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►B ►C1 **COMMISSION IMPLEMENTING REGULATION (EU) No 909/2011**

of 8 September 2011

laying down form and content of the accounting information to be submitted to the Commission for the purpose of the clearance of the accounts of the EAGF and EAFRD as well as for monitoring and forecasting purposes ◄

(OJ L 234, 10.9.2011, p. 2)

Corrected by:

►C1 Corrigendum, OJ L 258, 4.10.2011, p. 83 (909/2011)

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COMMISSION IMPLEMENTING REGULATION (EU) No 909/2011

of 8 September 2011

laying down form and content of the accounting information to be submitted to the Commission for the purpose of the clearance of the accounts of the EAGF and EAFRD as well as for monitoring and forecasting purposes

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

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) Article 8(1) of Commission Regulation (EC) No 885/2006 of 21 June 2006 laying down detailed rules for the application of Council Regulation (EC) No 1290/2005 as regards the accreditation of paying agencies and other bodies and the clearance of the accounts of the EAGF and of the EAFRD ([2]) provides that the form and content of the accounting information referred to in Article 7(1)(c) of that Regulation and the way it is to be forwarded to the Commission are to be established.

(2) The form and content of the accounting information to be submitted to the Commission for the purpose of the clearance of the accounts of the European Agricultural Guarantee Fund (EAGF) and of the European Agricultural Fund for Rural Development (EAFRD) as well as for monitoring and forecasting purposes are presently laid down in Commission Regulation (EU) No 825/2010 ([3]).

(3) The Annexes to Regulation (EU) No 825/2010 cannot be used for their intended purposes in the financial year 2012. Regulation (EU) No 825/2010 should therefore be repealed and replaced by a new regulation setting out the form and content of the accounting information for that financial year.

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

([1]) OJ L 209, 11.8.2005, p. 1.
([2]) OJ L 171, 23.6.2006, p. 90.
([3]) OJ L 247, 21.9.2010, p. 1.

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HAS ADOPTED THIS REGULATION:

Article 1

The form and content of the accounting information referred to in Article 7(1)(c) of Regulation (EC) No 885/2006 and the way it is to be forwarded to the Commission shall be as set out in Annexes I (X Table), II (Technical specifications for the transfer of computer files to the EAGF and EAFRD), III (Aide-mémoire) and IV (Structure of EAFRD budget codes (F109) to this Regulation.

Article 2

Regulation (EU) No 825/2010 is repealed with effect from 16 October 2011.

Article 3

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

It shall apply from 16 October 2011.

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

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ANNEX I

X-TABLE

FINANCIAL YEAR 2012

2012	2011	A ↓	F100	F101	F103	F105	F105B	F105C	F106	F106A	F107	F108	F109	F110	F200	F201	F202A	F202B	F202C	F205	F207	F220	F221	F222B	F222C	F300	F300B	F301	F304	F305	F306	F307	F402	F500	F502	F503	F508A
05020101	05020101	1000	X	X	X	X		X	X		X	X	X		X	X	X	X	X							X				X	X			X			
05020101	05020101	1001	X	X	X	X		X	X		X	X	X		X	X	X	X	X							X				X	X			X			
05020101	05020101	1003	X	X	X	X		X	X		X	X	X		X	X	X	X	X							X				X	X			X			
05020102	05020102	1011																																			
05020102	05020102	1012																																			
05020102	05020102	1013																																			
05020102	05020102	1014																																			
05020103	05020103	1021	X	X	X				X		X	X	X	X	X	X	X	X	X		X					X			X			X			X		
05020103	05020103	1022	X	X	X				X		X	X	X		X	X	X	X	X		X					X			X	X	X	X	X	X	X	X	
05020199	05020199	1090	X	X					X		X	X	X		X	X	X	X	X							X	X							X	X		
05020201	05020201	1850	X	X	X	X		X	X		X	X	X		X	X	X	X	X							X				X	X			X			
05020202	05020202	1851																																			
05020202	05020202	1852																																			
05020202	05020202	1853																																			
05020202	05020202	1854																																			

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2012	2011	A ↓	F100	F101	F103	F105	F105B	F105C	F106	F106A	F107	F108	F109	F110	F200	F201	F202A	F202B	F202C	F205	F207	F220	F221	F222B	F222C	F300	F300B	F301	F304	F305	F306	F307	F402	F500	F502	F503	F508A
05020299	05020299	0000	X	X	X				X		X	X	X		X	X	X	X	X							X	X							X	X		
05020299	05020299	1890	X	X					X		X	X	X		X	X	X	X	X							X	X							X	X		
05020300	05020300	3010	X	X	X	X		X	X		X	X	X		X	X	X	X	X							X				X	X			X			
05020300	05020300	3011	X	X	X	X		X	X		X	X	X		X	X	X	X	X							X				X	X			X			
05020300	05020300	3012	X	X	X	X		X	X		X	X	X		X	X	X	X	X							X				X	X			X			
05020300	05020300	3013	X	X	X	X		X	X		X	X	X		X	X	X	X	X							X				X	X			X			
05020300	05020300	3014	X	X	X	X		X	X		X	X	X		X	X	X	X	X							X				X	X			X			
05020300	05020300	3000	X	X	X	X		X	X		X	X	X		X	X	X	X	X							X				X	X			X			
05020401	05020401	3100	X	X	X				X		X	X	X		X	X	X	X	X							X			X			X			X		
05020499	05020499	0000	X	X		X		X	X		X	X	X		X	X	X	X	X															X	X		
05020499	05020499	3110	X	X	X	X		X	X		X	X	X		X	X	X	X	X							X				X	X			X			
05020499	05020499	3112	X	X	X	X		X	X		X	X	X		X	X	X	X	X							X				X	X			X			
05020499	05020499	3113	X	X	X	X		X	X		X	X	X		X	X	X	X	X							X				X	X			X			
05020499	05020499	3119	X	X	X	X		X	X		X	X	X		X	X	X	X	X							X				X	X			X			
05020501	05020501	1100	X	X	X	X		X	X		X	X	X		X	X	X	X	X							X				X	X			X			

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2012	2011	A ↓	F508B	F509A	F510	F511	F531	F532	F533	F600	F601	F602	F603	F700	F702	F703	F703A	F703B	F703C	F707	F707A	F707B	F707C	F800	F800B	F801	F802	F802B	F804	F805	F808	F809	F812	F814	F816	F816B
05020101	05020101	1000				X				X		X	X											X	X	X	X	X	X	X	X	X	X	X	X	X
05020101	05020101	1001				X				X		X	X											X	X	X	X	X	X	X	X	X	X	X	X	X
05020101	05020101	1003				X				X		X	X											X	X	X	X	X	X	X	X	X	X	X	X	X
05020102	05020102	1011																																		
05020102	05020102	1012																																		
05020102	05020102	1013																																		
05020102	05020102	1014																																		
05020103	05020103	1021			X																														
05020103	05020103	1022			X	X																													
05020199	05020199	1090																																		
05020201	05020201	1850				X				X		X	X											X	X	X	X	X	X	X	X	X	X	X	X	X
05020202	05020202	1851																																		
05020202	05020202	1852																																		
05020202	05020202	1853																																		
05020202	05020202	1854																																		

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2012	2011	A ↓	F508B	F509A	F510	F511	F531	F532	F533	F600	F601	F602	F603	F700	F702	F703	F703A	F703B	F703C	F707	F707A	F707B	F707C	F800	F800B	F801	F802	F802B	F804	F805	F808	F809	F812	F814	F816	F816B
05020299	05020299	0000																																		
05020299	05020299	1890																																		
05020300	05020300	3010				X				X		X	X											X	X	X	X	X	X	X	X	X	X	X	X
05020300	05020300	3011				X				X		X	X											X	X	X	X	X	X	X	X	X	X	X	X
05020300	05020300	3012				X				X		X	X											X	X	X	X	X	X	X	X	X	X	X	X
05020300	05020300	3013				X				X		X	X											X	X	X	X	X	X	X	X	X	X	X	X
05020300	05020300	3014				X				X		X	X											X	X	X	X	X	X	X	X	X	X	X	X
05020300	05020300	3000				X				X		X	X											X	X	X	X	X	X	X	X	X	X	X	X
05020401	05020401	3100			X																															
05020499	05020499	0000																																		
05020499	05020499	3110				X				X		X	X											X	X	X	X	X	X	X	X	X	X	X	X
05020499	05020499	3112				X				X		X	X											X	X	X	X	X	X	X	X	X	X	X	X
05020499	05020499	3113				X				X		X	X											X	X	X	X	X	X	X	X	X	X	X	X
05020499	05020499	3119				X				X		X	X											X	X	X	X	X	X	X	X	X	X	X	X
05020501	05020501	1100				X				X		X	X											X	X	X	X	X	X	X	X	X	X	X	X

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2012	2011	A ↓	F100	F101	F103	F105	F105B	F105C	F106	F106A	F107	F108	F109	F110	F200	F201	F202A	F202B	F202C	F205	F207	F220	F221	F222B	F222C	F300	F300B	F301	F304	F305	F306	F307	F402	F500	F502	F503	F508A
05020503	05020503	1112	X	X	X	X		X	X		X	X	X		X	X	X	X	X							X			X	X	X	X	X	X	X	X	
05020508	05020508	0000																																			
05020599	05020599	0000	X	X	X				X		X	X	X	X	X	X	X	X	X							X			X			X			X	X	
05020599	05020599	1113	X	X	X				X		X	X	X	X	X	X	X	X	X							X			X			X			X	X	
05020599	05020599	1119	X	X	X				X		X	X	X	X	X	X	X	X	X							X			X			X			X	X	
05020603	05020603	1239	X	X	X				X		X	X	X		X	X	X	X	X		X					X		X	X			X		X	X	X	
05020605	05020605	1211	X	X	X	X		X	X		X	X	X	X	X	X	X	X	X		X					X	X		X			X		X	X	X	
05020699	05020699	0000	X	X					X		X	X	X		X	X	X	X	X															X	X		
05020699	05020699	1210	X	X	X	X		X	X		X	X	X		X	X	X	X	X							X				X	X			X			
05020699	05020699	1240	X	X	X				X		X	X	X	X	X	X	X	X	X							X	X		X			X		X	X		
05020701	05020701	1401	X	X	X				X		X	X	X	X	X	X	X	X	X		X					X	X		X			X		X	X	X	
05020701	05020701	1403	X	X	X				X		X	X	X	X	X	X	X	X	X		X					X	X		X			X		X	X	X	
05020701	05020701	1409	X	X	X	X		X	X		X	X	X	X	X	X	X	X	X		X					X			X			X		X			
05020702	05020702	1410	X	X	X	X		X	X		X	X	X		X	X	X	X	X		X					X	X		X			X			X		
05020703	05020703	0000	X	X	X	X		X	X		X	X	X		X	X	X	X	X		X					X	X		X			X			X	X	

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2012	2011	A ↓	F100	F101	F103	F105	F105B	F105C	F106	F106A	F107	F108	F109	F110	F200	F201	F202A	F202B	F202C	F205	F207	F220	F221	F222B	F222C	F300	F300B	F301	F304	F305	F306	F307	F402	F500	F502	F503	F508A
05020801	05020801	1500	X	X	X	X		X	X		X	X	X		X	X	X	X	X							X				X	X			X			
05020801	05020801	1510	X	X	X	X		X	X		X	X	X		X	X	X	X	X							X				X	X			X			
05020803	05020803	0000	X	X	X	X		X	X		X	X	X	X	X	X	X	X	X		X					X	X		X			X	X				
05020803	05020803	1502	X	X	X	X		X	X		X	X	X	X	X	X	X	X	X		X					X	X		X			X	X				
05020809	05020809	1515	X	X	X	X		X	X		X	X	X	X	X	X	X	X	X		X					X	X		X			X	X	X	X	X	
05020811	05020811	0000	X	X	X	X		X	X		X	X	X	X	X	X	X	X	X		X					X	X		X			X					
05020811	05020811	1509	X	X		X		X	X		X	X	X	X	X	X	X	X	X		X					X	X		X			X					
05020812	05020812	0000	X	X	X				X		X	X	X	X	X	X	X	X	X		X					X			X			X		X	X	X	
05020899	05020899	0000	X	X					X		X	X	X		X	X	X	X	X															X	X		
05020899	05020899	1501	X	X	X	X		X	X		X	X	X	X	X	X	X	X	X		X					X	X		X			X		X	X	X	
05020899	05020899	1511	X	X	X	X		X	X		X	X	X	X	X	X	X	X	X		X					X	X		X			X	X	X	X	X	
05020899	05020899	1512	X	X	X	X		X	X		X	X	X	X	X	X	X	X	X		X					X	X		X			X	X	X	X	X	
05020899	05020899	1513	X	X	X	X		X	X		X	X	X	X	X	X	X	X	X		X					X	X		X			X	X	X	X	X	

▼C1

2012	2011	A ↓	F508B	F509A	F510	F511	F531	F532	F533	F600	F601	F602	F603	F700	F702	F703	F703A	F703B	F703C	F707	F707A	F707B	F707C	F800	F800B	F801	F802	F802B	F804	F805	F808	F809	F812	F814	F816	F816B
05020503	05020503	1112			X	X																														
05020508	05020508	0000																																		
05020599	05020599	0000			X	X																														
05020599	05020599	1113			X	X																														
05020599	05020599	1119			X	X																														
05020603	05020603	1239			X																															
05020605	05020605	1211				X				X	X	X	X																							
05020699	05020699	0000																																		
05020699	05020699	1210				X				X		X	X											X	X	X	X	X	X	X	X	X	X	X	X	X
05020699	05020699	1240				X				X	X																									
05020701	05020701	1401																																		
05020701	05020701	1403																																		
05020701	05020701	1409																																		
05020702	05020702	1410				X																														
05020703	05020703	0000			X	X																														
05020801	05020801	1500				X				X		X	X											X	X	X	X	X	X	X	X	X	X	X	X	X

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2012	2011	A ↓	F508B	F509A	F510	F511	F531	F532	F533	F600	F601	F602	F603	F700	F702	F703	F703A	F703B	F703C	F707	F707A	F707B	F707C	F800	F800B	F801	F802	F802B	F804	F805	F808	F809	F812	F814	F816	F816B
05020801	05020801	1510				X				X		X	X											X	X	X	X	X	X	X	X	X	X	X	X	X
05020803	05020803	0000																																		
05020803	05020803	1502																																		
05020809	05020809	1515				X																														
05020811	05020811	0000																																		
05020811	05020811	1509																																		
05020812	05020812	0000			X	X																														
05020899	05020899	0000																																		
05020899	05020899	1501				X																														
05020899	05020899	1511				X																														
05020899	05020899	1512				X																														
05020899	05020899	1513				X				X	X	X	X																							

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2012	2011	A ↓	F100	F101	F103	F105	F105B	F105C	F106	F106A	F107	F108	F109	F110	F200	F201	F202A	F202B	F202C	F205	F207	F220	F221	F222B	F222C	F300	F300B	F301	F304	F305	F306	F307	F402	F500	F502	F503	F508A
05020899	05020899	3140	X	X	X	X		X	X		X	X	X	X	X	X	X	X	X		X					X	X		X			X		X	X	X	
05020904	05020904	1620																																			
05020904	05020904	1621																																			
05020904	05020904	1622																																			
05020904	05020904	1623																																			
05020904	05020904	1625	X	X	X				X		X	X	X	X	X	X	X	X	X		X					X			X			X		X	X	X	
05020908	05020908	0000	X	X	X	A	A	A	X		X	X	X	X	X	X	X	X	X		X					X	X		X			X	X	X	X		X
05020909	05020909	0000	X	X	X	A	A	A	X		X	X	X	X	X	X	X	X	X		X					X	X		X			X		X	X		X
05020999	05020901	1600	X	X	X	X		X	X		X	X	X		X	X	X	X	X							X				X	X			X			
05020999	05020902	1610	X	X	X				X		X	X	X	X	X	X	X	X	X		X					X	X	X	X			X		X	X		
05020999	05020903	1611	X	X	X				X		X	X	X	X	X	X	X	X	X		X					X	X	X	X			X		X	X		
05020999	05020903	1612	X	X	X				X		X	X	X	X	X	X	X	X	X		X					X	X	X	X			X		X	X		
05020999	05020905	1630	X	X	X				X		X	X	X	X	X	X	X	X	X		X					X	X		X			X		X	X		
05020999	05020906	1640	X	X	X				X		X	X	X	X	X	X	X	X	X		X					X	X		X			X		X			X
05020999	05020907	1650	X	X	X				X		X	X	X	X	X	X	X	X	X		X					X	X		X			X		X			X
05020999	05020999	1690	X	X					X		X	X	X		X	X	X	X	X															X	X		

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2012	2011	A ↓	F100	F101	F103	F105	F105B	F105C	F106	F106A	F107	F108	F109	F110	F200	F201	F202A	F202B	F202C	F205	F207	F220	F221	F222B	F222C	F300	F300B	F301	F304	F305	F306	F307	F402	F500	F502	F503	F508A
05021001	05021001	3800	X	X	X				X		X	X	X	X	X	X	X	X	X																		
05021001	05021001	3801	X	X	X				X		X	X	X	X	X	X	X	X	X																		
05021099	05021099	0000	X	X					X		X	X	X		X	X	X	X	X															X	X		
05021101	05021101	1300	X	X		X		X	X		X	X	X	X	X	X	X	X	X		X					X	X		X			X		X	X		
05021103	05021103	0000	X	X	X	X		X	X		X	X	X	X	X	X	X	X	X		X					X	X		X			X		X	X		
05021104	05021104	0000	X	X	X				X		X	X	X	X	X	X	X	X	X		X					X	X		X	X		X		X	X		
05021104	05021104	3200	X	X	X				X		X	X	X	X	X	X	X	X	X		X					X	X		X	X		X		X	X		
05021104	05021104	3201	X	X	X				X		X	X	X	X	X	X	X	X	X		X					X	X		X	X		X		X	X		
05021104	05021104	3210	X	X	X				X		X	X	X	X	X	X	X	X	X		X					X	X		X	X		X		X	X		
05021104	05021104	3211	X	X	X				X		X	X	X	X	X	X	X	X	X		X					X	X		X	X		X		X	X		
05021104	05021104	3220	X	X	X				X		X	X	X	X	X	X	X	X	X		X					X	X		X	X		X		X	X		
05021104	05021104	3221	X	X	X				X		X	X	X	X	X	X	X	X	X		X					X	X		X	X		X		X	X		
05021104	05021104	3230	X	X	X				X		X	X	X	X	X	X	X	X	X		X					X	X		X	X		X		X	X		
05021104	05021104	3231	X	X	X				X		X	X	X	X	X	X	X	X	X		X					X	X		X	X		X		X	X		

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2012	2011	A ↓	F508B	F509A	F510	F511	F531	F532	F533	F600	F601	F602	F603	F700	F702	F703	F703A	F703B	F703C	F707	F707A	F707B	F707C	F800	F800B	F801	F802	F802B	F804	F805	F808	F809	F812	F814	F816	F816B
05020899	05020899	3140																																		
05020904	05020904	1620																																		
05020904	05020904	1621																																		
05020904	05020904	1622																																		
05020904	05020904	1623																																		
05020904	05020904	1625			X	X																														
05020908	05020908	0000	X	X	X	X	X	X	X	X	X	X	X																							
05020909	05020909	0000	X	X	X	X				X	X	X	X																							
05020999	05020901	1600				X				X		X	X											X	X	X	X	X	X	X	X	X	X	X	X	X
05020999	05020902	1610			X				X																											
05020999	05020903	1611			X	X			X																											
05020999	05020903	1612			X	X			X																											
05020999	05020905	1630			X	X	X	X	X	X	X	X	X																							
05020999	05020906	1640	X	X	X	X			X	X	X	X	X																							
05020999	05020907	1650	X	X	X	X			X																											
05020999	05020999	1690																																		

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2012	2011	A ↓	F508B	F509A	F510	F511	F531	F532	F533	F600	F601	F602	F603	F700	F702	F703	F703A	F703B	F703C	F707	F707A	F707B	F707C	F800	F800B	F801	F802	F802B	F804	F805	F808	F809	F812	F814	F816	F816B
05021001	05021001	3800			X																															
05021001	05021001	3801			X																															
05021099	05021099	0000																																		
05021101	05021101	1300				X				X	X	X	X																							
05021103	05021103	0000				X																														
05021104	05021104	0000			X	X																														
05021104	05021104	3200			X	X																														
05021104	05021104	3201			X	X																														
05021104	05021104	3210			X	X																														
05021104	05021104	3211			X	X																														
05021104	05021104	3220			X	X																														
05021104	05021104	3221			X	X																														
05021104	05021104	3230			X	X																														
05021104	05021104	3231			X	X																														

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2012	2011	A ↓	F100	F101	F103	F105	F105B	F105C	F106	F106A	F107	F108	F109	F110	F200	F201	F202A	F202B	F202C	F205	F207	F220	F221	F222B	F222C	F300	F300B	F301	F304	F305	F306	F307	F402	F500	F502	F503	F508A
05021105	05021105	1751	X	X	X	X		X	X		X	X	X	X	X	X	X	X	X		X					X	X		X			X		X			
05021199	05021199	0000	X	X					X		X	X	X		X	X	X	X	X							X	X							X	X		
05021199	05021199	1710	X	X	X				X		X	X	X	X	X	X	X	X	X		X					X			X			X		X	X		
05021201	05021201	2000	X	X	X	X		X	X		X	X	X		X	X	X	X	X							X				X	X			X			
05021201	05021201	2001	X	X	X	X		X	X		X	X	X		X	X	X	X	X							X				X	X			X			
05021201	05021201	2002	X	X	X	X		X	X		X	X	X		X	X	X	X	X							X				X	X			X			
05021201	05021201	2003	X	X	X	X		X	X		X	X	X		X	X	X	X	X							X				X	X			X			
05021202	05021202	2011																																			
05021202	05021202	2012																																			
05021202	05021202	2013																																			
05021202	05021202	2014																																			
05021203	05021203	2020	X	X		X		X	X		X	X	X		X	X	X	X	X		X					X			X			X		X	X	X	
05021203	05021203	2024	X	X		X		X	X		X	X	X		X	X	X	X	X		X					X			X			X		X	X	X	
05021204	05021204	2030	X	X	X				X		X	X	X		X	X	X	X	X									X						X	X	X	
05021204	05021204	2031																																			
05021204	05021204	2032																																			

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2012	2011	A ↓	F100	F101	F103	F105	F105B	F105C	F106	F106A	F107	F108	F109	F110	F200	F201	F202A	F202B	F202C	F205	F207	F220	F221	F222B	F222C	F300	F300B	F301	F304	F305	F306	F307	F402	F500	F502	F503	F508A
05021204	05021204	2033																																			
05021204	05021204	2034																																			
05021205	05021205	2040	X	X					X		X	X	X		X	X	X	X	X		X					X		X	X			X		X	X	X	
05021206	05021206	2050	X	X	X				X		X	X	X		X	X	X	X	X		X							X						X	X	X	
05021208	05021208	3120	X	X	X				X		X	X	X	X	X	X	X	X	X		X					X			X			X		X	X	X	
05021299	05021299	0000																																			
05021299	05021299	2099	X	X					X		X	X	X		X	X	X	X	X															X	X		
05021301	05021301	2100	X	X	X	X		X	X		X	X	X		X	X	X	X	X							X				X	X			X			
05021302	05021302	2110	X	X	X				X		X	X	X	X	X	X	X	X	X		X					X			X			X		X	X	X	
05021303	05021303	2126	X	X	X				X		X	X	X		X	X	X	X	X		X					X			X			X			X	X	
05021304	05021304	2101	X	X	X	X		X	X		X	X	X		X	X	X	X	X							X				X	X			X			
05021399	05021399	2129	X	X					X		X	X	X		X	X	X	X	X										X			X		X	X		
05021399	05021399	2190	X	X					X		X	X	X		X	X	X	X	X							X	X							X	X		
05021401	05021401	2210	X	X	X				X		X	X	X		X	X	X	X	X		X					X		X	X			X		X	X	X	

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2012	2011	A ↓	F508B	F509A	F510	F511	F531	F532	F533	F600	F601	F602	F603	F700	F702	F703	F703A	F703B	F703C	F707	F707A	F707B	F707C	F800	F800B	F801	F802	F802B	F804	F805	F808	F809	F812	F814	F816	F816B
05021105	05021105	1751								X	X	X	X																							
05021199	05021199	0000																																		
05021199	05021199	1710			X	X				X	X	X	X																							
05021201	05021201	2000				X				X		X	X											X	X	X	X	X	X	X	X	X	X	X	X	X
05021201	05021201	2001				X				X		X	X											X	X	X	X	X	X	X	X	X	X	X	X	X
05021201	05021201	2002				X				X		X	X											X	X	X	X	X	X	X	X	X	X	X	X	X
05021201	05021201	2003				X				X		X	X											X	X	X	X	X	X	X	X	X	X	X	X	X
05021202	05021202	2011																																		
05021202	05021202	2012																																		
05021202	05021202	2013																																		
05021202	05021202	2014																																		
05021203	05021203	2020			X	X																														
05021203	05021203	2024			X	X																														
05021204	05021204	2030			X																															
05021204	05021204	2031																																		
05021204	05021204	2032																																		

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2012	2011	A ↓	F508B	F509A	F510	F511	F531	F532	F533	F600	F601	F602	F603	F700	F702	F703	F703A	F703B	F703C	F707	F707A	F707B	F707C	F800	F800B	F801	F802	F802B	F804	F805	F808	F809	F812	F814	F816	F816B
05021204	05021204	2033																																		
05021204	05021204	2034																																		
05021205	05021205	2040			X	X																														
05021206	05021206	2050			X																														
05021208	05021208	3120			X	X																														
05021299	05021299	0000																																		
05021299	05021299	2099																																		
05021301	05021301	2100				X				X		X	X											X	X	X	X	X	X	X	X	X	X	X	X	X
05021302	05021302	2110			X																															
05021303	05021303	2126			X	X																														
05021304	05021304	2101				X				X		X	X											X	X	X	X	X	X	X	X	X	X	X	X	X
05021399	05021399	2129																																		
05021399	05021399	2190																																		
05021401	05021401	2210			X																															

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2012	2011	A ↓	F100	F101	F103	F105	F105B	F105C	F106	F106A	F107	F108	F109	F110	F200	F201	F202A	F202B	F202C	F205	F207	F220	F221	F222B	F222C	F300	F300B	F301	F304	F305	F306	F307	F402	F500	F502	F503	F508A
05021499	05021499	2290	X	X					X		X	X	X		X	X	X	X	X							X	X							X	X		
05021501	05021501	2300	X	X	X	X		X	X		X	X	X		X	X	X	X	X							X				X	X			X			
05021502	05021502	2301	X	X	X				X		X	X	X	X	X	X	X	X	X		X					X			X			X		X	X	X	
05021503	05021503	2302	X	X					X		X	X	X		X	X	X	X	X		X					X			X			X			X	X	
05021504	05021504	2310	X	X	X	X		X	X		X	X	X		X	X	X	X	X							X				X	X			X			
05021505	05021505	2311	X	X	X	X		X	X		X	X	X		X	X	X	X	X							X				X	X			X			
05021506	05021506	2320	X	X					X		X	X	X		X	X	X	X	X		X					X			X			X					
05021507	05021507		X	X					X		X	X	X		X	X	X	X	X		X					X			X			X					
05021599	05021599	2390	X	X					X		X	X	X		X	X	X	X	X															X	X		
05021601	05021601	0000	X	X	X	X		X	X		X	X	X		X	X	X	X	X		X					X	X		X			X		X	X	X	
05021602	05021602																																				
05030101	05030101	0000	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X			X					X
05030102	05030102	0000	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X			X					X
05030103	05030103	0000	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X						X	X	
05030104	05030104	0000	X	X	X	X	X	X	X		X	X	X	X	X	X	X	X	X		X					X	X		X			X			X	X	X

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2012	2011	A ↓	F100	F101	F103	F105	F105B	F105C	F106	F106A	F107	F108	F109	F110	F200	F201	F202A	F202B	F202C	F205	F207	F220	F221	F222B	F222C	F300	F300B	F301	F304	F305	F306	F307	F402	F500	F502	F503	F508A
05030105	05030105	0000	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X			X			X	X	
05030199	05030199		X	X	X	X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X			X		X	X	X	X
05030201	05030201	0000	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X								X
05030201	05030201	1060	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X								X
05030201	05030201	1062	X	X	X	X		X	X		X	X	X		X	X	X	X	X		X					X	X		X								X
05030204	05030204	0000	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X								X
05030205	05030205	1800	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X		X					X	X	X	X			X		X	X	X	X
05030206	05030206	2120	X	X		X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X			X			X	X	
05030207	05030207	2121	X	X		X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X			X			X	X	
05030208	05030208	2122	X	X		X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X			X			X	X	
05030209	05030209	2124	X	X		X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X			X			X	X	
05030210	05030210	2124	X	X		X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X			X			X	X	
05030213	05030213	2220	X	X		X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X			X			X	X	
05030214	05030214	2221	X	X		X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X			X			X	X	
05030218	05030218	0000	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X		X					X	X	D	X			X			X	X	

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2012	2011	A ↓	F508B	F509A	F510	F511	F531	F532	F533	F600	F601	F602	F603	F700	F702	F703	F703A	F703B	F703C	F707	F707A	F707B	F707C	F800	F800B	F801	F802	F802B	F804	F805	F808	F809	F812	F814	F816	F816B
05021499	05021499	2290																																		
05021501	05021501	2300				X				X		X	X											X	X	X	X	X	X	X	X	X	X	X	X	X
05021502	05021502	2301			X																															
05021503	05021503	2302																																		
05021504	05021504	2310				X				X		X	X											X	X	X	X	X	X	X	X	X	X	X	X	X
05021505	05021505	2311				X				X		X	X											X	X	X	X	X	X	X	X	X	X	X	X	X
05021506	05021506	2320																																		
05021507	05021507																																			
05021599	05021599	2390																																		
05021601	05021601	0000				X				X	X	X	X																							
05021602	05021602																																			
05030101	05030101	0000	X	X						X	X	X	X	X	X	X	X	X	X	X	X	X	X													
05030102	05030102	0000	X	X						X	X	X	X																							
05030103	05030103	0000								X	X	X	X																							
05030104	05030104	0000	X	X		X				X	X	X	X																							
05030105	05030105	0000								X	X	X	X																							

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2012	2011	A ↓	F508B	F509A	F510	F511	F531	F532	F533	F600	F601	F602	F603	F700	F702	F703	F703A	F703B	F703C	F707	F707A	F707B	F707C	F800	F800B	F801	F802	F802B	F804	F805	F808	F809	F812	F814	F816	F816B
05030199	05030199		X	X		X				X	X	X	X																							
05030201	05030201	0000	X	X						X	X	X	X																							
05030201	05030201	1060	X	X						X	X	X	X																							
05030201	05030201	1062	X	X						X	X	X	X																							
05030204	05030204	0000	X	X		X				X	X	X	X																							
05030205	05030205	1800	X	X		X				X	X	X	X																							
05030206	05030206	2120								X	X	X	X																							
05030207	05030207	2121																																		
05030208	05030208	2122								X	X	X	X																							
05030209	05030209	2124								X	X	X	X																							
05030210	05030210	2124								X	X	X	X																							
05030213	05030213	2220								X	X	X	X																							
05030214	05030214	2221																																		
05030218	05030218	0000				X				X	X	X	X																							

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2012	2011	A ↓	F100	F101	F103	F105	F105B	F105C	F106	F106A	F107	F108	F109	F110	F200	F201	F202A	F202B	F202C	F205	F207	F220	F221	F222B	F222C	F300	F300B	F301	F304	F305	F306	F307	F402	F500	F502	F503	F508A
05030219	05030219	1858	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X								X
05030221	05030221	1210	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X		X	X	X	X	X	X	X		X			X		X	X	X	X
05030222	05030222	1710	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X		X	X	X	X	X	X	X		X			X		X	X		X
05030223	05030223	1810	X	X	X	X	X	X	X		X	X	X	X	X	X	X	X	X		X					X	X		X			X		X	X		X
05030224	05030224	0000	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X								X
05030225	05030225	0000	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X								X
05030226	05030226	0000	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X								X
05030227	05030227	0000	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X								X
05030228	05030228	1420	X	X	X	X	X	X	X		X	X	X	X	X	X	X	X	X		X					X	X		X			X		X	X	X	
05030236	05030236	0000	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X			X					
05030239	05030239	0000	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X			X			X	X	
05030240	05030240	0000	X	X	X	X	X	X	X		X	X	X	X	X	X	X	X	X		X	X	X	X	X	X	X		X			X			X	X	X
05030241	05030241	0000	X	X	X	X	X	X	X		X	X	X	X	X	X	X	X	X		X					X	X		X			X		X	X	X	X
05030242	05030242	0000	X	X	X	X	X	X	X		X	X	X	X	X	X	X	X	X		X					X	X		X			X		X	X	X	X

▼C1

2012	2011	A ↓	F100	F101	F103	F105	F105B	F105C	F106	F106A	F107	F108	F109	F110	F200	F201	F202A	F202B	F202C	F205	F207	F220	F221	F222B	F222C	F300	F300B	F301	F304	F305	F306	F307	F402	F500	F502	F503	F508A
05030243	05030243	0000	X	X	X	X	X	X	X		X	X	X	X	X	X	X	X	X		X					X	X		X			X					X
05030244	05030244	0000	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X			X			X	X	
05030250	05030250	0000	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X			X		X			
05030250	05030250	3201	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X		X	X	X	X	X	X	X		X			X		X			
05030250	05030250	3211	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X			X		X			
05030250	05030250	3221	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X			X		X			
05030251	05030251	0000	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X								X
05030252	05030252	0000	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X			X		X			
05030252	05030252	3231	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X			X		X			
05030299	05030299	0000	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X						X	X	X
05030299	05030299	1310	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X								X
05030299	05030299	1508	X	X	X	X	X	X	X		X	X	X	X	X	X	X	X	X		X					X	X		X			X	X	X	X	X	
05030299	05030299	1513	X	X	X	X	X	X	X		X	X	X	X	X	X	X	X	X		X					X	X		X			X		X	X	X	
05030299	05030299	2125	X	X		X	X	X	X		X	X	X		X	X	X	X	X		X					X			X			X			X	X	
05030299	05030299	2128	X	X		X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X			X			X	X	

▼C1

2012	2011	A ↓	F508B	F509A	F510	F511	F531	F532	F533	F600	F601	F602	F603	F700	F702	F703	F703A	F703B	F703C	F707	F707A	F707B	F707C	F800	F800B	F801	F802	F802B	F804	F805	F808	F809	F812	F814	F816	F816B
05030219	05030219	1858	X	X		X				X	X	X	X																							
05030221	05030221	1210	X	X		X				X	X	X	X																							
05030222	05030222	1710	X	X		X				X	X	X	X																							
05030223	05030223	1810				X				X	X	X	X																							
05030224	05030224	0000	X	X		X				X	X	X	X																							
05030225	05030225	0000	X	X		X				X	X	X	X																							
05030226	05030226	0000	X	X		X				X	X	X	X																							
05030227	05030227	0000	X	X		X				X	X	X	X																							
05030228	05030228	1420				X																														
05030236	05030236	0000								X	X	X	X																							
05030239	05030239	0000								X	X	X	X																							
05030240	05030240	0000	X	X		X				X	X	X	X																							
05030241	05030241	0000	X	X		X				X	X	X	X																							
05030242	05030242	0000	X	X		X				X	X	X	X																							
05030243	05030243	0000	X	X		X				X	X	X	X																							

▼C1

2012	2011	A ↓	F508B	F509A	F510	F511	F531	F532	F533	F600	F601	F602	F603	F700	F702	F703	F703A	F703B	F703C	F707	F707A	F707B	F707C	F800	F800B	F801	F802	F802B	F804	F805	F808	F809	F812	F814	F816	F816B
05030244	05030244	0000								X	X	X	X																							
05030250	05030250	0000								X	X	X	X																							
05030250	05030250	3201								X	X	X	X																							
05030250	05030250	3211								X	X	X	X																							
05030250	05030250	3221								X	X	X	X																							
05030251	05030251	0000	X	X						X	X	X	X																							
05030252	05030252	0000								X	X	X	X																							
05030252	05030252	3231								X	X	X	X																							
05030299	05030299	0000	X	X		X				X	X	X	X																							
05030299	05030299	1310	X	X		X				X	X	X	X																							
05030299	05030299	1508				X																														
05030299	05030299	1513				X																														
05030299	05030299	2125								X	X	X	X																							
05030299	05030299	2128								X	X	X	X																							

▼C1

2012	2011	A ↓	F100	F101	F103	F105	F105B	F105C	F106	F106A	F107	F108	F109	F110	F200	F201	F202A	F202B	F202C	F205	F207	F220	F221	F222B	F222C	F300	F300B	F301	F304	F305	F306	F307	F402	F500	F502	F503	F508A
05030299	05030299	2222	X	X		X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X			X			X	X	
05030299	05030299	3900	X	X					X		X	X	X		X	X	X	X	X		X					X	X		X			X					
05030299	05030299	3910	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X			X		X			
05030300	05030300	0000	X	X	X				X		X	X	X		X	X	X	X	X		X					X	X		X								
05040114	05040114	0000	X	X	X	X		X	X		X	X	X	X	X	X	X	X	X		X								X			X		X			
05040400	05040400	0000	D	D	D	D		D	D		D	D	D	D	D	D	D	D	D		D	D	D	D	D	D	D		D			D		D			D
05040501	05040501		X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X			X		X			X
05070106	05070106	0000																																			
05070106	05070106	3701																																			
05070107	05070107																																				
05070200	05070200																																				
67010000	67010000	0000																																			
67020000	67020000	0000	X	X					X		X	X	X		X	X	X	X	X															X			
67030000	67030000	2071	X	X	X				X		X	X	X	X	X	X	X	X	X		X																
68010000	6801		X	X					X		X	X	X		X	X	X	X	X															X			
68020000	68020000	0000	X	X					X		X	X	X		X	X	X	X	X															X			
68030000	6803	0000																																			

▼C1

2012	2011	A ↓	F508B	F509A	F510	F511	F531	F532	F533	F600	F601	F602	F603	F700	F702	F703	F703A	F703B	F703C	F707	F707A	F707B	F707C	F800	F800B	F801	F802	F802B	F804	F805	F808	F809	F812	F814	F816	F816B
05030299	05030299	2222								X	X	X	X																							
05030299	05030299	3900																																		
05030299	05030299	3910	X	X						X	X	X	X																							
05030300	05030300	0000																																		
05040114	05040114	0000			X					X	X	X	X																							
05040400	05040400	0000	D		D					D	D	D	D																							
05040501	05040501		X		X					X	X	X	X																							
05070106	05070106	0000																																		
05070106	05070106	3701																																		
05070107	05070107																																			
05070200	05070200																																			
67010000	67010000	0000																																		
67020000	67020000	0000																																		
67030000	67030000	2071			X	X																														
68010000	6801																																			
68020000	68020000	0000																																		
68030000	6803	0000																																		

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ANNEX II

Technical specifications for the transfer of computer files to the EAGF and EAFRD from 16 October 2011

INTRODUCTION

These technical specifications apply in respect of the financial year 2011, which commenced on 16 October 2010.

1. **Transfer Medium**

The coordinating body of the Member State must transfer the computer files and the relating documentation to the Commission through STATEL/eDAMIS. The Commission will only support one installation of STATEL/eDAMIS per Member State. The latest eDAMIS client and more information on the use of STATEL/eDAMIS shall be downloaded from the CIRCA web-site of the agricultural funds.

2. **Computer file structure**

2.1. The Member State must create a computer record for each individual component of the EAGF/EAFRD payments and receipts. These components are the individual items of which the payment (receipt) to (from) the beneficiary consists.

2.2. The records must have a flat file structure. If fields have more than one value, separate records containing all data fields are required. Make sure that no double counting occurs ([1]).

2.3. All information for the same category of payments or receipts must be contained in the same computer file. Separate files relating to the same payments (e.g. for traders or inspections, or for basic and measure data) are not allowed.

2.4. The computer files must have the following characteristics:

(1) the first record in the file (header row) contains the file description. The field names comprise an 'F' followed by the field number used in Annex I (the 'X-table'). Only field names existing in this Annex are allowed;

(2) the following records in the file are data (data rows), in the order indicated by the first record describing the file structure;

(3) the fields are separated by a semicolon (';'). The header row and data rows shall all contain the same number of semicolons. In the data rows, empty fields appear as a double semicolon (';;') within the record, or as a single semicolon (';') at the end of the record;

(4) records vary in length. Each record ends with a code 'CR LF' or 'Carriage Return – Line Feed' (in hexadecimal: '0D 0A'). The header row never ends on a ';'. Data rows only end on a ';' if the last field is empty;

([1]) *Note*: You should first read the preliminary remark concerning 'quantities' in Chapter 5 of Annex III.

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(5) the file is in ASCII coding according to following table. Other codes (such as EBCDIC, TAR, ZIP, etc.) are not accepted:

Code	Member State
ISO 8859-1	BE, DK, DE, ES, FR, IE, IT, LU, NL, AT, PT, FI, SE and GB
ISO 8859-2	CZ, HU, PL, RO, SI and SK
ISO 8859-3	MT
ISO 8859-5	BG
ISO 8859-7	GR and CY
ISO 8859-13	EE, LV and LT

(6) numeric fields:

(a) decimal separator: '.';

(b) the symbol ('+' or '–') appears on the far left, followed immediately by the figures. For positive numbers, the '+' sign is optional;

(c) fixed number of decimals (the details are set out in the Annex III hereto);

(d) no spaces between digits. No spaces or other signs between thousands;

(7) date field: 'YYYYMMDD' (year in four digits, month in two digits, day in two digits);

(8) budget code (field F109) required format without spaces: '999999999999999' (where '9' stands for any figure between 0 and 9);

(9) quotation marks ('') are not allowed at the beginning or at the end of the records. The semicolon field separator ';' must not be used in data in text format;

(10) all fields: no spaces at the beginning or end of a field;

(11) files satisfying these rules will look like the following (example for financial year 2004):

F100;F101;F106;F107;F108;F109

BE01;154678;+152.50;EUR;20030715;050201011000001

BE01;024578;-1000.00;EUR;20030905;050208031502002

BE01;154985;9999.20;EUR;20030101;050205011100001

BE01;100078;+152.75;EUR;20030331;050208091515002

BE01;215452;+0.50;EUR;20030615;050201011000002 (Please note +0.50 and not +.50)

BE01;123456;21550.15;EUR;20030101;050805013810001

etc.

(other data rows with the fields in the same order).

2.5. Data files with the characteristics as described under 2.4 shall be sent with consignment type 'X-TABLE-DATA' (see 'eDAMIS client').

▼C1

2.6. The computer program for checking the format of computer files before sending them to the Commission (WinCheckCsv) is included in the data transfer program (eDAMIS client). The paying agencies are invited to download the check program from CIRCA separately for offline validation purposes.

3. **Annual declaration**

3.1. The coordinating body of the Member State must send either one annual declaration file for all paying agencies or separate annual declaration files for each paying agency. An annual declaration file should contain the total amounts by paying agency together with the budget and currency codes, for both EAGF and EAFRD measures ([1]).

3.2. The files should have the characteristics as described under 2.4. Each line should contain the following fields (in this order):

(a) F100: paying agency code

(b) F109: budget code

(c) F106: amount expressed in the currency code F107

(d) F107: currency code.

3.3. Files satisfying the rules will look like the following (example for financial year 2007):

F100;F109;F106;F107

BE01;050205011100014;218483644.90;EUR

BE01;050212012003012;29721588.82;EUR

BE01;050212012000022;26099931.75;EUR

BE01;050208031502013;20778423.44;EUR

BE01;050212052040001;16403776.45;EUR

BE01;050405011132001;8123456.45;EUR

etc ([2]).

3.4. Annual declaration files shall be sent through STATEL/eDAMIS with consignment type 'ANNUAL-DECLARATION'.

4. **Explanation of differences**

4.1. In the case of differences between the annual declaration and monthly or quarterly declaration or X-table data the coordinating body of the Member State should send either one 'difference-explanation' file for all paying agencies or separate 'difference-explanation' files for each paying agency. Such file(s) should explain, through standard codes, the difference by budget code between the annual declaration and monthly declaration (T104) or between annual declaration and quarterly declaration (SFC2007) or between annual declaration and the sum of the records (Σ F106) of the X-table data.

4.2. The files should have the characteristics as described under 2.4. Each line should contain the following fields (in this order):

(a) F100: paying agency code

(b) F109: budget code

(c) Exco: explanation-reconciliation code

(d) F106: amount of the explained difference in EURO.

([1]) See Article 6(b) and (c) of Regulation (EC) No 885/2006.

([2]) Budget codes, for which no expenditure is declared, should not be included in the annual declaration file.

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4.3. The explanation-reconciliation code must be expressed only once per budget code (F109) by a three-character code corresponding to the following code list:

Code EAGF	**(A) Type of difference [Annual Declaration to (=MINUS) Monthly Declaration (T104)]**
A01	Administrative error (outstanding amounts to be recovered at the end of the financial year and credited to the EAGF via the annual declaration)
A02	Rounding error
A03	Misposting error (data input on wrong budget code)
A04	Cut-off error (amount in annual declaration but not reported in T104)
A05	Cut-off error (amount in T104 but not declared in annual declaration)
A06	Payment error (payment pending in the bank)
A07	Late payment correction
A08	Ceiling error (correction because expenditure passed ceiling)
A09	Off-set of irrecoverable amount
A10	Off-set of irrecoverable amount (50/50 rule)
A11	Correction due to recovery of outstanding debts
A12	Correction due to double entry of expenditure
A13	Reallocation of expenditure by Fund (national or community)
A20	Conformity corrections
A21	Adjustments on entitlements
A22	Modulation not declared
A23	Exchange rate corrections
A90	Public storage (eFAUDIT 13th period)
A99	Other error
Code EAFRD	**(B) Type of difference [Annual Declaration to (=MINUS) Quarterly Declaration (SFC2007)]**
B01	Administrative error (outstanding amounts actually recovered but not yet deducted in the quarterly declarations during the reference period and credited to the EAFRD via the annual declaration)
B02	Rounding error
B03	Misposting error (data input on wrong budget code)
B04	Cut-off error (amount in annual declaration but not reported in quarterly declaration)
B05	Cut-off error (amount in quarterly declaration but not declared in annual declaration)
B06	Payment error (payment pending in the bank)
B11	Correction due to recovery of outstanding debts
B12	Correction due to double entry of expenditure

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B13	Reallocation of expenditure by Fund (national or community)
B14	Co-financing rate error (amount with wrong co-financing rate in annual declaration)
B15	Co-financing rate error (amount with wrong co-financing rate in quarterly declaration)
B16	Difference due to co-financing rate in quarterly declaration
B23	Exchange rate corrections
B99	Other error
Code X-table	**(C) Type of difference [Annual Declaration to (=MINUS) X-table (EAGF and EAFRD)]**
C01	Administrative error (outstanding amounts to be recovered at the end of the financial year and credited to the EAGF via the annual declaration)
C02	Rounding error
C03	Misposting error (data input on wrong budget code)
C04	Cut-off error (amount in annual declaration but not reported in X-table)
C05	Cut-off error (amount in X-table but not declared in annual declaration)
C06	Payment error (payment pending in the bank)
C07	Late payment correction in AD
C08	Ceiling error (correction in AD because expenditure passed ceiling)
C09	Off-set of irrecoverable amount
C10	Off-set of irrecoverable amount (50/50 rule)
C11	Correction due to recovery of outstanding debts
C12	Correction due to double entry of expenditure
C13	Reallocation of expenditure by Fund (national or community)
C14	EAFRD: Co-financing rate error (amount with wrong co-financing rate in annual declaration)
C15	EAFRD: Co-financing rate error (amount with wrong co-financing rate in X-table)
C20	Conformity corrections
C21	Adjustments on entitlements
C22	Modulation not declared
C23	Exchange rate corrections

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C24	EAGF – 25 % retention on amounts resulting from cross-compliance (R1782/2003, Art. 9)
C25	EAGF – 20 % retention on amounts recovered following irregularities (R1290/2005, Art. 32)
C98	Not required X-table data
C99	Other error

4.4. Files satisfying the rules will look like the following (example for financial year 2008):

F100;F109;Exco;F106

AT01;050207011401006;A03;+505.90

The amount declared in the annual declaration is EUR 505,90 higher than the amount (wrongly) declared in the monthly declarations [Tables 104].

AT01;050207011403006;A03;-505.90

The amount declared in the annual declaration is EUR 505,90 smaller than the amount (wrongly) declared in the monthly declarations [Tables 104].

AT01;050302180000004;A01;-125.80

The amount declared in the annual declaration is EUR 125,80 lower than the amount declared in the monthly declarations [Tables 104] due to the correction on 'administrative errors'.

AT01;050302270000001;C04;+31.05

The amount declared in the annual declaration is EUR 31,05 higher than the amount reported in the X-table due to a cut-off problem.

AT01;050302270000001;C05;-81.00

AT01;050405011321001;B02;+3.04

AT01;050405013211001;C15;+3075.07

AT01;050405013211001;B02;-0.80

AT01;050405013211001;C14;-688.23

etc.

4.5. The 'difference-explanation' files shall be sent through STATEL/eDAMIS with consignment type 'DIFFERENCE-EXPLANATION'.

5. **Documentation (code list)**

5.1. In case where codes are used for fields, for which Annex III does not enforce standard codes, the coordinating body of the Member State must transfer a code list for each paying agency through STATEL/eDAMIS in order to explain all these used codes.

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5.2. This code list can have the look and feel of an ordinary letter. The identity of the paying agency and the name or administrative unit of the addressee shall be clearly marked.

5.3. The eDAMIS client includes a specific consignment type for this kind of tabular transfer, i.e. ‘CODE-LIST’.

6. **Data transfer**

The coordinating body must send the computer files completely and only once.

If the coordinating body notices that false data were transmitted or a problem occurred with the data transfer, the Commission has to be informed immediately. All files, which contain incorrect information, are to be indicated. Therefore, the Commission is to be asked to delete these files. Thereafter, in order to avoid an overlapping of computer records or data files, the coordinating body must send the corrected computer files to replace entirely the previous incorrect information.

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ANNEX III

'AIDE-MÉMOIRE'

FINANCIAL YEAR 2012

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General remark: significance of the X, A and D codes used in Annex I:

All the information marked ‘X’ or ‘A’ is obligatory.

‘X’ = data element already included in the previous version of this Regulation.

‘A’ = data element to be added compared to the previous version of this Regulation.

‘D’ = data element to be deleted compared to the previous version of this Regulation.

Where a data request makes no sense under particular circumstances or is not applicable for the Member States concerned, then put NULL value, which shall be represented by two consecutive semicolons (;;) in the CSV format data file or put a zero value (0.00).

1. **Data relating to payments:**

Preliminary remark: In this section, the term ‘payment’ refers to both the EAGF and EAFRD payments and the receipts.

1.1. *F100: name of paying agency*

Required format: to be expressed by a code (see the code list F100 kept up-to-date on CAP-ED):

https://webgate.ec.europa.eu/agriportal/awaiportal/

1.2. *F101: reference number of payment*

The reference number identifying the payment clearly in the paying agency’s accounts. Removals relating to food aid shall not be considered as sales of intervention products. In this particular case field F101 can be ignored.

▼C1

1.3. *F103: type of payment*

Required format: to be expressed by a one-character code corresponding to the following code list:

Code	Significance
0	Food Aid
1	Advance or partial payment
2	Final payment (first and single payment, or settlement of the balance after advance payment, or normal export refund payment)
3	Recovery/reimbursement (following a sanction)/correction
4	Receipt of amounts (not preceded by an advance or final payment)
5	Pre-financing payment export refund
6	No financial transaction

1.4. *F105: payment with sanction*

Required format: yes = 'Y'; no = 'N'.

1.5. *F105B: cross-compliance: reduction or exclusion from payments*

For EAGF, the field F105B must be used to indicate the amount reduced or excluded (negative amount) on the basis of Article 23 of Council Regulation (EC) No 73/2009 ([1]). This negative amount (in EURO) resulting from cross-compliance control system must only be shown once per beneficiary under direct aids. It concerns the 100 % reduction to the farmer, i.e. without the 25 % retention provided for in Article 25 of Council Regulation (EC) No 73/2009.

For EAFRD, the field is related to the public expenditure. The field must be used to indicate the amount reduced or excluded (negative amount) on the basis of Article 51 of Council Regulation (EC) No 1698/2005 ([2]). This negative amount (in EURO) resulting from cross-compliance control system must only be shown once per beneficiary under the corresponding EAFRD budget codes.

Required format: + 99 …… 99.99 or – 99 … 99.99, where 9 stands for any number from 0 to 9 inclusive.

1.6. *F105C: amount (EUR) not paid: reduction or exclusion from payments as a result of administrative and/or on-the-spot checks*

The field must be used to indicate the amount reduced or excluded on the basis of administrative and/or on-the-spot checks pursuant to the sector relevant regulation. For EAFRD, the field is related to the public expenditure. This (negative) amount resulting from administrative and/or on-the-spot checks must be reported in field F105C for each budget post for which a reduction or exclusion has been made. This negative amount (in EURO) must only be shown once per beneficiary.

([1]) OJ L 30, 31.1.2009, p. 16.
([2]) OJ L 277, 21.10.2005, p. 1.

▼C1

The amount resulting from cross-compliance should be reported in field F105B and consequently, should not form part of the (negative) amount to be reported in field F105C.

Required format: + 99 …… 99.99 or – 99 … 99.99, where 9 stands for any number from 0 to 9 inclusive.

1.7. *F106: amount in EURO*

Amount of each individual item of payment in EURO.

The amounts in field F106 relate to the EAGF and EAFRD expenditure only. National expenditure shall not appear under this heading.

For EAGF, the sum of these amounts (F106) by budget code (F109) shall in principle correspond with the amounts declared in Table 104.

For EAFRD, the sum of these amounts (F106) by budget code (F109) shall in principle correspond with the amounts calculated in the quarterly declarations of expenditure for the same period.

Required format: + 99 …… 99.99 or – 99 … 99.99, where 9 stands for a digit from 0 to 9.

1.8. *F106A: public expenditure in EURO*

Amount of any public contribution to the financing of operations whose origin is the budget of the State, of regional and local authorities, of the European Communities and any similar expenditure.

The sum of these amounts (F106A) by budget code (F109) shall in principle correspond with the certified public expenditure declared in the EAFRD table.

Required format: + 99 …… 99.99 or – 99 … 99.99, where 9 stands for a digit from 0 to 9.

1.9. *F107: currency unit*

Required format: EUR.

1.10. *F108: date of payment*

The date determining the month of declaration to the EAGF/EAFRD.

Required format: ‘YYYYMMDD’ (year in four digits, month in two digits, day in two digits).

1.11. *F109: budget code*

For EAGF, the full code of the Activity Based Budgeting structure must be given, including the title, chapter, article, item and sub-item.

For EAFRD budget line 05040501, the budget sub-items must be given according to Annex IV.

Required ABB-format without spaces: ‘999999999999999’, where 9 stands for a digit from 0 to 9. Missing positions shall be filled with zeroes (e.g. 05020901160 becomes 050209011600000).

▼C1

1.12. *F110: marketing year or period*

For intervention products the Commission needs to know the marketing year to which the product corresponds or the quota period it is to be set off against.

For EAFRD measures only, the programming period must be expressed as:

‘2007-2013’ or ‘2000-2006’.

2. **Data relating to beneficiary (applicant):**

Preliminary remark: The fields F200, F201, F202A, F202B and F202C must always be used to identify the beneficiary of a payment, i.e. the final beneficiary. The fields F220, F221, F222B and F222C may only be used if a payment is made to the beneficiary through an intermediate organisation.

The field F207 is only related to the field F200.

2.1. *F200: identification code*

The individual unique identifier allocated to each applicant at Member State level.

2.2. *F201: name*

The applicant’s last name and first name, or the business name.

2.3. *F202A: applicant’s address (street and number)*

2.4. *F202B: applicant’s address (international post code)*

2.5. *F202C: applicant’s address (municipality or city)*

2.6. *F205: holding in less-favoured region*

In the case of support for a holding in a less-favoured area, this must be indicated here.

Required format: yes = ‘Y’; no = ‘N’.

2.7. *F207: region and sub-region in the Member State*

Region and sub-region code (NUTS 3) is defined by the main activities of the holding of the beneficiary to which the payment is assigned.

The code ‘Extra Region’ (MSZZZ) should only be indicated in cases e.g. where no NUTS 3 code exists.

Required format: NUTS 3 code as specified in the code list F207 on CAP-ED: https://webgate.ec.europa.eu/agriportal/awaiportal/

2.8. *F220: identification code of the intermediate organisation*

The individual unique identifier allocated to intermediate organisations at Member State level.

The payment is made to the beneficiary via the intermediate organisation, i.e. via each intermediate institution or directly to this organisation.

2.9. *F221: name of the intermediate organisation*

The organisation’s name.

▼C1

2.10. *F222B: organisation's address (international post code)*

2.11. *F222C: organisation's address (municipality or city)*

3. **Data relating to declaration/application:**

3.1. *F300: number of declaration/application*

This must enable the declaration/application to be traced through the Member States' files. It should be unique for interventions in agricultural markets, direct aids and rural development ensuring the clear identification of the number of the declaration/application in the accounting system.

3.2. *F300B: date of declaration/application*

The date of receipt of the declaration/application by the paying agency or by one of its delegated bodies (including any divisional or regional offices thereof).

In the case of payments under the national support programmes in the wine sector, the date of application shall be the one specified in Article 37(b) of Commission Regulation (EC) No 555/2008 ([1]).

In the case of rural development support, for measures subject to Title 1 of Commission Regulation (EU) No 65/2011 ([2]) the date of declaration is related to the payment claim referred to in Article 8 of Regulation (EU) No 65/2011. In the case of rural development measures which are subject to Title 2 of that Regulation, the date of application is related to the payment claim referred to in Article 2(b) of Regulation (EU) No 65/2011).

Required format: 'YYYYMMDD' (year in four digits, month in two digits, day in two digits).

3.3. *F301: number of contract/project (where applicable)*

For EAFRD measures and programmes, a unique identification number must be allocated to each project.

3.4. *F304: authorising office*

This is the office responsible for administrative control and authorisation, e.g. the region. The more decentralised the management of the scheme is, the more important this information becomes.

3.5. *F305: number of certificate/licence*

'N' = no, if not applicable.

3.6. *F306: date of issue of the certificate/licence*

This field must be completed when a number of certificate/license is indicated in field F305.

Required format: 'YYYYMMDD' (year in four digits, month in two digits, day in two digits).

3.7. *F307: office holding supporting documents*

Only where this is not the same as that specified in field F304.

([1]) OJ L 170, 30.6.2008, p. 1.
([2]) OJ L 25, 28.1.2011, p. 1.

▼C1

4. **Data relating to security:**

4.1. *F402: amount of processing security (others than tender securities) in EURO*

In the case of advance payments in the wine sector (budget post 05020908) the amount of the security lodged must be indicated.

Required format: + 99 …… 99.99 or – 99 … 99.99, where 9 stands for a digit from 0 to 9.

5. **Data relating to products:**

Preliminary remark concerning quantities: as a basic rule, quantities, areas and numbers of animals must only be shown once. In the case of an advance payment followed by a balance payment, the quantity must be shown in the record of the advance payment. This is also true for cases where the advance payment and balance payment are booked on different budget sub-posts (advances and balance). Adjustments to quantities, areas and numbers of animals must be shown in the records covering the balance or subsequent payments. In the case of sums recovered, if the amount applied for is reduced because of incorrect quantities, areas or numbers of animals, the adjustments to the quantities must be indicated by a minus sign.

5.1. *F500: product code/rural development sub-measure code*

The Member States must draw up their own lists of codes, to be detailed in the explanatory note to the payment file(s).

In the case of rural development measures under EAFRD budget post 05040501, indicate where applicable, a code per sub-measure implemented (e.g. type of agri-environmental measure).

In the case of export refunds: F500 is only required if F804 contains ingredients for which export refund is fixed. Then in F500, the code of the goods (in principle the CN code declared in box 33 of the SAD; 8 digits) must be indicated for non-Annex 1 goods, or the product code for the final processed agricultural products.

5.2. *F502: quantity paid (number of animals, hectares, etc.)*

See preliminary remarks in heading 5 (data relating to products).

For the wine sector, the products obtained after distillation shall be expressed by alcoholic strength.

For all other sectors, the quantity paid shall be expressed in the unit which is laid down in the Regulation as the basis for the premium payment.

Required format: + 99 …… 99.99 or – 99 … 99.99, where 9 stands for a digit from 0 to 9. With a possibility to increase the number of decimals if significant. (max 6).

5.3. *F503: quantity covered by payment application lodged (quantity claimed)*

Required format: + 99 …… 99.99 or – 99 … 99.99, where 9 stands for a digit from 0 to 9. With a possibility to increase the number of decimals if significant (max 6).

▼C1

5.4. *F508A: area covered by payment application lodged*

The area covered by the application.

Required format: + 99 …… 99.99 or – 99 … 99.99, where 9 stands for a digit from 0 to 9.

5.5. *F508B: area covered by payment made*

See preliminary remark in heading 5 (data relating to products).

The area on which the payment is made.

Required format: + 99 …… 99.99 or – 99 … 99.99, where 9 stands for a digit from 0 to 9.

5.6. *F509A: area wrongly declared*

The difference between the area declared and that found. Overstatement being the area declared exceeding the area found and reported with a positive figure. Understatement being the area found exceeding the area declared and reported with a negative figure.

Required format: + 99 …… 99.99 or – 99 … 99.99, where 9 stands for a digit from 0 to 9.

5.7. *F510: Community regulation and article number*

In the case of intervention goods, the ad hoc instrument published in the *Official Journal of the European Union* is required.

5.8. *F511: EAGF rate of aid (EUR) per unit of measurement*

The field F511 must be used if data is reported in one of the required quantity fields F502, F508B and F800. The rate of aid must be expressed in the same unit of measurement as the reported quantity.

Required format: 9 …… 9.999999, where 9 stands for a digit from 0 to 9.

The use of six decimal places may seem odd but some regulations like Council Regulation (EC) No 660/1999 ([1]) fix the premium with up to five decimals even when using EUR. To cover all possibilities the number of decimals has been raised to six.

5.9. *F531: total alcoholic strength by volume*

Expressed in %vol/hl.

Required format: 99.99, where 9 stands for a digit from 0 to 9.

5.10. *F532: natural alcoholic strength by volume*

Expressed in %vol/hl.

Required format: 99.99, where 9 stands for a digit from 0 to 9.

5.11. *F533: wine growing zone*

Wine growing zone as defined in the Appendix to Annex XIb of Council Regulation (EC) No 1234/2007 ([2]).

Required format: to be expressed by one of the following codes: A, B, CI, CII, CIIIA, CIIIB.

([1]) OJ L 83, 27.3.1999, p. 10.
([2]) OJ L 299, 16.11.2007, p.1.

▼C1

6. **Data relating to inspections:**

The Commission needs to know the number of inspections carried out and the number of cases where penalties have been applied as a result. Where the premium is withheld or recovered in full, zero payments must be indicated with the date of the decision in F108.

6.1. *F600: on-the-spot inspection*

The 'on-the-spot checks' mentioned here are those referred to in the relevant regulations ([1]). They include the physical visits of the farm (code 'F' or code 'C') and/or checks by remote sensing (code 'T') and, the physical spot checks of goods (code 'G'), the substitution checks (code 'S') and the specific substitution checks (code 'U') for export refunds.

Field F601 needs to be completed only if an on-farm inspection or control on cross-compliance ('F' or 'C') is indicated in field F600.

Field F602 needs to be completed where an on-the-spot check ('F', 'C', 'T', 'G', 'S' or 'U') is indicated in field F600.

In the case of multiple visits concerning the same measure and the same producer only report once. Every record, be it the advance or balance payment or other, that can be related to a particular inspection, shall have the appropriate code (see below) in field F600.

Administrative checks, within the meaning of the above-mentioned regulations (see footnote below), shall not be mentioned in F600. Nevertheless, sanctioned claims shall be identified in field F105 (code 'Y') and reduced or excluded amounts shall be reported in field F105C (negative amount), whether they originate from an administrative check or on-the-spot check.

Required format: 'N' = no inspection, 'F' = on-farm inspection, 'C' = controls on cross-compliance, 'T' = inspection by remote sensing, 'G' = on-the-spot check of goods, 'S' = substitution check and 'U' = specific substitution check.

In case of a combination of on-farm inspection and cross-compliance and/or inspection by remote sensing one of the corresponding codes 'FT', 'CT', 'CF' or 'FTC' must be shown.

In the case of a combination of checks for export refunds one of the corresponding codes 'GS', 'GSU', 'GU' or 'SU' must be reported.

6.2. *F601: date of inspection*

This field must be completed when an on-farm inspection or control on cross-compliance ('F' or 'C') is indicated in field F600. The date of inspection is not required for remote sensing checks.

([1]) Commission Regulation (EU) No 65/2011 [rural development].

Council Regulation (EC) No 73/2009 [direct support schemes].

Commission Regulation (EC) No 1122/2009 [direct support schemes].

Commission Regulation (EEC) No 2159/89 [nuts].

Commission Regulation (EC) No 1621/1999 [dried grapes].

Commission Regulation (EC) No 1276/2008 [export refunds].

Commission Regulation (EC) No 968/2006 [sugar restructuring fund].

▼C1

Required format: 'YYYYMMDD' (year in four digits, month in two digits, day in two digits).

6.3. *F602: application reduced*

If the application has been reduced as a result of an inspection, this must be indicated here. This field must be completed when an on-the-spot inspection is indicated in field F600.

Required format: yes = 'Y'; no = 'N'.

6.4. *F603: reason for reduction*

Where there is more than one reason indicate the one justifying the highest penalty. This field must be completed when the application has been reduced as a result of an on-the-spot inspection.

Required format: to be expressed by a code; the codes must be explained in the accompanying letter.

7. **Data relating to payment entitlements:**

Preliminary remark:

The Commission needs to know the total amount for each kind of entitlement as defined in Title III of Regulation (EC) No 73/2009.

Furthermore, the Commission needs to know financial information on the amounts not paid following administrative or on-the-spot checks (IACS controls).

7.1. *F700: amount of payment entitlement in EURO*

Amount of payment entitlement in EURO, i.e. the total amount to be paid in respect of the payment entitlements as defined in Title III of Regulation (EC) No 73/2009 after performing the IACS controls.

Required format: + 99 …… 99.99 or – 99 … 99.99, where 9 stands for a digit from 0 to 9.

7.2. *F702: area covered by payment made*

For payment entitlements based on areas: The area on which the payment is made.

Required format: + 99 …… 99.99 or – 99 … 99.99, where 9 stands for a digit from 0 to 9.

If a payment is composed of normal entitlements and entitlements subject to special conditions, then the requested information under section (A) and (B) has to be filled in as appropriate. If a section is not applicable, then put NULL value in that section.

Payment entitlements mentioned below are those referred to in Title III of Regulation (EC) No 73/2009:

7.3. *(A) Payment entitlements based on areas (normal entitlements)*

7.4. *F703: amount in EURO of payment entitlement*

The total amount in EURO of the payment entitlement as lodged in the claim.

Required format: + 99 …… 99.99 or – 99 … 99.99, where 9 stands for a digit from 0 to 9.

▼C1

7.5. *F703A: area covered by payment application lodged*

The 'activated' area covered by the aid application: For payment entitlements based on areas, this is the area 'activated', i.e. maximum area subject to payment (see also Article 57(2) of Commission Regulation (EC) No 1122/2009 ([1])).

Required format: + 99 …… 99.99 or – 99 … 99.99, where 9 stands for a digit from 0 to 9.

7.6. *F703B: area determined*

The area determined as a result of administrative or on-the-spot checks.

Required format: + 99 …… 99.99 or – 99 … 99.99, where 9 stands for a digit from 0 to 9.

7.7. *F703C: area not found*

The difference between the 'activated' area declared in the aid application and the one found as a result of administrative or on-the-spot checks.

Overstatement being the area declared exceeding the area found and reported as a positive figure. Understatement being the area found exceeding the area declared and reported as a negative figure.

Required format: + 99 …… 99.99 or – 99 … 99.99, where 9 stands for a digit from 0 to 9.

7.8. *(B) Payment entitlements subject to special conditions*

7.9. *F707: amount in EURO of payment entitlement*

The total amount in EURO of the payment entitlement as lodged in the claim.

Required format: + 99 …… 99.99 or – 99 … 99.99, where 9 stands for a digit from 0 to 9.

7.10. *F707A: number of livestock units (LU) in the reference period*

This number represents the agricultural activity exercised in the reference period expressed in LU according to Article 44(2) of Regulation (EC) No 73/2009.

Required format: + 99 …… 99.99 or – 99 … 99.99, where 9 stands for a digit from 0 to 9.

7.11. *F707B: number of livestock units (LU) declared*

This field must indicate the exact number of LU declared for the calendar year concerned (Article 44(2) of Regulation (EC) No 73/2009).

Required format: + 99 …… 99.99 or – 99 … 99.99, where 9 stands for a digit from 0 to 9.

7.12. *F707C: number of livestock units (LU) determined*

The number of LU determined as a result of administrative or on-the-spot checks, in order to check the compliance with Article 44(2) of Regulation (EC) No 73/2009.

Required format: + 99 …… 99.99 or – 99 … 99.99, where 9 stands for a digit from 0 to 9.

([1]) OJ L 316, 2.12.2009, p. 65.

▼C1

8. **Additional data relating to export refunds:**

8.1. *F800: net weight/quantity*

See preliminary remark in heading 5 (data relating to products).

The weight or the quantity shall be expressed in the unit of measurement.

In the case of processed products (non-Annex I goods or processed agricultural products): the quantity of the ingredient eligible for funding. If the code of the goods (F500) contains more than one ingredient eligible for funding (F804), then multiple records with corresponding amounts (F106) and quantities (F800) must be created.

Required format: + 99 …… 99.99 or – 99 … 99.99, where 9 stands for a digit from 0 to 9. With a possibility to increase the number of decimals if significant (max 6).

8.2. *F800B: unit of measurement for field F800*

Required format: to be expressed by a one-character code corresponding to the following table:

Code	Meaning
K	Kilogram
L	Litre
P	Piece (item)

8.3. *F801: application number (export refunds: SAD)*

The more detailed the application number is given, the more important this information becomes. For instance, an extension to the application number such as the indication of the ingredient number will allow more precise identification of export refund data.

8.4. *F802: customs office of placing under customs supervision*

The Member States must use the Transit Customs Office List (COL ([1]). This is the list of authorised customs offices for Community/common transit operations. It may be that due to its objective of 'transit operations' some of the customs offices might be missing although this will be the exception. In that case the Member State shall provide the name of the customs office in full.

Required format: The format of the COL code consists of two positions to denote the country (ISO code of a Member State) followed by a six-character code that define the customs office. For instance 'EE1000EE'.

8.5. *F802B: customs office of exit*

Indicate the customs office, which certifies that products covered by refund applications have left the customs territory of the Community. The Member States must use the Transit Customs Office List (COL ([1]). This is the list of authorised customs offices for Community/common transit operations. It may be that due to its objective of 'transit operations' some of the customs offices might be missing although this will be the exception. In that case the Member State shall provide the name of the customs office in full.

([1]) http://ec.europa.eu/taxation_customs/dds2/col/col_home.jsp?Lang=en&redirectionDate=20110330

▼C1

This information is vital for the auditors concerning substitution checks. The information is available in T5 or equivalent documents.

Required format: The format of the COL code consists of two positions to denote the country (ISO code of a Member State) followed by a six-character code that define the customs office. For instance 'GB000392'.

8.6. *F804: export refund code*

In the case of non-processed agricultural products: The 12 digit product code, for which export refund is fixed.

In cases of processed products (non-Annex I goods or processed agricultural products): the CN code(s) of the ingredient(s) for which export refund is fixed. In this case, F500 must be completed with the code of the final product. See also the explanatory note to F800 for the procedure to follow where more than one ingredient of a processed product is eligible for refund.

8.7. *F805: code for destination*

Required format: 'XX', where X stands for a letter between A and Z (codes of the nomenclature of countries and territories for the external trade statistics of the Community. See Commission Regulation (EC) No 2020/2001 ([1]) and subsequent updates).

In view of harmonisation, the Member States shall also use the miscellaneous category (codes Q*) of the nomenclature of countries and territories for the external trade statistics. It is known that that nomenclature does not cover all special export refund cases but the Commission does not require that kind of detail. Member States shall therefore convert their special national codes to the broader categories of the nomenclature of countries and territories for the external trade statistics before sending their data to the Commission.

8.8. *F808: date of advance fixing*

If fixed in advance, the date on which the rate of refund was set.

Required format: 'YYYYMMDD' (year in four digits, month in two digits, day in two digits).

8.9. *F809: last day of validity (advance fixing)*

Required format: 'YYYYMMDD' (year in four digits, month in two digits, day in two digits).

8.10. *F812: reference of the invitation to tender if applicable (advance fixing)*

The procedure stipulated in Article 5 of Commission Regulation (EU) No 234/2010 ([2]) or similar procedure for other sectors. The Commission needs the reference of the invitation to tender.

8.11. *F814: day of acceptance of payment declaration (COM-7)*

For the beef sector: in the case of pre-financing, complete field F814 only (disregarding fields F816 and F816B); if pre-financing is not involved, complete fields F816 and F816B (disregarding field F814).

([1]) OJ L 273, 16.10.2001, p. 6.
([2]) OJ L 72, 20.3.2010, p. 3.

▼C1

Required format: 'YYYYMMDD' (year in four digits, month in two digits, day in two digits).

8.12. *F816: date of acceptance of export declaration*

Date within the meaning of Article 5(1) of Commission Regulation (EC) No 612/2009 ([1]).

Required format: 'YYYYMMDD' (year in four digits, month in two digits, day in two digits).

8.13. *F816B: date of export from the EU territory*

Date of export as indicated on the export declaration or on the T5. See also Article 7(1) of Commission Regulation (EC) No 612/2009.

Required format: 'YYYYMMDD' (year in four digits, month in two digits, day in two digits).

9. **(Not used)**

([1]) OJ L 186, 17.7.2009, p. 1.

▼C1

ANNEX IV

Structure of EAFRD budget codes (F109)

INTRODUCTION

For EAFRD, there is only one budget heading defined in the budget nomenclature: '05040501'.

As the budget codes can be up to 15 figures long, the remaining 7 figures can be used for identifying the programs and measures. This will allow reconciliation of the data from the different sources on financial year, paying agency, measure and program level.

1. **Budget code structure**

The budget codes must have the following structure:

— the first 8 figures are constant: '05040501',

— the following 3 figures indicate the measure, according to the attached list,

— the next 1 digit can have the following values (increasing with increasing co-financing rate:

1 non-convergence region

2 convergence region

3 outermost region

4 voluntary modulation

5 additional contribution for Portugal

6 additional funds from Article 69(5a) of Council Regulation (EC) No 1698/2005, non-convergence region

7 additional funds from Article 69(5a) of Council Regulation (EC) No 1698/2005, convergence region

— the next digit indicates 0 = Operational Program or 1 = Network Program,

— the last 2 figures indicate the program number: figures between '01' and '99' are allowed.

2. **Example**

F109 = '050405011132001' means: budget heading '05040501' (EAFRD), measure '113' (early retirement), convergence region (2), Operational program (0) and program number '01'.

3. **List of the EAFRD measures**

AXIS 1: IMPROVING THE COMPETITIVENESS OF THE AGRICULTURAL AND FORESTRY SECTOR

Code	Measure
111	Vocational training and information actions
112	Setting up of young farmers
113	Early retirement
114	Use of advisory services

▼C1

Code	Measure
115	Setting up of management, relief and advisory services
121	Modernisation of agricultural holdings
122	Improvement of the economic value of forests
123	Adding value to agricultural and forestry products
124	Cooperation for development of new products, processes and technologies in the agriculture and food sector and the forestry sector
125	Infrastructure related to the development and adaptation of agriculture and forestry
126	Restoring agricultural production potential damaged by natural disasters and introducing appropriate prevention actions
131	Meeting standards based on Community legislation
132	Participation of farmers in food quality schemes
133	Information and promotion activities
141	Semi-subsistence farming
142	Producer groups
143	Provision of farm advisory and extension services in Bulgaria and Romania
144	Holdings undergoing restructuring due to a reform of a common market organisation

AXIS 2: IMPROVING THE ENVIRONMENT AND THE COUNTRYSIDE THROUGH LAND MANAGEMENT

Code	Measure
211	Natural handicap payments to farmers in mountain areas
212	Payments to farmers in areas with handicaps, other than mountain areas
213	Natura 2000 payments and payments linked to Directive 2000/60/EC (WFD)
214	Agri-environment payments
215	Animal welfare payments
216	Non-productive investments
221	First afforestation of agricultural land
222	First establishment of agroforestry systems on agricultural land
223	First afforestation of non-agricultural land
224	Natura 2000 payments
225	Forest-environment payments
226	Restoring forestry potential and introducing prevention actions
227	Non-productive investments

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AXIS 3: IMPROVING THE QUALITY OF LIFE IN RURAL AREAS AND ENCOURAGING DIVERSIFICATION OF ECONOMIC ACTIVITY

Code	Measure
311	Diversification into non-agricultural activities
312	Business creation and development
313	Encouragement of tourism activities
321	Basic services for the economy and rural population
322	Village renewal and development
323	Conservation and upgrading of the rural heritage
331	Training and information
341	Skills acquisition, animation and implementation of local development strategies

AXIS 4: LEADER

Code	Measure
411	Implementing local development strategies. Competitiveness
412	Implementing local development strategies. Environment/land management
413	Implementing local development strategies. Quality of life/diversification
421	Implementing cooperation projects
431	Running the local action group, acquiring skills and animating the territory as referred to in Article 59

5: TECHNICAL ASSISTANCE

Code	Measure
511	Technical assistance

6: COMPLEMENT TO DIRECT PAYMENT FOR BULGARIA AND ROMANIA

Code	Measure
611	Complement to direct payment