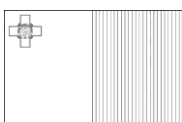


<b>COHESION POLICY 2014-2020 IRREGULARITY REPORT</b>	
<b>1.0 GENERAL INFORMATION</b>	
Irregularity Category	<input type="checkbox"/> CIPR(A) <input type="checkbox"/> CIPR(B)
Accounting Year	
Category of Intervention	<i>Refer to list</i>
Member State	Malta
Programming Period	2014-2020
Objective	Convergence
Operational Programme	
Fund	
Priority Axis	
Operation Number	
Title of Operation	
Activity	
Sub Activity	
Beneficiary/IB	
Date of first information leading to suspicion of irregularity	
Source of first information on the irregularity	
Date when irregularity was detected	
Organisation that detected the irregularity	
Role of organisation that detected the irregularity	
Total Project allocation <i>in case of aid schemes, this has to be the allocation for the beneficiary involved in the irregularity</i>	



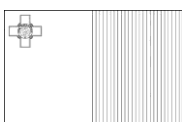
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Public Eligible			Private / Other Contributions (if applicable)	Non-eligible (if applicable)
EU	MT	Total	€	€
€	€	€		

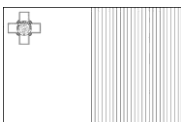
2.0 DESCRIPTION OF THE IRREGULARITY					
2.1	Irregular amount (Public share only)	<p style="text-align: center;">€ <sup>1</sup></p> <p style="text-align: center;">(A further XX% shall be deducted from each ISC processed under this/these contract/s following this report)</p>			
2.2	Indicate regulation/decision/procedure that has suffered the infringement	Community Regulation	National Provisions	Manual of Procedures	Eligibility Rules
		Grant Agreement	Governance	Other	
2.3	Provide the Nature of expenditure and a brief description of the practices employed in committing the Irregularity				
2.4	Provide a brief description on how the irregularity was quantified	<p>The amount is quantified as follows:</p> <p style="text-align: center;">%<sup>2</sup> (Financial Correction) x € = €</p>			
2.5	Irregularity Type Category	Request	incorrect or incomplete request for aid	<input type="checkbox"/>	
			false or falsified request for aid	<input type="checkbox"/>	
			product, species, project and/or activity not eligible for aid	<input type="checkbox"/>	
			incompatible cumulation of aid	<input type="checkbox"/>	

<sup>1</sup> This is the value of the XX% financial correction on the actual invoices paid till DD MM YYYY, in accordance with the principle outlined in Note No. 1 to the COCOF Guidance Note (COCOF 07/0037/03-EN) *Guidelines for determining financial corrections to be made to expenditure co-financed by the Structural Funds or the Cohesion Fund for non-compliance with the rules of public procurement.*

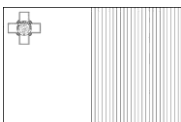
<sup>2</sup> This is without prejudice to further action that may be deemed appropriate in the future.



		several requests for the same product, species, project and/or activity	<input type="checkbox"/>
		other	<input type="checkbox"/>
	Beneficiary	incorrect identity operator/beneficiary	<input type="checkbox"/>
		non-existent operator/beneficiary	<input type="checkbox"/>
		misdescription of the holding	<input type="checkbox"/>
		operator/beneficiary not having the required quality	<input type="checkbox"/>
		other	<input type="checkbox"/>
	Accounts and Records	incomplete accounts	<input type="checkbox"/>
		incorrect accounts	<input type="checkbox"/>
		falsified accounts	<input type="checkbox"/>
		accounts not presented	<input type="checkbox"/>
		absence of accounts	<input type="checkbox"/>
		calculation errors	<input type="checkbox"/>
		other	<input type="checkbox"/>
		revenues not declared	<input type="checkbox"/>
	Documentary proof	documents missing and/or not provided	<input type="checkbox"/>
		documents incomplete	<input type="checkbox"/>
		documents incorrect	<input type="checkbox"/>
		documents provided too late	<input type="checkbox"/>
		documents false and/or falsified	<input type="checkbox"/>
other		<input type="checkbox"/>	
Product, Species and/or Land	over or under production	<input type="checkbox"/>	
	inexact composition	<input type="checkbox"/>	

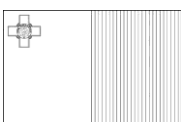


		inexact origin	<input type="checkbox"/>
		inaccurate value	<input type="checkbox"/>
		inexact quantity	<input type="checkbox"/>
		variation in quality or content	<input type="checkbox"/>
		quantities outside permitted limits, quotas, thresholds	<input type="checkbox"/>
		unauthorised substitution or exchange	<input type="checkbox"/>
		unauthorised addition or mixture	<input type="checkbox"/>
		unauthorised use	<input type="checkbox"/>
		falsification of the product	<input type="checkbox"/>
		incorrect storage or handling	<input type="checkbox"/>
		fictitious use or processing	<input type="checkbox"/>
		incorrect classification (incl. incorrect tariff heading)	<input type="checkbox"/>
		Over declaration and/or declaration of fictitious product, species and/or land	<input type="checkbox"/>
		other	<input type="checkbox"/>
	(NON-) Action	action not implemented	<input type="checkbox"/>
		action not completed	<input type="checkbox"/>
		operation prohibited during the measure	<input type="checkbox"/>
		failure to respect deadlines	<input type="checkbox"/>
		irregular termination, sale or reduction	<input type="checkbox"/>
		absence of identification, marking, etc.	<input type="checkbox"/>
		refusal of control, audit, scrutiny etc.	<input type="checkbox"/>
		control, audit, scrutiny etc. not carried out in	<input type="checkbox"/>



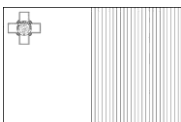
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		accordance with regulations, rules, plan etc.	<input type="checkbox"/>
		infringement of rules concerned with public procurement	<input type="checkbox"/>
		infringements with regard to the cofinancing system	<input type="checkbox"/>
		refusal to repay not spent or unduly paid amount	<input type="checkbox"/>
		other actions not carried out in accordance with regulations, rules, contract conditions, etc.	<input type="checkbox"/>
	Movement	Irregularities in connection with final destination (change of, non-arrival at, etc.)	<input type="checkbox"/>
		fictitious movement	<input type="checkbox"/>
		other irregularities concerning movements	<input type="checkbox"/>
	Bankruptcy	legal persons - liquidation	<input type="checkbox"/>
		legal persons - reorganisation to structure debt	<input type="checkbox"/>
		natural persons - repayment plan	<input type="checkbox"/>
		natural persons - repayment plan not possible	<input type="checkbox"/>
		other	<input type="checkbox"/>
	Ethics and integrity	conflict of interest	<input type="checkbox"/>
		bribery - passive	<input type="checkbox"/>
		bribery - active	<input type="checkbox"/>
		corruption	<input type="checkbox"/>
		other irregularities Ethics and integrity	<input type="checkbox"/>



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	Other	Please specify	<input type="checkbox"/>
2.6	Irregularity Classification	Withdrawal	<input type="checkbox"/>
		Recovery	<input type="checkbox"/>
2.7	Qualification of the irregularity <i>(in the sense of Regn. 2988/95)</i>	i. Irregularity	<input type="checkbox"/>
		ii. Suspicion of Fraud	<input type="checkbox"/>
		iii. Established Fraud (Only by Court Decision)	<input type="checkbox"/>
2.8	Irregularity detected during	Checks undertaken by stakeholders <i>(including the Beneficiary itself)</i> during implementation <i>(e.g. the payment process)</i>	<input type="checkbox"/>
		Management verifications carried out by the MA / IB [EC1828/2006, Art.13(2a)]	<input type="checkbox"/>
		Management verifications (physical on-the-spot check) by the MA / IB [EC1828/2006, Art.13(2b)]	<input type="checkbox"/>
		Checks carried out during the certification process by the CA	<input type="checkbox"/>
		Audits carried out by the Audit Authority	<input type="checkbox"/>
		Audits carried out by other audit bodies	<input type="checkbox"/>
		Other <i>(please state – refer to section 9.2 (b) of MoP)</i>	<input type="checkbox"/>
2.9	Stage at which Irregularity took place <i>e.g. procurement, payment process</i>		
2.10	Date at which, or period during which, the irregularity was committed	From	
		Until	



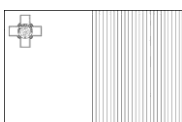
**3.0 NATURAL AND/OR LEGAL PERSONS INVOLVED IN COMMITTING THE IRREGULARITY**  
(Repeat sections as appropriate)

Natural Person	
Name	
Address	
Tel. no.	
E-mail address	
Role of the organisation wherein the person functions <i>e.g. Beneficiary, Intermediate Body</i>	
Position held/Function	

Legal Person	
Name	
Legal Status	
Registered Office	

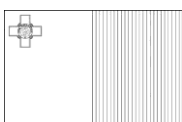
**4.0 Financial Details of Irregularity**

4.1 See Annex 1					
4.2	Is further expenditure being suspended	Yes	<input type="checkbox"/>	Amount	The same percentage as listed in point 2 of Section 4.3 is to be written here
				Why?	
		No	<input type="checkbox"/>	Why?	
		N/A	<input type="checkbox"/>	Why?	



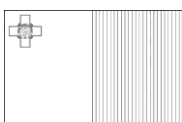
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<p><b>4.3</b> State how the recovery of funds will be/has been done</p>	<p><b>1. Reimbursement of XX % of the amounts already paid</b></p> <p>The Beneficiary is to reimburse the irregular amount of €XX (incl VAT) to Treasury by making a transfer of funds to the EU Payments Unit.</p> <p><b>2. Future Invoices</b></p> <p>For future invoices processed under <i>this/these contract/s</i>, the amount equivalent to XX % of each invoice shall be inserted under the financial component “Other non-eligible (payable)” of the ISC and a cheque equivalent to XX % of the value of invoice shall be issued, addressed to the EU Payments Unit. The cheque issued by the Beneficiary shall be sent to the Treasury (through Line Ministry) along with the ISC and the original invoice.</p>
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5.0 FOLLOW-UP (Refer also to Annex 1)			
5.1	Briefly describe what follow-up actions are required and who is responsible	<b>CPIR(A)</b>	Step 1 - The MA to deduct the irregular amount indicated above, through an adjustment. Step 2 - The BN shall reimburse the irregular amount to the EU Payments Unit. Step 3 - The LM/IB shall ensure that the Beneficiary reimburse the irregular amount. Step 4 - The EU Payments Unit shall ensure that the amount reimburse is correct. Step 5 - The CA shall ensure that the adjustment affected by the MA in Step 1 above features in the respective SOE by operation, the SOE by Priority Axis, the SOE by Fund and the SOE by Fund Project.
		<b>CPIR(B)</b>	Step 1 - The MA to deduct the irregular amount indicated above, through an adjustment. Step 2 - The CA shall ensure that the adjustment affected by the MA in Step 1 above features in the respective SOE by operation, the SOE by Priority Axis, the SOE by Fund and the SOE by Fund Project.
5.2	Deadline for all follow-up actions to be settled including recovery of funds	<b>CPIR(A)</b>	For steps 1 to 4 in section 5.1  For step 5 in section 5.1
		<b>CPIR(B)</b>	For step 1 to 2 in section 5.1
5.3	Official responsible for reimbursement of amount and to ensure that similar irregularities are not repeated		Name
			Role of the organisation wherein the person functions
			Position held / Function
			Email address
<b>6.0 RECURRENCE</b>			
6.1	Briefly describe the actions and/or measures taken to prevent the recurrence of similar irregularities		



<b>7.0 OTHER</b>	
<b>7.1</b>	Insert any additional observations/comments

Report endorsed by<sup>1</sup>:

**NAME IN BLOCK LETTERS**

**NAME OF ORGANISATION/DEPARTMENT**

**DESIGNATION**

**SIGNATURE**

**DATE**

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**DIRECTOR PROGRAMME IMPLEMENTATION<sup>2</sup>**

**NAME OF ORGANISATION/DEPARTMENT**

**DATE**

**SIGNATURE**

Report inputted by:

**NAME IN BLOCK LETTERS**

**NAME OF ORGANISATION/DEPARTMENT**

**DESIGNATION**

**SIGNATURE**

**DATE**

**STAMP**

<sup>1</sup> There might be circumstances where the official identifying the irregularity may feel constrained to by-pass the normal system of reporting irregularities. Whenever this situation arises, the official is given the opportunity to report any irregularity directly to the Managing Authority.

<sup>2</sup> Signature of DPI required only if Irregularity Report is being raised by a Public Beneficiary, and if the official identifying the irregularity is at ease to use the normal system of reporting irregularities.

