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COMMISSION REGULATION (EC) No 883/2006

of 21 June 2006

laying down detailed rules for the application of Council Regulation (EC) No 1290/2005 as regards the keeping of accounts by the paying agencies, declarations of expenditure and revenue and the conditions for reimbursing expenditure under the EAGF and the EAFRD

(OJ L 171, 23.6.2006, p. 1)

Amended by:

		Official Journal		
		No	page	date
►**M1**	Commission Regulation (EC) No 1305/2007 of 7 November 2007	L 290	17	8.11.2007
►**M2**	Commission Regulation (EC) No 114/2008 of 6 February 2008	L 33	6	7.2.2008

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THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 1290/2005 of 21 June 2005 on the financing of the common agricultural policy [1], and in particular Article 42 thereof,

Whereas:

(1) Regulation (EC) No 1290/2005 created a European Agricultural Guarantee Fund (EAGF) and a European Agricultural Fund for Rural Development (EAFRD) operating in the context of the shared management of expenditure and assigned revenue under the Community budget. It lays down general requirements and rules on the keeping of accounts and declarations of expenditure and revenue by the paying agencies, and the reimbursement of expenditure by the Commission. These rules and requirements should be clarified, distinguishing between the detailed rules of application common to the two Funds and those specific to each of them.

(2) With a view to ensuring the proper management of the appropriations entered in the budget of the European Communities for the two Funds, it is essential that each paying agency should keep separate accounts relating exclusively to expenditure to be financed by the EAGF and by the EAFRD respectively. To this end, the accounts kept by the paying agencies should clearly show, for each of the two Funds, the expenditure effected and revenue assigned under Article 3(1), Article 4 and Article 34 respectively of Regulation (EC) No 1290/2005, and allow this expenditure and revenue to be linked to the funds made available to them under the Community budget.

(3) The common agricultural policy is financed in euro, while allowing Member States which do not form part of the euro zone to make payments to beneficiaries in their national currency. To enable all the expenditure and revenue to be consolidated, it is therefore necessary to lay down that the paying agencies concerned must be able to provide data relating to the expenditure and revenue in both euro and the currency in which the expenditure was incurred and the revenue received.

(4) To ensure sound management of financial flows, in particular because the Member States themselves mobilise the funds to cover the expenditure referred to in Article 3(1) of Regulation (EC) No 1290/2005 or receive an advance for that referred to in Article 4 of that Regulation before the Commission finances this expenditure in the form of monthly reimbursements of the expenditure effected, the Member States should collect the information necessary for these reimbursements and keep it at the disposal of the Commission as and when expenditure and revenue are effected or transmit it to the Commission at regular intervals.

[1] OJ L 209, 11.8.2005, p. 1. Regulation as amended by Regulation (EC) No 320/2006 (OJ L 58, 28.2.2006, p. 42).

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Management methods specific to the EAGF and to the EAFRD must be taken into account in this respect and the provision and transmission of information to the Commission by the Member States should be organised at intervals adapted to the management method of each Fund, without prejudice to the obligation of the Member States to keep the information drawn up for the purposes of proper monitoring of expenditure at the disposal of the Commission.

(5) The general obligations as regards the keeping of accounts by the paying agencies cover detailed data required for the management and control of Community funds, the details of which are not required for the reimbursement of expenditure. The information and details relating to expenditure to be financed by the EAGF or the EAFRD which must be sent to the Commission at regular intervals should therefore be specified.

(6) Notifications of information by the Member States to the Commission must enable it to use the information sent directly and as effectively as possible for the management of EAGF and EAFRD accounts and the relevant payments. To achieve this objective, all information to be made available or to be communicated between the Member States and the Commission should be sent electronically or in digital form. However, as transmission by other means may be considered necessary, the cases in which this obligation is justified should be laid down.

(7) Under Article 8(1)(c)(i) of Regulation (EC) No 1290/2005, for measures relating to operations financed by the EAGF and the EAFRD, declarations of expenditure, which also act as payment requests, must also be sent to the Commission accompanied by the requisite information. To allow the Member States and the paying agencies to draw up these declarations of expenditure in accordance with harmonised rules, and to allow the Commission to take payment requests into consideration, the conditions under which this expenditure may be taken into account under the respective EAGF and EAFRD budgets and the rules that apply to entering expenditure and revenue in the accounts, in particular the assigned revenue and any corrections to be made, and to their actual declaration, should be laid down.

(8) Under Article 4 of Council Regulation (EEC) No 1883/78 of 2 August 1978 laying down general rules for the financing of interventions by the European Agricultural Guidance and Guarantee Fund, Guarantee Section [1], the amount to be financed by an intervention measure is to be determined on the basis of the annual accounts drawn up by the paying agencies. That Regulation also lays down the rules and conditions governing these accounts. Following the abolition of the European Agricultural Guidance and Guarantee Fund (EAGGF) by Regulation (EC) No 1290/2005, and its replacement by the EAGF as regards the financing of these measures, the terms under which the financing of such measures by the EAGF fits into the system of declarations of expenditure and monthly payments should be made clear.

(9) Under Article 15(4) of Regulation (EC) No 1290/2005, expenditure in October counts as being made in the month of October if effected between 1 and 15 October and in the month of November if effected from 16 to 31 October. However, as regards expenditure relating to public storage, all expenditure entered in the accounts in the month of October is taken into account in respect of financial year N + 1. Expenditure financed by the EAGF and resulting from public storage operations carried

[1] OJ L 216, 5.8.1978, p. 1. Regulation as last amended by Regulation (EC) No 695/2005 (OJ L 114, 4.5.2005, p. 1).

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out in September should therefore be entered in the accounts not later than 15 October.

(10) The exchange rates applicable must be laid down according to whether or not an operative event has been defined in the agricultural legislation. To avoid the application, by the Member States which do not form part of the euro zone, of different exchange rates in accounts of revenue received or aid paid to beneficiaries in a currency other than the euro, on the one hand, and in the declaration of expenditure drawn up by the paying agency, on the other, the Member States concerned should apply the same exchange rate in their declarations of expenditure under the EAGF as that used when collecting that revenue or making those payments to beneficiaries. Moreover, to simplify the administrative formalities as regards recoveries for more than one operation, a single exchange rate should apply when entering these recoveries into the accounts. This measure should, however, be limited to operations which took place before the date of application of this Regulation.

(11) The Commission is to make payments at monthly or other regular intervals to the Member States on the basis of declarations of expenditure sent by the latter. It must, however, take into account the revenue received by the paying agencies on behalf of the Community budget. The conditions under which certain types of expenditure and revenue effected under the EAGF and the EAFRD are to be offset should therefore be laid down.

(12) After approving the monthly payments, the Commission is to place at the disposal of the Member States the funds needed to cover expenditure to be financed by the EAGF and the EAFRD, in accordance with practical arrangements and conditions to be laid down on the basis of information communicated to the Commission by the Member States and the computer systems set up by the Commission.

(13) If the Community budget has not been adopted by the beginning of the financial year, under the second subparagraph of Article 13 (2) of Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities [1], payments may be made monthly per chapter to a maximum of one twelfth of the allotted appropriations in the chapter in question of the preceding financial year. To allocate the available appropriations fairly among the Member States, provision should be made for the monthly payments under the EAGF and the regular payments under the EAFRD to be made in this case as a percentage, laid down for each chapter, of the declarations of expenditure submitted by each Member State and for the balance not used in a given month to be reallocated in Commission decisions on subsequent monthly or regular payments.

(14) Where, on the basis of the declarations of expenditure received from the Member States under the EAGF, the total amount of advance commitments which could be authorised under Article 150(3) of Regulation (EC, Euratom) No 1605/2002 is more than half of all corresponding appropriations for the current financial year, the Commission is required to reduce those amounts. For the sake of sound management, that reduction must be shared among all the Member States proportionally, on the basis of the declarations of expenditure received from them. To allocate the available appropriations fairly among the Member States, provision should be made for monthly payments under the EAGF to be made in this case as a percentage, laid down for each chapter, of the declarations of expenditure submitted by each Member State and for the

[1] OJ L 248, 16.9.2002, p. 1.

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balance not used in a given month to be reallocated in Commission decisions on subsequent monthly payments.

(15) Community agricultural legislation includes, for the EAGF, deadlines for payment of aids to beneficiaries which must be complied with by Member States. All payments effected after those deadlines, and for which the delay in payment is unjustified, must be regarded as irregular expenditure, and therefore cannot be the subject of reimbursement by the Commission. However, in order to modulate the financial impact in proportion to the delay incurred in payment, provision should be made for the Commission to graduate the reduction in the payments according to the length of delay recorded. A fixed margin must be laid down, moreover, so that reductions are not applied where the delays in payment result from legal disputes.

(16) As part of the reform of the common agricultural policy and the introduction of the single payment scheme, Member State compliance with the payment deadlines is vital to the proper application of the rules on financial discipline. Specific rules should therefore be laid down to help avoid, wherever possible, any risk of the annual appropriations available in the Community budget being exceeded.

(17) Under Articles 17 and 27 of Regulation (EC) No 1290/2005 the Commission may reduce or temporarily suspend payments to the Member States if they do not meet the deadlines laid down for the payments or do not notify data relating to expenditure or information provided for in that Regulation to verify the consistency of such data. The same applies, as regards the EAFRD, if the Member States do not notify the information required under Council Regulation (EC) No 1698/2005 of 20 September 2005 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD) ([1]) and its implementing rules, including the mid-term evaluation report for the programmes. In this context, the implementing rules for these reductions and suspensions should be laid down for EAGF and EAFRD expenditure respectively.

(18) Article 180 of Regulation (EC, Euratom) No 1605/2002 provides that negative agricultural expenditure is to be replaced from 1 January 2007 by revenue assigned, according to origin, to either appropriations for the EAGF or the EAFRD. Under Article 32(1) of Regulation (EC) No 1290/2005 the sums recovered by the paying agencies following the occurrence of irregularity or negligence are to be booked by them as assigned revenue. Some sums established following irregularities or reductions applied in the case of failure to comply with the environmental rules are comparable to the revenue relating to irregularities or negligence referred to in Article 32 of Regulation (EC) No 1290/2005 and should therefore be treated in a similar way to such revenue. Provision should therefore be made for the corresponding amounts to be entered in the accounts under the same terms as the assigned revenue coming directly from the irregularities or negligence referred to in that Article 32.

(19) The expenditure co-financed by the Community budget and the national budgets as support for rural development under the EAFRD is based on programmes broken down by measure. It must therefore be monitored and entered into the accounts on this basis so that all operations can be identified by programme and by measure and so that it can be verified that there is an adequate match between the expenditure effected and the financial resources provided. In this context the elements to be taken into account by the paying agencies should be specified and it should be laid down, in particular, that the origin of public

([1]) OJ L 277, 21.10.2005, p. 1.

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and Community funds must be clearly shown in the accounts in relation to the financing effected, and that the amounts to be recovered from beneficiaries and the amounts which have been recovered are identified and shown in relation to the original operations.

(20) Where a payment or recovery operation is carried out in a national currency other than the euro, under rural development programmes financed by the EAFRD, the corresponding amounts must be converted into euro. Provision should therefore be made for a single exchange rate to be applied to all operations entered into the accounts in the course of a given month, to be used for the declarations of expenditure.

(21) Forecasts of the amounts still to be funded by the EAFRD for a calendar year and estimates of funding requests for the following calendar year are required by the Commission for the purposes of its budgetary and financial management. The information in question must be sent to the Commission in sufficient time to enable it to meet its obligations, and in any event twice a year, not later than 31 January and 31 July each year.

(22) To allow the Commission to validate the financing plan for each rural development programme, to provide for any changes to it and to carry out the necessary checks, certain information should be brought to its attention. To this end, each managing authority for the programmes must enter the required information into the EAFRD common computer system, to allow the Commission to determine, in particular, the maximum amount of the EAFRD contribution, its annual breakdown, a breakdown by priority and measure and the co-financing rates applicable for each priority. The terms on which the total amounts are to be registered in the common computer system should also be laid down.

(23) The deadlines for drawing up the declarations of expenditure on operations under the EAFRD must be set by the Commission in accordance with Article 26(6) of Regulation (EC) No 1290/2005. In view of the specific characteristics of the accounting rules which apply to the EAFRD, the use of prefinancing and the financing of the measures by calendar year, provision should be made for this expenditure to be declared at intervals adapted to these specific conditions.

(24) Exchanges of information and documents between the Commission and the Member States, and the provision and notification of information from the Member States to the Commission are generally carried out electronically or in digital form. In order to improve the way such exchanges of information under the EAGF and the EAFRD are dealt with and to extend their use, it is necessary to adapt the existing computer systems or set up new ones. Provision should be made for this to be done by the Commission and implemented after informing the Member States via the Committee on the Agricultural Funds.

(25) The conditions under which information is processed by these computer systems and the form and content of documents which have to be communicated under Regulation (EC) No 1290/2005 have to be adjusted frequently in line with changes to the applicable rules or management requirements. Uniform presentation of the documents to be sent in by the Member States is also necessary. To achieve these objectives and to simplify procedures and ensure that the computer systems concerned can be made operational immediately, the form and content of the documents should be laid down on the basis of models, which should be adapted and updated by the Commission after informing the Committee on the Agricultural Funds.

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(26) The paying agencies are responsible for the management and control of the legality of EAGF and EAFRD expenditure. The data on financial transactions must therefore be communicated or entered in the computer systems and updated under the responsibility of the paying agency, by the paying agency itself or the body to which that function has been delegated, where applicable via the accredited coordinating body.

(27) Certain documents or procedures provided for in Regulation (EC) No 1290/2005 and its implementing rules require the signature of an authorised person or the approval of a person at one or more of the stages of the procedure in question. In such cases, the computer systems set up for the communication of these documents must make it possible to identify each person unambiguously and provide reasonable assurance that the contents of the documents, including as regards the stages of the procedure, cannot be altered. This must apply, in particular, as regards the declarations of expenditure and the statement of assurance attached to the annual accounts referred to in Article 8(1)(c)(i) and (iii) of Regulation (EC) No 1290/2005 and the documents communicated by electronic means under these procedures.

(28) The rules applicable to the communication of electronic and digitised documents have been laid down at Community level, as regards the means of their transmission, the conditions under which they are valid for the Commission's purposes and the conditions for keeping such documents and for their integrity and legibility. Insofar as the shared management of the Community budget under the EAGF and the EAFRD concerns documents drawn up or received by the Commission or the paying agencies and the procedures put in place for the financing of the common agricultural policy, provision should be made for the application of Community legislation to the communication of electronic and digitised documents carried out under this Regulation and the periods for which electronic and digitised documents are to be kept should be laid down.

(29) The communication of information by electronic means may prove impossible in certain situations. To resolve possible malfunctions in a computer system or deal with the absence of a stable connection, the Member State must be able to send the documents in another form, under conditions which should be laid down.

(30) Under Article 39(1)(d) and (e) of Regulation (EC) No 1290/2005, the financial resources available in a Member State on 1 January 2007 following reductions in or cancellations of the amounts of payments which that Member State has made voluntarily, in accordance with Article 1 of Commission Regulation (EC) No 1655/2004 of 22 September 2004 laying down rules for the transition from the optional modulation system established by Article 4 of Council Regulation (EC) No 1259/1999 to the mandatory modulation system established by Council Regulation (EC) No 1782/2003 ([1]) or by way of a penalty, under Articles 3, 4 and 5 of Council Regulation (EC) No 1259/1999 establishing common rules for direct support schemes under the common agricultural policy ([2]), must be used by that Member State to finance rural development measures. If Member States do not use the financial resources within a certain period, the corresponding amounts are to be repaid to the EAGF budget. In order to lay down the terms of application of these measures, rules must be laid down for the accounting and management of the amounts concerned by the paying agencies, and for taking them into account in Commission payment decisions.

([1]) OJ L 298, 23.9.2004, p. 3.
([2]) OJ L 160, 26.6.1999, p. 113. Regulation repealed by Regulation (EC) No 1782/2003 (OJ L 270, 21.10.2003, p. 1).

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(31) Under Article 39(1)(a) of Regulation (EC) No 1290/2005, the Member States belonging to the European Union before 1 May 2004 may, in justified cases and under certain conditions laid down in that point, be authorised by the Commission to continue payments for rural development programmes for the period 2000 to 2006 until 31 December 2006. To allow the application of this derogation, the procedure to be followed, the deadlines to be met by the Member States and the terms for implementing it should be laid down.

(32) Commission Regulation (EC) No 296/96 of 16 February 1996 on data to be forwarded by the Member States and the monthly booking of expenditure financed under the Guarantee Section of the Agricultural Guidance and Guarantee Fund (EAGGF) and repealing Regulation (EEC) No 2776/88 [1] and Commission Decision C/2004/1723 of 26 April 2004 on the form of documents to be transmitted by the Member States for entry in the accounts of expenditure financed by the EAGGF Guarantee Section [2] should therefore be repealed.

(33) The measures provided for in this Regulation are in accordance with the opinion of the Committee on the Agricultural Funds,

HAS ADOPTED THIS REGULATION:

CHAPTER 1

COMMON INTRODUCTORY PROVISIONS FOR THE EAGF AND EAFRD

Article 1

Subject matter

This Regulation lays down certain specific requirements and rules on the shared management of expenditure and revenue under the European Agricultural Guarantee Fund (EAGF) and the European Agricultural Fund for Rural Development (EAFRD), the keeping of accounts and declarations of expenditure and revenue by the paying agencies, and the reimbursement of expenditure by the Commission under Regulation (EC) No 1290/2005.

Article 2

Paying agencies' accounts

1. Each paying agency shall keep a set of accounts covering only the expenditure and revenue referred to in Article 3(1), Article 4 and Article 34 of Regulation (EC) No 1290/2005 and the use of the funds made available to it to defray the corresponding expenditure. These accounts shall enable the financial data for the EAGF and the EAFRD to be distinguished and provided separately.

2. The paying agencies of the Member States which do not form part of the euro zone shall keep accounts covering the amounts expressed in the currency in which the expenditure was incurred and the revenue received. However, to enable all their expenditure and revenue to be consolidated, they must be able to provide the corresponding data in national currency and in euro.

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[1] OJ L 39, 17.2.1996, p. 5. Regulation as last amended by Regulation (EC) No 1607/2005 (OJ L 256, 1.10.2005, p. 12).

[2] Notified on 26 April 2004, as last amended by Decision C/2005/3741, notified on 30 September 2005.

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However, for EAGF expenditure and revenue other than that referred to in Article 45(2) of Regulation (EC) No 1290/2005, Member States unable to introduce an accounting system meeting these requirements by 16 October 2006 may, after having informed the Commission thereof by 15 September 2006 at the latest, postpone that deadline to 16 October 2007.

CHAPTER 2

EAGF ACCOUNTS

Article 3

Provision of information by Member States

Member States shall collect and keep available for the Commission information on total expenditure effected and assigned revenue received each week as follows:

(a) by the third working day of each week at the latest, information on total expenditure effected and assigned revenue received from the beginning of the month until the end of the preceding week;

(b) by the third working day of the month at the latest, where the week runs over two months, information on total expenditure effected and assigned revenue received during the preceding month.

Article 4

Communication of information by Member States

1. In accordance with Article 8(1)(c)(i) and (ii) of Regulation (EC) No 1290/2005, Member States shall send the Commission, electronically, the following information and documents, under the terms laid down in Articles 5 and 6 of this Regulation:

(a) by the third working day of each month at the latest, information on total expenditure effected and assigned revenue received during the preceding month, on the basis of the model in Annex I, and any information explaining any substantial difference between the estimates drawn up in accordance with paragraph 2(a)(iii) of this Article and expenditure effected and assigned revenue received;

(b) by the tenth day of each month at the latest, the declaration of expenditure referred to in Article 15(2) of Regulation (EC) No 1290/2005 covering the total amount of expenditure effected and assigned revenue received during the preceding month, and the total amount of expenditure effected and assigned revenue received relating to public storage, on the basis of the model in Annex II to this Regulation. However, the communication on expenditure effected and assigned revenue received between 1 and 15 October shall be sent by the 25th day of the same month.

The declaration of expenditure shall include a breakdown of expenditure effected and assigned revenue by article of the nomenclature of the budget of the European Communities and, for the chapters relating to the audit of agricultural expenditure and to the assigned revenue, a further breakdown by item. However, where budgetary monitoring is subject to exceptional conditions, the Commission may request a more detailed breakdown;

(c) by the 20th day of each month at the latest, a set of documents permitting the booking to the Community budget of expenditure effected and assigned revenue received by the paying agency during the preceding month, with the exception of the set of documents permitting the booking of expenditure effected and

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assigned revenue received between 1 and 15 October, which shall be submitted by 10 November;

(d) by 20 May and 10 November of each year at the latest, in addition to the set of documents referred to in point (c), the amounts withheld and used in accordance with Article 5(2) of Regulation (EC) No 1259/1999 and Article 3(1) of Regulation (EC) No 1655/2004.

2. The set of documents referred to in paragraph 1(c) shall consist of:

(a) a statement (T104, in Annex V), drawn up by each paying agency, broken down according to the nomenclature of the budget of the European Communities and by type of expenditure and revenue, on the basis of a detailed nomenclature made available to the Member States covering:

(i) the expenditure effected and assigned revenue received during the preceding month,

(ii) total expenditure effected and assigned revenue received from the beginning of the financial year until the end of the preceding month,

(iii) estimates of expenditure and assigned revenue, covering, as appropriate:

— the current month and the following two months

only,

— the current month, the following two months and to the end of the financial year;

(b) a summary (T103, in Annex IV) of the data referred to in point (a), by Member State, for all that Member State's paying agencies;

(c) a statement of any difference (T101, in Annex III) between the expenditure declared in accordance with paragraph 1 (b) and expenditure declared in accordance with point (a) of this paragraph together, where appropriate, with the reasons for such difference;

(d) the accounts evidencing expenditure and revenue relating to public storage, as referred to in Article 10(2) of Commission Regulation (EC) No 884/2006 ([1]), presented in the form of tables (e. FAUDIT tables) in accordance with Annex III to that Regulation;

(e) tables (T106 to T109, in Annexes VI, VII, VIII and IX) supplementing those referred to in points (a) and (b) for the communications of 20 May and 10 November, as referred to in paragraph 1 (d), showing the state of the accounts at the end of April and the end of the financial year, comprising:

— a communication of the amounts withheld by each paying agency under Articles 3 and 4 of Regulation (EC) No 1259/1999 or Article 1 of Regulation (EC) No 1655/2004, including any interest (T106 and T107),

— details of the use made by each paying agency of the corresponding amounts in accordance with Article 5(2) of Regulation (EC) No 1259/1999 or Article 3(1) of Regulation (EC) No 1655/2004 (T108),

— an overall summary for each Member State of the data referred to in the first and second indents of this point and the interest generated by unused funds (T109).

3. The summary of data (T103) provided for in paragraph 2(b) shall also be sent to the Commission on paper.

([1]) See page 35 of this Official Journal.

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4. All the financial information required under this Article shall be communicated in euro.

However:

— for the tables referred to in paragraph 2(e), Member States shall use the same currency as that used in the financial year in which the amounts were withheld,

— for the declarations of expenditure and of deductions referred to in Article 39(1)(a) and (b) of Regulation (EC) No 1290/2005, Member States shall use their national currency.

Moreover, for the financial information on the 2007 financial year, other than that referred to in Article 45(2) of Regulation (EC) No 1290/2005, the Member States referred to in the second subparagraph of Article 2 (2) of this Regulation shall make their communications in national currency.

Article 5

General rules on the declaration of expenditure and on assigned revenue

1. Without prejudice to the special provisions on declarations of expenditure and revenue relating to public storage referred to in Article 6, expenditure and assigned revenue declared by the paying agencies in respect of a given month shall correspond to payments and receipts actually effected during that month.

That expenditure and revenue shall be entered in the accounts of the EAGF budget in respect of financial year 'N' beginning on 16 October of year 'N-1' and ending on 15 October of year 'N'.

However:

(a) expenditure which may be paid prior to the implementation of the provision permitting it to be wholly or partially borne by the EAGF may be declared only:

— in respect of the month during which the provision in question was implemented;

or

— in respect of the month following implementation of that provision;

(b) assigned revenue which the Member State owes the Commission shall be declared in respect of the month during which the time limit for payment of the corresponding amounts, laid down in Community legislation, expires;

(c) corrections decided by the Commission under the clearance of accounts and the conformity clearance shall be deducted from or added to the monthly payments referred to, as appropriate, in Article 10(2) or Article 11(4) of Commission Regulation (EC) No 885/2006 [1] directly by the Commission. However, the Member States shall include the amounts corresponding to these corrections in the declaration drawn up for the month for which the corrections are made.

2. Expenditure and assigned revenue shall be taken into consideration on the date on which the account of the paying agency was debited or credited. However, for payments, the date to be taken into consideration may be the date on which the agency concerned issued the payment document and sent it to a financial institution or to the bene-

[1] See page 90 of this Official Journal.

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ficiary. Each paying agency shall use the same method throughout the financial year.

3. The expenditure to be declared shall not take into account the reductions applied under Article 1 of Regulation (EC) No 1655/2004.

4. Expenditure and assigned revenue declared in accordance with paragraph 1 may incorporate corrections to the amounts declared for previous months in the same financial year.

Where corrections to assigned revenue lead, at paying agency level, to the declaration of negative revenue assigned for a budget line, surplus corrections shall be carried over to the following month. They shall, where appropriate, be settled when the accounts for the year concerned are cleared.

5. Payment orders which are not executed and payments debited to the account, then re-credited, shall be shown in the accounts as deductions from expenditure in respect of the month during which the failure to execute or the cancellation is reported to the paying agency.

6. Where payments due under the EAGF are encumbered by claims, they shall be deemed to have been effected in their entirety for the purpose of applying paragraph 1:

(a) on the date of the payment of the sum due to the beneficiary, if the claim is less than the expenditure settled;

(b) on the date of set-off, if the expenditure is less than or equal to the claim.

7. Cumulative data relating to expenditure and assigned revenue that can be charged to a specific financial year, to be submitted to the Commission by 10 November at the latest, may be corrected only in the annual accounts to be sent to the Commission in accordance with Article 8(1)(c)(iii) of Regulation (EC) No 1290/2005.

Article 6

Special rules on declarations of expenditure relating to public storage

The operations to be taken into consideration for drawing up declarations of expenditure relating to public storage shall be those entered at the end of a given month in the accounts of the paying agency which have taken place from the beginning of the accounting year within the meaning of Article 2(3)(a) of Regulation (EC) No 884/2006 up to the end of that month.

Such declarations of expenditure shall comprise the values and amounts determined in accordance with Articles 6, 7 and 9 of Regulation (EC) No 884/2006 entered in the accounts by the paying agencies during the month following that to which the operations relate.

However:

(a) in the case of operations carried out in the course of September, the values and amounts shall be entered in the accounts by the paying agencies by 15 October at the latest,

(b) in the case of the overall depreciation amounts referred to in Article 4(1)(d) of Regulation (EC) No 884/2006, the amounts shall be entered in the accounts on the date laid down in the decision providing for them.

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Article 7

Applicable exchange rate for drawing up declarations of expenditure

1. For drawing up their declarations of expenditure, Member States which do not form part of the euro zone shall apply the same exchange rate as that which they used to make payments to beneficiaries or receive revenue, in accordance with Commission Regulation (EC) No 2808/98 ([1]) and the sectoral agricultural legislation.

2. In cases other than those referred to in paragraph 1, in particular for operations for which an operative event has not been laid down by the sectoral agricultural legislation, the applicable exchange rate shall be the last-but-one exchange rate established by the European Central Bank before the month in respect of which the expenditure or assigned revenue is declared.

3. The exchange rate referred to in paragraph 2 shall also apply to recoveries made collectively for a number of operations carried out before 16 October 2006, or 16 October 2007 where the second subparagraph of Article 2(2) applies.

Article 8

Payment decision by the Commission

1. On the basis of the data sent in accordance with Article 4(1)(b), the Commission shall adopt decisions and make the monthly payments, without prejudice to corrections to be taken into account in subsequent decisions and application of Article 17 of Regulation (EC) No 1290/2005.

2. If the Community budget has not been adopted by the beginning of the financial year, the monthly payments shall be granted as a percentage of the declarations of expenditure received from each Member State, laid down for each chapter of expenditure and within the limits laid down in Article 13 of Regulation (EC, Euratom) No 1605/2002. The Commission shall take the balance of amounts not reimbursed to the Member States into account in decisions on subsequent reimbursements.

3. If the advance commitments referred to in Article 150(3) of Regulation (EC, Euratom) No 1605/2002 exceed one half of the total corresponding appropriations for the current financial year, the monthly payments shall be granted as a percentage of the declarations of expenditure received from each Member State. The Commission shall take the balance of amounts not reimbursed to the Member States into account in decisions on subsequent reimbursements.

Article 9

Reduction in payments by the Commission

1. Monthly payments shall be reduced for any expenditure effected after the deadlines laid down, as follows:

(a) where expenditure effected after the deadlines is equal to 4 % or less of the expenditure effected before the deadlines, no reduction shall be made;

(b) above the threshold of 4 %, all further expenditure effected late shall be reduced in accordance with the following rules:

— for a delay of up to one month, expenditure shall be reduced by 10 %,

([1]) OJ L 349, 24.12.1998, p. 36.

▼B

— for a delay of up to two months, expenditure shall be reduced by 25 %,

— for a delay of up to three months, expenditure shall be reduced by 45 %,

— for a delay of up to four months, expenditure shall be reduced by 70 %,

— for a delay of more than four months, expenditure shall be reduced by 100 %.

2. By way of derogation from paragraph 1, in the case of the direct payments referred to in Article 12 and Title III or, where applicable, in Title IVa of Council Regulation (EC) No 1782/2003 ([1]) made in respect of year N, paid out after the deadlines laid down and after 15 October of year N+1, the following conditions shall apply:

(a) where the 4 % threshold referred to in paragraph 1(a) has not been used in full for payments made no later than 15 October of year N +1 and the remainder of the threshold exceeds 2 %, that remainder shall be reduced to 2 %;

(b) in any case, payments made in the course of financial year N+2 and subsequent years shall be eligible for the Member State concerned only up to the level of its national ceiling as provided for in Annexes VIII or VIIIa to Regulation (EC) No 1782/2003 or its annual financial envelope established in accordance with Article 143b(3) of that Regulation for the year preceding that of the financial year during which the payment is made, where applicable plus the amounts relating to the dairy premium and additional payments provided for in Articles 95 and 96 of that Regulation and the additional amount of aid provided for in Article 12 of that Regulation, less the percentage provided for in Article 10 of that Regulation and corrected by the adjustment provided for in Article 11 thereof, taking account of Article 12a of that Regulation and the amounts set in Article 4 of Commission Regulation (EC) No 188/2005 ([2]);

(c) above the thresholds referred to in point (a), the expenditure concerned by this paragraph shall be reduced by 100 %.

3. The Commission shall apply a different time scale from those laid down in paragraphs 1 and 2, and/or lower reductions or none at all, if exceptional management conditions are encountered for certain measures or if justified reasons are advanced by the Member States.

However, in the case of the payments referred to in paragraph 2, the first subparagraph of this paragraph shall apply within the ceilings referred to in point (b) of paragraph 2.

4. Checks on compliance with the deadlines, for the purposes of the monthly payments against booking of expenditure, shall be made twice each financial year:

— on expenditure effected by 31 March,

— on expenditure effected by 31 July.

Any overrun of deadlines in August, September and October shall be taken into account in the accounts clearance decision referred to in Article 30 of Regulation (EC) No 1290/2005.

5. The Commission, having informed the Member States concerned, may defer the monthly payments to the Member States as provided for in Article 15(2) and (3) of Regulation (EC) No 1290/2005 where the communications referred to in Article 4 of this Regulation arrive late or contain discrepancies which necessitate further checks.

([1]) OJ L 270, 21.10.2003, p. 1.
([2]) OJ L 31, 4.2.2005, p. 6.

▼B

6. The reductions referred to in this Article and any other reductions applied under Article 17 of Regulation (EC) No 1290/2005 shall be applied without prejudice to the subsequent decision on conformity clearance, as referred to in Article 31 of that Regulation.

Article 10

Keeping of accounts on and collecting assigned revenue

1. Articles 150 and 151 of Regulation (EC, Euratom) No 1605/2002 shall apply *mutatis mutandis* to the keeping of accounts of assigned revenue referred to in this Regulation.

2. In its decision on the monthly payments taken under Article 15(2) of Regulation (EC) No 1290/2005, the Commission shall pay the balance of the expenditure declared by each Member State, less the assigned revenue which that Member State has included in the same declaration of expenditure. This set-off shall be regarded as equivalent to collection of the corresponding revenue.

3. Commitment appropriations and payment appropriations generated by assigned revenue shall be open once this revenue has been assigned to budget lines. Assignment shall take place when the assigned revenue is entered into the accounts, within two months after receipt of the statements sent by the Member States, in accordance with the rules referred to in paragraph 1.

Article 11

Making funds available to the Member States

1. After approval of the monthly payments, the Commission shall place at the disposal of the Member States, within the framework of the budget appropriations, the funds needed to cover expenditure to be financed by the EAGF, less the corresponding amount of assigned revenue, in the account opened by each Member State.

When the payments to be made by the Commission, minus the assigned revenue, lead to a negative amount for a Member State, the surplus deductions shall be carried over to the following months.

2. Each Member State shall notify to the Commission the name and number of the account referred to in paragraph 1 in accordance with the format made available to it by the Commission.

3. Where a Member State as referred to in the second subparagraph of Article 2(2) continues to make its declarations in national currency for the 2007 financial year, the exchange rate to be applied by the Commission for the corresponding payments shall be that applicable on the 10th of the month following the month for which the declaration is drawn up or, if no rate is quoted for that date, that of the first day preceding that date for which a rate is quoted.

Article 12

Amounts deemed to be assigned revenue

1. The following sums shall be deemed to be assigned revenue in the same way as sums recovered following the occurrence of an irregularity or negligence as referred to in Article 32(1) of Regulation (EC) No 1290/2005:

(a) sums payable to the Community budget, which have been collected as a consequence of penalties or sanctions in accordance with specific rules laid down in sectoral agricultural legislation;

▼B

(b) amounts corresponding to reductions or exclusions of payments applied in accordance with the rules on cross-compliance laid down in Chapter 1 of Title II of Regulation (EC) No 1782/2003.

2. The rules laid down for assigned revenue other than that referred to in paragraph 1 shall apply *mutatis mutandis*. However, if the sums referred to in paragraph 1(a) have been withheld before the payment of the aid concerned by the irregularity or negligence, they shall be deducted from the corresponding expenditure.

CHAPTER 3

EAFRD ACCOUNTS

Article 13

Rural development programme accounts

1. Each paying agency designated for a rural development programme shall keep accounts enabling all the operations for each programme and each measure to be identified. Such accounts shall include in particular:

(a) the amount of public expenditure and the amount of the Community contribution paid for each operation;

(b) the amounts to be recovered from beneficiaries for irregularities or negligence found,

(c) the amounts recovered, with an indication of the original operation.

2. To draw up their declarations of expenditure in euro, the paying agencies of the Member States which do not form part of the euro zone shall apply, for each payment or recovery operation, the last-but-one exchange rate established by the European Central Bank prior to the month in which the operations are registered in the accounts of the paying agency.

Article 14

Forecast of funding requirements

For each rural development programme, the Member States shall send the Commission, in accordance with Article 8(1)(c)(ii) of Regulation (EC) No 1290/2005, using the model in Annex X to this Regulation, twice per year, together with the declarations of expenditure to be sent by 31 January and 31 July at the latest, their forecasts of the amounts to be funded by the EAFRD for the current year, and an updated estimate of their funding requests for the following year.

Article 15

Financing plan for rural development programmes

The financing plan for each rural development programme shall lay down, in particular, the maximum amount of the EAFRD contribution, its annual breakdown, a breakdown by priority and measure and the co-financing rates applicable for each priority.

The financing plan shall enter into force after the rural development programme has been adopted by the Commission. Subsequent adjustments to the financing plan which do not require the adoption of a new decision by the Commission shall enter into force after validation of those adjustments, by means of the secure system for the exchange of information and documents between the Commission and the Member States introduced for the purposes of applying Regulation

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(EC) No 1698/2005. Adjustments to the financing plan which require the adoption of a new decision by the Commission shall enter into force after adoption of the new decision.

The financing plan for each rural development programme and any adjustments thereof shall be entered by the managing authority for that programme in the secure system for the exchange of information referred to in the second subparagraph.

Article 16

Declarations of expenditure

1. The paying agencies shall make declarations of expenditure for each rural development programme. These declarations shall cover, for each rural development measure, the amount of eligible public expenditure for which the paying agency has actually paid the corresponding EAFRD contribution during the reference period.

2. Once the programme has been approved, Member States shall send the Commission, in accordance with Article 8(1)(c)(i) of Regulation (EC) No 1290/2005, their declarations of expenditure electronically in accordance with Article 18 of this Regulation by the following deadlines:

(a) by 30 April at the latest in the case of expenditure in the period 1 January to 31 March;

(b) by 31 July at the latest in the case of expenditure in the period 1 April to 30 June;

(c) by 10 November at the latest in the case of expenditure in the period 1 July to 15 October;

(d) by 31 January at the latest in the case of expenditure in the period 16 October to 31 December.

Expenditure declared in respect of a period may contain corrections to data declared in respect of the preceding declaration periods of the same financial year.

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However, if a rural development programme has not been approved by the Commission by 31 March 2007, all the expenditure carried out in anticipation by the paying agency under its own responsibility, during the periods preceding the adoption of this programme, shall be declared to the Commission in the first declaration of expenditure following the adoption of the programme. Notwithstanding the first subparagraph, in the case of rural development programmes approved by the Commission between 15 October and 12 December 2007, expenditure incurred in anticipation by the paying agencies up to and including 15 October 2007 shall be the subject of a special declaration of expenditure to be made by 12 December 2007 and, in the case of rural development programmes approved by the Commission between the date of the Commission decision on the carry-over of appropriations not used in 2007, taken in accordance with the second subparagraph of Article 9(1) of Regulation (EC, Euratom) No 1605/2002, and 29 February 2008, expenditure incurred in anticipation by the paying agencies up to and including 31 December 2007 shall be the subject of a special declaration of expenditure to be made by 29 February 2008.

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3. Declarations of expenditure shall be drawn up in accordance with the model in Annex XI. In the case of rural development programmes covering regions benefiting from different rates of co-financing in accordance with Article 70(3) and (4) of Regulation (EC) No 1698/2005, the application shall include a separate table of expenditure for each type of region.

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4. Where there are disagreements, differences of interpretation or inconsistencies relating to declarations of expenditure for a reference period, resulting in particular from the failure to communicate the information required under Regulation (EC) No 1698/2005 and its implementing rules, and these require further checks, the Member State concerned shall be required to provide additional information. Such information shall be provided by means of the secure system for the exchange of information referred to in the second subparagraph of Article 15 of this Regulation.

The time limit for payment laid down in Article 26(5) of Regulation (EC) No 1290/2005 may in such cases be interrupted for all or part of the amount for which payment is claimed, from the date on which the request for information is sent until receipt of the information requested but no later than the date on which the declaration of expenditure for the following period is submitted.

Where no solution is found within that time limit, the Commission may suspend or reduce payments in accordance with Article 27(3) of Regulation (EC) No 1290/2005.

5. Cumulative data relating to expenditure and assigned revenue that can be charged to a financial year, to be submitted to the Commission by 10 November at the latest, may be corrected only in the annual accounts to be sent to the Commission in accordance with Article 8 (1)(c)(iii) of Regulation (EC) No 1290/2005.

Article 17

Calculation of the amount to be paid

1. The Community contribution to be paid in respect of the eligible public expenditure declared for each priority for each reference period shall be calculated on the basis of the financing plan in force on the first day of that period.

2. The amounts of the EAFRD contributions recovered from beneficiaries under the rural development programme concerned during each reference period shall be deducted from the amount to be paid by the EAFRD in the declaration of expenditure for that period.

3. The greater or lesser amounts resulting, where applicable, from the clearance of accounts carried out in accordance with the third subparagraph of Article 10(1) of Regulation (EC) No 885/2006 that may be reused for the rural development programme shall be added to or deducted from the amount of the EAFRD contribution when the first declaration after the clearance of accounts decision is drawn up.

4. Without prejudice to the ceiling provided for in Article 24(4) of Regulation (EC) No 1290/2005, where the combined total of declarations of expenditure exceeds the total programmed for a rural development programme priority, the amount to be paid shall be capped at the amount programmed for that priority. Public expenditure excluded as a result may be taken into account in a subsequent declaration of expenditure provided that an adjusted financing plan has been submitted by the Member State and accepted by the Commission.

5. The Community contribution shall be paid by the Commission, subject to budget availabilities, into the account(s) opened by each Member State.

Each Member State shall notify the Commission of the account name or numbers in accordance with the format made available to it by the Commission.

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CHAPTER 4

COMMON PROVISIONS FOR THE EAGF AND EAFRD

Article 18

Electronic exchange of information and documents

1. The Commission shall set up computer systems enabling electronic exchanges of documents and information between it and the Member States for the communications and consultation of information provided for in Regulation (EC) No 1290/2005 and arrangements for their application. It shall inform the Member States of the general conditions for implementing these systems via the Committee on the Agricultural Funds.

2. The computer systems provided for in paragraph 1 shall be able to process in particular:

(a) the data required for financial transactions, in particular those relating to the monthly and annual accounts of the paying agencies, declarations of expenditure and revenue and transmission of the information and documents referred to in Articles 5, 11, 15 and 17 of this Regulation, Article 6 of Regulation (EC) No 885/2006 and Articles 2, 10 and 11 of Regulation (EC) No 884/2006;

(b) documents of common interest enabling the accounts to be monitored and the information and documents which the paying agency must make available to the Commission to be consulted;

(c) the Community texts and Commission guidelines on the financing of the common agricultural policy by authorities accredited and designated under Regulation (EC) No 1290/2005, and the guidelines on the harmonised application of the legislation concerned.

3. The form and content of the documents referred to in Articles 4, 14 and 17 of this Regulation, Article 7(1)(a), (b) and (d) of Regulation (EC) No 885/2006 and Articles 10 and 11 of Regulation (EC) No 884/2006 shall be laid down by the Commission on the basis of the models in Annexes II to XI of this Regulation, in Annexes II and III to Regulation (EC) No 885/2006 and in Annexe III to Regulation (EC) No 884/2006.

These models shall be adapted and updated by the Commission, after having informed the Committee on the Agricultural Funds.

4. The computer systems provided for in paragraph 1 may contain the tools required for storing the data for and managing the accounts of the EAGF and EAFRD by the Commission, and those required for calculating flat-rate expenditure or expenditure requiring the use of uniform methods, in particular as regards financial costs and depreciation.

5. The data on financial transactions shall be communicated, entered and updated in the computer systems referred to in paragraph 1 under the responsibility of the paying agency, by the paying agency itself or by the body to which that function has been delegated, where applicable via the coordinating bodies accredited in accordance with the second subparagraph of Article 6(3) of Regulation (EC) No 1290/2005.

6. Where a document or procedure provided for in Regulation (EC) No 1290/2005 or the detailed rules for its application require the signature of an authorised person or the approval of a person at one or more of the stages of that procedure, the computer systems set up for the communication of these documents must make it possible to identify each person unambiguously and provide reasonable assurance that the contents of the documents, including as regards the stages of the procedure, cannot be altered, in accordance with Community legislation.

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As regards the declarations of expenditure and the statement of assurance annexed to the annual accounts referred to in Article 8(1)(c)(i) and (iii) of Regulation (EC) No 1290/2005, the documents sent electronically shall also be kept in their original form by the paying agencies or, where applicable, by the coordinating bodies accredited in accordance with Article 6(2) and (3) of that Regulation.

7. The electronic and digitised documents shall be kept for the whole of the period required under Article 9 of Regulation (EC) No 885/2006.

8. Where there is a malfunction in a computer system or no stable connection, the Member State may, with the prior approval of the Commission, send the documents in another form, under the conditions laid down by it.

CHAPTER 5

TRANSITIONAL MEASURES AND FINAL PROVISIONS

Article 19

Accounting of funds from modulation or compliance with conditions concerning the environment

1. Amounts withheld in accordance with Articles 3 and 4 of Regulation (EC) No 1259/1999 or Article 1 of Regulation (EC) No 1655/2004 shall be credited by the Member State to a special account opened for each paying agency or to a special single account opened by each Member State. The accounts must allow identification of the origin of the credit in relation to the payment to the beneficiary of the aid in question.

2. Member States may redistribute the amounts collected as referred to in paragraph 1 to paying agencies of their choice with a view to their utilisation. Such amounts shall be credited to the account(s) referred to in paragraph 1, and used exclusively for financing the additional Community support referred to in Article 5(2) of Regulation (EC) No 1259/1999 or for the accompanying measures referred to in Article 1(3) of Regulation (EC) No 1655/2004.

Any interest borne by the unused funds shall be added to the balance available at the end of each financial year and used to finance the same measures.

3. The paying agencies must keep accounts of expenditure on the measures referred to in paragraph 2 that are separate from the accounts of other expenditure on rural development, and the accounts must distinguish in respect of each payment between the national funding and the funding resulting from the application of Articles 3 and 4 of Regulation (EC) No 1259/1999 or Article 1 of Regulation (EC) No 1655/2004.

4. Amounts withheld in accordance with Articles 3 and 4 of Regulation (EC) No 1259/1999 or Article 1 of Regulation (EC) No 1655/2004 and any interest that they generate which have not been paid in accordance with Article 1 of Commission Regulation (EC) No 963/2001 [1] or Article 3(1) of Regulation (EC) No 1655/2004 shall be deducted from the monthly payments when the Commission adopts its decision under Article 15(2) of Regulation (EC) No 1290/2005 on expenditure for October of the financial year concerned. Where applicable, the exchange rate to be used shall be that referred to in Article 7(2) of this Regulation.

[1] OJ L 136, 18.5.2001, p. 4.

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Article 20

Expenditure on rural development under the EAGGF Guarantee Section between 16 October and 31 December 2006

Where a Member State plans payments by the Guarantee Section of the European Agricultural and Guidance Fund (EAGGF) until 31 December 2006 under the second sentence of Article 39(1)(a) of Regulation (EC) No 1290/2005 for rural development programmes in the programming period 2000-2006, that Member State shall submit a request to the Commission by 1 July 2006 at the latest, providing the relevant justification. The request shall set out the programme(s) and measures concerned.

Where the first paragraph is applied, the Member States shall inform the Commission by 31 January 2007 at the latest, for each programme and each measure, of the date on which the payments in respect of the EAGGF Guarantee Section were made.

Article 21

Repeal

Regulation (EC) No 296/96 and Decision C/2004/1723 of 26 April 2004 are repealed from 16 October 2006.

However, Regulation (EC) No 296/96, with the exception of Article 3 (6a)(a) thereof, and Decision C/2004/1723 shall remain applicable as regards all expenditure effected by the Member States under the EAGGF Guarantee Section until 15 October 2006.

References to the repealed Regulation and Decision shall be construed as references to this Regulation and shall be read in accordance with the correlation table in Annex XII.

Article 22

Entry into force

1. This Regulation shall enter into force on the seventh day following that of its publication in the *Official Journal of the European Union*.

2. It shall apply from 16 October 2006 in the case of revenue received and expenditure effected by the Member States under the EAGF and EAFRD in respect of the 2007 and following financial years. However, Article 20 shall apply from the date of entry into force of this Regulation.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

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ANNEX IV	**T 103 - SUMMARY (ARTICLE 4(2)(B))**
ANNEX V	**T 104 - DATA BROKEN DOWN ACCORDING TO THE NOMENCLATURE OF THE BUDGET OF THE EUROPEAN COMMUNITIES AND BY TYPE OF EXPENDITURE (ARTICLE 4(1)(A))**
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▼B

ANNEX I

TOTAL EXPENDITURE EFFECTED AND ASSIGNED REVENUE RECEIVED DURING A MONTH (ARTICLE 4(1)(A))

IDES

Content of declaration

Header of the declaration

The header of the declaration comprises:

— an identifier of the message type and of the Member State transmitting the data. The identifier will be sent to you by the Commission;

— the period covered by the declaration;

— details of expenditure and revenue in the period concerned:

  — overall amount before clearance;

  — forecast before clearance;

  — clearance;

  — information on public storage.

Body of the declaration

The body of the declaration comprises:

— the identifier of the item or article;

— the amounts declared and the forecasts;

— an explanation of the differences between the amounts declared and the forecasts.

End section

The end section of the declaration gives a checksum which is the total of all the amounts declared in the header and in the body of the declaration.

Syntax of the message

<I>[IDENTIFICATION]

<C>010<V>[BEGINDATE]/[ENDDATE] <C>020<V>[EXPENDITURE]

<C>030<V>[FORECAST]

<C>040<V>[CLEARANCE]

<C>050<V>[PUBLIC STORAGE]

<C>060<V>[ITEM]

<C>070<V>[AMOUNT]/[FORECAST]

<C>080<V>[DIFF1]/[DIFF2]/[DIFF3]/[DIFF4]

…

<C>060<V>[ITEM]

<C>070<V>[AMOUNT]/[FORECAST]

<C>080<V>[DIFF1]/[DIFF2]/[DIFF3]/[DIFF4]

<C>090<V>[CHECKSUM]

▼B

Description of the fields

Name	Format	Description
Header of the declaration: occurrence of data = 1		
[IDENTIFICATION] *		Identification code given by the Commission
[BEGINDATE] *	Date (DDMMYYYY)	Date on which declaration begins
[ENDDATE] *	Date (DDMMYYYY)	Date on which declaration ends
[EXPENDITURE]*	Number (30,2)	Overall amount for the month, before clearance
[FORECAST] *	Number (30,2)	Forecasts
[CLEARANCE] *	Number (30,2)	Clearance
[PUBLIC STORAGE]*	Number (30,2)	Public storage expenditure
Body of the declaration: occurrence of data = 1 to n		
[ITEM]	Number (8)	Budget heading (item or article)
[AMOUNT]	Number (30,2)	Amount of expenditure/revenue
[FORECAST]	Number (30,2)	Amount of forecasts
[DIFF1]	Number (30,2)	Difference compared to previous months
[DIFF2]	Number (30,2)	Forecast of difference carried over to following months
[DIFF3]	Number (30,2)	Difference compared to following months
[DIFF4]	Number (30,2)	Forecasting errors
End section: occurrence of data = 1		
[CHECKSUM] *	Number (30,2)	Checksum: sum of all amounts in the message

Fields marked with an asterisk are compulsory.

Example

<I>AGRWDMT1

<C>010<V>16102005

<C>020<V>135454513.93

<C>030<V>163388000

<C>040<V>0

<C>050<V>2801326.91

<C>060<V>050201

<C>070<V>5462115.83/21358000

<C>080<V>0/-15835484.17/0/0

…

…

<C>060<V>050202

<C>070<V>0/0

<C>080<V>0/0/0/0

<C>090<V>157894562

▼B

E-AGREX

Member State: Contact person:	Date sent: Telephone: E-mail address:

.....Expenditure for the period … to …….....	**in euro**
Overall amount for the month, not incl. clearance (1):	… .....
Forecasts, not incl. clearance (2):	… .....
Difference = (1)-(2):	… .....
Clearance:	… .....
Overall amount for the month, incl. clearance:	… .....
Of which expenditure on public storage (category 2)	

Compulsory for the last weekly fax of the month or where specifically requested by the Commission							
Appropriate nomenclature	Expenditure/ revenue (1)	Forecasts (2)	Difference = (1)-(2)	**Explanation of main differences in euro millions**			
				From previous months	Carryover to following months	From following months	Forecast error
TOTAL							

▼B

ANNEX II

MONTHLY DECLARATION OF EAGF EXPENDITURE (ARTICLE 4(1)(B))

Content of a declaration

Header of the declaration

The header of the declaration comprises the following:

— an identifier of the message type and of the Member State transmitting the data. This is a code recognised by the Commission identifying the type of declaration sent and the Member State concerned. (N.B.: this identifier will be used to guarantee that the user forwarding the declaration is actually entitled to do so on behalf the Member State concerned). The identifier will be sent to you by the Commission; the period of expenditure covered by the declaration.

— E.g: 1105 for the expenditure period 11-2005 and the declaration of 10/12/2005;

— the name, telephone number, fax number and e-mail address of the person responsible for the declaration.

Body of the declaration

The body of the declaration comprises the following for each article of the EAGGF nomenclature:

— the identifier of the article (e.g. 050201) or item;

— the amount declared in euro.

End section

A summary section containing the following information:

— the total declared in euro.

Comments section

The message ends with space for comments of a maximum one hundred lines of text. This field is used for additional information specifically requested by the Commission.

Syntax of the message

<I>[IDENTIFICATION]

<C>001<V>[PERIOD]

<C>004<V>[RESPNAME]

<C>005<V>[RESPPHONE]

<C>006<V>[RESPFAX]

<C>007<V>[RESPEMAIL]

<C>010<V>[ITEM]/[AMOUNT]

…

<C>010<V>[ITEM]/[AMOUNT]

<C>010<V>TOTALS/[TOT AMOUNT]

<C>999<V>[COMMENT]

<C>999<V>[COMMENT]

▼B

Description of the fields

Name	Format	Description
Header of the declaration: occurrence of data = 1		
[IDENTIFICATION] *		Identification code given by DG AGRI
[PERIOD] *	Date (MMYY)	Period to which the fax refers
[RESPNAME] *	Free text (250 characters)	Surname and first name of the person responsible for the declaration
[RESPPHONE]	Free text (50 characters)	Telephone number of the person responsible for the declaration
[RESPFAX]	Free text (50 characters)	E-mail address of the person responsible for the declaration
[RESPEMAIL]	Free text (50 characters)	Fax number of the person responsible for the declaration
Body of the declaration: occurrence of data = 1 to n		
[ITEM]	Text (8 characters)	Item or chapter for which the declaration is being made
[AMOUNT]	Number (15,2)	Amount in euro
End section: occurrence of data = 1		
[TOT AMOUNT]	Number (15,2)	Total amount of the declaration in euro
Comments section: occurrence of data = 1 to n		
[COMMENT]	Free text (200 characters)	Space for comments

Fields marked with an asterisk are compulsory.

Example

<I>FAX10IE

<C>001<V>1105

<C>004<V>John Smith

<C>005<V>00 32 2 2994789

<C>006<V>00 32 2 2994789

<C>007<V>John. Smith@gmail.com

<C>010<V>050201/23986.21

<C>010<V>050202/0

<C>010<V>050203/3898153.27

…

<C>010<V>050401/3656976.04

<C>010<V>05070108/0

<C>010<V>05070109/0

<C>010<V>TOTALS/23154379.29

<C>999<V>This is a comment – first line

<C>999<V>This is a comment – second line

▼B

Print format

Print

EAGF

10th of the month declaration:

expenditure and revenue

Member State:
Person responsible:
Telephone number:
Fax number:
E-mail address:
Month:

Page 1: Amounts

	Date	Expenditure and revenue
		EUR
Article or item 1	wording	
Article or item 2	wording	
…	…	
…	…	
…	…	
…	…	
…	…	
Article or item n	wording	
	TOTAL (insert)	
	CONTROL FIELD	
	TOTAL CALCULATED	**0,00**

Page 2: Comments

▼B

ANNEX III

	No access
	To be filled in

MEMBER STATE:

TABLE 101

FINANCIAL YEAR

CONSISTENCY OF THE DATA TRANSMITTED

in EUR

1) Total expenditure and assigned revenue incurred in month of … amounts to	
2) Expenditure and assigned revenue in respect of that month notified on … amounts to	
3) Any difference = (1) - (2)	0,00

JUSTIFICATION FOR DIFFERENCE IN POINT 3)

1) Expenditure budget lines:

2) Assigned revenue budget lines:

Date:

Official responsible:

▼B

ANNEX IV

	No access
	To be filled in

TABLE 103

DETAILS OF EXPENDITURE AND ASSIGNED REVENUE AND FORECASTS

SUMMARY MEMBER STATE:

Financial Year

in EUR

Payingagency	Cumulative expenditure-declared n-1	Expenditurefor the month of …	Expenditurefrom 16/10/2005 to …	Verificationof cumulative	Forecasts of expenditure		
					month n+1	month n+2 & n+3	n+4 until 15 October
TOTAL TO BE FILLED IN							
Verification of total							
TOTAL CALCULATED	**0,00**	**0,00**	**0,00**		**0,00**	**0,00**	**0,00**

Payingagency	Cumulative assigned revenuedeclared n-1	Assigned revenuefor the month of …	Assigned revenuefrom 16/10/2005 to …	Verificationof cumulative	Forecasts of assigned revenue		
					month n+1	month n+2 & n+3	n+4 until 15 October
TOTAL TO BE FILLED IN							
Verification of total							
TOTAL CALCULATED	**0,00**	**0,00**	**0,00**		**0,00**	**0,00**	**0,00**

▼B

Payingagency	Cumulative expenditure and assigned revenuedeclared n-1	Expenditure and assignedrevenue for the month of …	Expenditure and assignedrevenue from 16/10/2005 to …	Verificationof cumulative	Forecasts of expenditure and assigned revenue		
					month n+1	month n+2 & n+3	n+4 until 15 October
TOTAL TO BE FILLED IN							
Verification of total							
TOTAL CALCULATED	**0,00**	**0,00**	**0,00**		**0,00**	**0,00**	**0,00**

Date:

Authorised Signatory:

Stamp (*):

(*) Applicable only when the table is sent on paper

▼B

ANNEX V

T 104 - DATA BROKEN DOWN ACCORDING TO THE NOMENCLATURE OF THE BUDGET OF THE EUROPEAN COMMUNITIES AND BY TYPE OF EXPENDITURE

Content of declaration

Header of the declaration

The header of the declaration comprises:

— an identifier of the message type and of the paying agency transmitting the data. (N.B.: this will be used to verify that the user forwarding the declaration is actually entitled to do so on behalf the Member State concerned). The identifier will be sent to you by the Commission; the period of expenditure covered by the declaration.

— E.g: 200511 for the expenditure period 11-2005 and the T104 of 20 December 2005;

— the language of the declaration.

Body of the declaration

The body of the declaration comprises the following for each sub-item of the EAGGF nomenclature:

— the identifier of the sub-item (e.g. 050201043010001 and 050201049999999 if the sub-item is unknown);

— the wording of the sub-item in the language chosen in the header of the declaration;

— the amount declared for the period concerned (N), the cumulative amount declared since the start of the financial year, forecasts for the periods N+1, N +2… N+3 and N+4… end of the financial year. All amounts must be declared in euro.

End section

The following appears after the list of all the sub-items:

— the total amount declared for the period concerned (N), total cumulative amount declared since the start of the financial year, total forecasts for the periods N+1, N+2… N+3 and N+4… end of the financial year;

— an explanation of the use of sub-items ‘9999999’;

— space for comments.

Syntax of the message

<I>[IDENTIFICATION]
<C>001<V>[PERIOD]
<C>011<V>[LANGUAGE]
<C>002<V>[SUBITEM]
<C>012<V>[DESCRIPTION]
<C>003<V>[AMOUNT]/[AMOUNT CUMUL]/[PRE1]/[PRE2]/[PRE3]
…
<C>002<V>[SUBITEM]
<C>012<V>[DESCRIPTION]
<C>003<V>[AMOUNT]/[AMOUNT CUMUL]/[PRE1]/[PRE2]/[PRE3]
<C>004<V>[AMOUNT TOT]/[AMOUNT CUMUL TOT]/[PRE1 TOT]/[PRE2 TOT]/PRE3 TOT]
<C>005<V>[EXPLANATION]
<C>006<V>[COMMENT]

▼B

Description of the fields

Name	Format	Description
Header of the declaration: occurrence of data = 1		
[IDENTIFICATION] *		Identification code given by DG AGRI
[PERIOD] *	Date (YYYYMM)	Expenditure period
[LANGUAGE] *	(2 characters)	ISO code for the language
Body of the declaration: occurrence of data = 1 to n		
[SUBITEM] *	Number (15)	Sub-item
[DESCRIPTION] *	Free text (600)	Wording of the sub-item
[AMOUNT] *	Number (15,2)	Amount declared
[AMOUNT CUMUL] *	Number (15,2)	Cumulative amount
[PRE1] *	Number (15,2)	Amount of forecasts for the following period
[PRE2] *	Number (15,2)	Amount of forecasts for the period N+2… N+3
[PRE3] *	Number (15,2)	Amount of forecasts for the period N+4… end of the financial year
End section: occurrence of data = 1		
[AMOUNT TOT] *	Number (15,2)	Total amount declared
[AMOUNT CUMUL TOT] *	Number (15,2)	Cumulative total amount
[PRE1 TOT] *	Number (15,2)	Total amount of forecasts for the following period
[PRE2 TOT] *	Number (15,2)	Amount of forecasts for the period N+2… N+3
[PRE3 TOT] *	Number (15,2)	Amount of forecasts for the period N+4… end of the financial year
[EXPLANATION]	Free text (80)	Explanation of sub-items 9999999
[COMMENT]	Free text (80)	Comments

Fields marked with an asterisk are compulsory

Example

<I>AGRCYP1T3
<C>001<V>200510
<C>011<V>EN
<C>002<V>050203003011001
<C>012<V>Sugar and isoglucose
<C>003<V>0,00/0,00/0,00/30000,00/0,00
<C>002<V>050208011500001
<C>012<V>Export refunds — fresh fruits & vegetables
<C>003<V>32417,34/32417,34/2500,00/2500,00/0,00
…
…
<C>002<V>050301020000002
<C>012<V>Single area payment scheme — new Member States — R.1782/03, Art.143b) — year 2005
<C>003<V>0,00/0,00/8357983,69/0,00/0,00
<C>004<V>478378,38/478378,38/9393593,69/330246,00/1400000,00
<C>006<V>No Comment

▼**B**

ANNEX VI

TABLE 106

AMOUNTS WITHHELD PURSUANT TO ARTICLE 3 OF REGULATION (EC) No 1259/99

(from 16/10/N-1 to …………)

MEMBER STATE:
PAYING AGENCY:

FINANCIAL YEAR: N

Monetary Unit:

Budget Sub-item	Amount	Heading
	Corrections for financial year (N-1, -2, …)	

▼B

Budget Sub-item	Amount	Heading
	Total	0,00

Date:

Authorised Signatory:

▼B

ANNEX VII

TABLE 107

AMOUNTS WITHHELD PURSUANT TO ART. 4 OF REGULATION (EC) No 1259/99 OR ART. 1 OF REGULATION (EC) No 1655/2004

(from 16/10/N-1 to …………)

MEMBER STATE:
PAYING AGENCY:

FINANCIAL YEAR: N

Monetary Unit:

Budget Sub-item	Amount	Heading
	Corrections for financial year (N-1, -2, …)	

▼B

Budget Sub-item	Amount	Heading
	Total	0,00

Date:

Authorised Signatory:

▼B

ANNEX VIII

TABLE 108

USE MADE OF AMOUNTS WITHHELD PERSUANT TO ARTICLES 3 & 4 OF REGULATION (EC) No 1259/1999 OR ART. 1 OF REGULATION (EC) No 1655/2004

(from 16/10/N-1 to ... .)

YEAR OF WITHHOLDING N

MEMBER STATE:

PAYING AGENCY:

Monetary Unit:

		Expenditure effected during the financial years				
BUDGET POST	Title	N	N+1	N+2	N+3	TOTAL
						0,00
						0,00
						0,00
						0,00
						0,00
						0,00
						0,00
						0,00
						0,00
						0,00
						0,00
						0,00
						0,00
						0,00
						0,00
						0,00
						0,00
						0,00
						0,00
	Total amounts used	*0,00*	*0,00*	*0,00*	*0,00*	**0,00**

Date:

Authorised Signatory:

▼B

ANNEX IX

TABLE 109

SUMMARY OF THE USE MADE OF THE AMOUNTS WITHHELD PERSUANT TO ART. 3 AND 4 OF REGULATION (EC) No 1259/1999 OR ART. 1 OF R. (EC) No 1655/2004

(from 16/10/N-1 to … ……)

YEAR OF WITHHOLDING N

MEMBER STATE:

Monetary Unit:

	AMOUNTS WITHHELD IN THE FINANCIAL YEAR N (*)				
	Expenditure effected during the financial years				
PAYING AGENCY	N	N+1	N+2	N+3	TOTAL
					0,00
					0,00
					0,00
					0,00
					0,00
					0,00
					0,00
					0,00
					0,00
Overall total	0,00	0,00	0,00	0,00	**0,00**
Correction on the amounts withheld					**0,00**
Interest earned by unused funds					**0,00**
Balance					**0,00**

Date:

Authorised Signatory:

(*) This amount must be equal to the sum of the totals of tables 106 and 107 established on …

▼B

ANNEX X

(A) FORECASTS OF THE AMOUNT TO BE PAID BY THE EAFRD TO BE SUBMITTED NOT LATER THAN 31 JANUARY

Estimate of the amounts in euro to be paid by the EAFRD in year 'N' for:			
Programme No	January - March	April - June	July - October
Estimate of the amounts in euro to be paid by the EAFRD in year 'N+1' for:			
October-December	January - March	April - June	July - October

(B) FORECASTS OF THE AMOUNT TO BE PAID BY THE EAFRD TO BE SUBMITTED NOT LATER THAN 31 JULY

Estimate of the amounts in euro to be paid by the EAFRD in year 'N' for:			
Programme No	January - March	April - June	July - October
	XXXXXXXXXX	XXXXXXXXXX	
Estimate of the amounts in euro to be paid by the EAFRD in year 'N+1' for:			
October - December	January - March	April - June	July - October

▼B

ANNEX XI

(A) EXPENDITURE DECLARATION

Rural development programme _____ CCI No: _____

Statement of transactions for which the paying agency has paid the Community contribution between __/__/__ and __/__/__

Priority/Measure	Public expenditure at the origin of the Community part-financing
Measure 111	(amount in euro)
Measure 112	(amount in euro)
…	
Measure 1xy	(amount in euro)
Total Priority I	(automatic calculation)
Measure 211	(amount in euro)
Measure 212	(amount in euro)
…	
Measure 2xy	(amount in euro)
Total Priority II	(automatic calculation)
Measure 311	(amount in euro)
Measure 312	(amount in euro)
…	
Measure 3xy	(amount in euro)
Total Priority III	(automatic calculation)
Leader measures, type Priority I (411)	(amount in euro)
Leader measures, type Priority II (412)	(amount in euro)
Leader measures, type Priority III (413)	(amount in euro)
Cooperation projects (421)	(amount in euro)
Running local action groups (431)	(amount in euro)
Total Leader	(automatic calculation)
Total Measures	(automatic calculation)
Technical Assistance	(amount in euro)
TOTAL	(automatic calculation)

(B) SUMMARY PUBLIC EXPENDITURE

Priority	Total public expenditure	Part-financing rate	Public contribution	
			National	Community
Priority I	(automatic calculation)	(set in the programme)	(automatic calculation)	(automatic calculation)
Priority II	(automatic calculation)	(set in the programme)	(automatic calculation)	(automatic calculation)
Priority III	(automatic calculation)	(set in the programme)	(automatic calculation)	(automatic calculation)
Leader	(automatic calculation)	(set in the programme)	(automatic calculation)	(automatic calculation)
Technical assistance	(automatic calculation)	(set in the programme)	(automatic calculation)	(automatic calculation)
TOTAL	(automatic calculation)		(automatic calculation)	(automatic calculation)

▼B

(C) REQUEST FOR PAYMENT

Total EAFRD contribution corresponding to the expenditure declared	(automatic calculation)
Recoveries carried out during the period covered by declaration (-)	EUR
Regularisation ceiling or reduction previous declaration (+)	EUR
Balance (possibly +/-) of the clearance of accounts decision for year x	EUR
Amount requested from the EAFRD	EUR

For the paying agency, date, name and position of the person drawing up the declaration

For the coordinating body, date, name and position of the person authorising the transmission to the Commission

▼B

ANNEX XII

CORRELATION TABLE

Regulation (EC) No 296/96	This Regulation
Article 1(1)	Article 11(1)
Article 1(2)	Article 11(2)
Article 2(1)	Article 2(1)
Article 2(2)	Article 19(1)
Article 2(3)	First subparagraph of Article 19(2)
Article 2(4)	Second subparagraph of Article 19(2)
Article 2(5)	Article 19(3)
Article 3(1)	Article 3
Article 3(2)	Article 4(1)a
Article 3(3)	Article 4(1)(b)
Article 3(3a)	Article 18(8)
Article 3(4)	Second subparagraph of Article 4(1)
Article 3(5)	Article 4(1)(c)
Article 3(6)(a)	Article 4(2)(a)
Article 3(6)(b)	Article 4(2)(b)
Article 3(6)(c)	Article 4(2)(c)
Article 3(6)(d)	Article 4(2)(d)
Article 3(6a)a	Deleted
Article 3(6a)(b)	Article 4(2)(e)
Article 3(7)	Deleted
Article 3(8)	Deleted
Article 3(9)	Article 1(2)
Article 3(10)	Deleted
Article 3(11)	Article 7
Article 4(1)	Article 8
Article 4(2)(a) and (b)	Article 9(1)
Article 4(2)(c)	Article 9(2)
Article 4(2)(d)	Article 9(3)
Article 4(2)(e)	Deleted
Article 4(3)	Article 9(4)
Article 4(4)	Article 9(6)
Article 4(5)	Article 9(5)
Article 4(6)	Deleted
Article 5	Article 6
Article 6	Article 19(4)
Article 7(1)	Article 5(1),(3) and (4)
Article 7(2)	Article 5(2)
Article 7(3)	Article 5(5)
Article 7(4)	Article 5(6)

▼B

Regulation (EC) No 296/96	This Regulation
Article 7(5)	Article 5(7)
Article 7(6)	Deleted
Article 8	Article 18
Article 9	Article 21
Article 10	Article 22