ()

25. Penalties imposed (administrative and/or judicial):

26. Additional observations:

ANNEX II - Detection methods

CODE NUMBE R	DESCRIPTION	COMMENTS
101	National administrative or financial control	
103	Interservice collaboration	
104	National fiscal control	
105	National customs control	
106	National sanitary control	
107	Initial enquiry	
111	Associated controls	
113	Communication or request by another MS	
130	Control by national anti-fraud service	
140	Control by Police	
150	Interservice collaboration	
160	Community initiative	
161	Additional control on request by the Commission	
162	Associated controls	
170	Community controls	
180	Judicial enquiry	
199	Other controls	
201	Control of production	
202	Control of products	
203	Analysis of samples	
204	Control of movement	
205	Control of product in intervention	
206	Control of documents	
207	Control of accounts	
209	Control on the premises of the company	
220	Physical check of goods	
221	Compliance with customs regime (other than transit)	
222	Check of transit procedure	
230	On the spot control of achievement of project or action	
301	Spontaneous confession	
302	Whistle blower	
303	Complaint	
304	Statistical analysis	
305	Comparison of data	
306	Probability checks	
307	Routine	
308	Chance	
309	Existing doubts	
310	Refusal to accept controls	
311	Suspicious conduct	
316	Information published in the media	
317	Parliamentary action	
320	Ex post control	
330	Preventive check	
341	Intermediate or full payment	
342	Payment of balance	
343	Release of guarantee	
350	Review of conditions	

999

Other

ANNEX III - Types of irregularities

CODE NUMBE R	DESCRIPTION	COMMENTS
101	ABSENCE OF ACCOUNTS	
102	INCORRECT ACCOUNTS	
103	FALSIFIED ACCOUNTS	
104	ACCOUNTS NOT PRESENTED	
201	MISSING OR INCOMPLETE DOCUMENTS	
206	INSUFFICIENT CERTIFICATES	
208	FALSE OR FALSIFIED REQUEST FOR AID	
210	MISSING OR INCOMPLETE SUPPORTING DOCUMENTS	
211	INCORRECT SUPPORTING DOCUMENTS	
213	FALSIFIED SUPPORTING DOCUMENTS	
214	FALSE OR FALSIFIED CERTIFICATES	
299	OTHER CASES OF IRREGULAR DOCUMENTS	
324	MEASURE NOT ELIGIBLE FOR AID	
325	NON-ELIGIBLE EXPENDITURE	
326	UNLAWFUL TAKING OF COMMISSION	
401	INCORRECT IDENTITY	
402	NON-EXISTENT OPERATOR	
403	MISDESCRIPTION OF THE HOLDING	
404	IRREGULAR RESUMPTION OF PRODUCTION	
405	"IRREGULAR TERMINATION, SALE OR REDUCTION"	
408	OPERATOR/BENEFICIARY NOT HAVING THE REQUIRED QUALITY	
499	OTHER IRREGULARITIES BY THE OPERATOR	
601	FAILURE TO RESPECT DEADLINES	
606	INCOMPATIBLE CUMULATION OF AID	
608	REFUSAL OF CONTROL	
609	REFUSAL OF PAYMENT	
610	ABSENCE OR INCOMPATIBILITY OF CONTRACT	
611	SEVERAL REQUESTS FOR THE SAME OBJECT	
612	FAILURE TO RESPECT OTHER REGULATIONS/CONTRACT CONDITIONS	
614	INFRINGEMENT OF RULES CONCERNED WITH PUBLIC PROCUREMENT	
699	OTHER IRREGULARITIES CONCERNING THE RIGHT TO AID	
741	FAILURE TO FULFIL COMMITMENTS ENTERED INTO	
810	ACTION NOT IMPLEMENTED	
811	ACTION NOT COMPLETED	
812	ACTION NOT CARRIED OUT IN ACCORDANCE WITH RULES	
818	FALSIFIED DECLARATION	
821	UNJUSTIFIED EXPENDITURE	
822	EXPENDITURE NOT RELATED TO PERIOD IN WHICH ACTION CARRIED OUT	
823	EXPENDITURE NOT LEGITIMATE	
831	OVERFINANCING	

832	INFRINGEMENTS WITH REGARD TO THE COFINANCING SYSTEM	
840	UNDECLARED REVENUE	
850	CORRUPTION	
998	NOT INDICATED	
999	OTHER IRREGULARITIES (TO BE SPECIFIED)	