Commission Implementing Regulation (EU) 2015/2222 of 1 December 2015 amending Implementing Regulation (EU) No 908/2014 as regards declarations of expenditure, conformity clearance and the content of the annual accounts

COMMISSION IMPLEMENTING REGULATION (EU) 2015/2222

of 1 December 2015

amending Implementing Regulation (EU) No 908/2014 as regards declarations of expenditure, conformity clearance and the content of the annual accounts

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008[(1)], and in particular Article 36(6) and Articles 53(1)(b) and 57(2)(b) thereof,

Whereas:

(1) Article 23(1) of Commission Implementing Regulation (EU) No 908/2014[(2)] establishes how to calculate the Union contribution to be paid in respect of expenditure declared. It should be clarified that this provision applies to the payments related to the rural development programmes referred to in Article 6 of Regulation (EU) No 1305/2013 of the European Parliament and of the Council[(3)] and to the rural development programmes referred to in Article 15 of Council Regulation (EC) No 1698/2005[(4)].

(2) Therefore, it should be further clarified that, as regards the rural development programmes referred to in Article 6 of Regulation (EU) No 1305/2013, the calculation of the Union contribution should be based on the European Agricultural Fund for Rural Development (EAFRD) contribution rate for each measure, type of operation with a specific EAFRD contribution rate and technical assistance mentioned in the financing plan, and that, as regards the rural development programmes referred to in Article 15 of Regulation (EC) No 1698/2005, the calculation should be based on the EAFRD contribution rate for each priority mentioned in the financing plan.

(3) In accordance with Article 70(4c) of Regulation (EC) No 1698/2005, Member States under financial assistance may derogate from the maximum EAFRD co-financing rates set out in paragraphs 3, 4 and 5 of that Article. It is therefore necessary to mention in Article 23(1) of Implementing Regulation (EU) No 908/2014 how to calculate the Union contribution as regards rural development programmes modified in accordance with Article 70(4c) of Regulation (EC) No 1698/2005.

(4) Furthermore, it is appropriate to make clear in Article 23(2) of Implementing Regulation (EU) No 908/2014 that, as regards the rural development programmes referred to in

Changes to legislation: *There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2015/2222. (See end of Document for details)*

Article 15 of Regulation (EC) No 1698/2005, the interim payments are limited to the total EAFRD contribution to each priority.

(5) Article 34(9) of Implementing Regulation (EU) No 908/2014 provides that where it is justified the Commission may extend the relevant time periods provided for in paragraphs 3 and 4 of that Article. Even if Article 34(5) refers back to paragraphs 3 and 4 of that Article, it is also appropriate to include paragraph 5 in the cross reference in Article 34(9) to make it clear that paragraph 9 applies to all relevant time periods referred to in paragraphs 3, 4 and 5 of Article 34.

(6) Articles 34 and 40 of Implementing Regulation (EU) No 908/2014 set up time periods during the conformity clearance and conciliation procedures, respectively. The experience gained in relation to the application of those time periods has shown that it is appropriate not to take into account the month of August in the calculation of the time periods, that month being usually the period of summer holidays.

(7) The model table set out in Annex II to Implementing Regulation (EU) No 908/2014 should be amended to address certain inaccuracies. In particular, for new irregularity cases, the requirement to report whether the case is included in the debtors' ledger is deemed to be no longer necessary as all new cases reported in the Annex II table should already be recorded in the debtors' ledger in accordance with Article 54(1) of Regulation (EU) No 1306/2013.

(8) Implementing Regulation (EU) No 908/2014 should therefore be amended accordingly.

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

HAS ADOPTED THIS REGULATION:

Article 1

Implementing Regulation (EU) No 908/2014 is amended as follows:

(1) in Article 23, paragraphs 1 and 2 are replaced by the following:

1. The Union contribution to be paid in respect of the eligible public expenditure shall be calculated as follows:

   a as regards rural development programmes referred to in Article 15 of Regulation (EC) No 1698/2005: for each reference period referred to in Article 22(2) of this Regulation on the basis of the EAFRD contribution rate for each priority mentioned in the financing plan in force on the first day of that period;

   b as regards rural development programmes referred to in Article 6 of Regulation (EU) No 1305/2013: for each reference period referred to in Article 22(2) of this Regulation on the basis of the EAFRD contribution rate for each measure, type of operation with a specific EAFRD contribution rate and technical assistance mentioned in the financing plan in force on the first day of that period.

The calculation shall take account of the corrections to the Union contribution as declared in the declaration of expenditure for that period.

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2015/2222. (See end of Document for details)*

By way of derogation from the first subparagraph, for rural development programmes modified in accordance with Article 70(4c) of Regulation (EC) No 1698/2005, the Union contribution shall be calculated on the basis of the EAFRD contribution rate for each priority mentioned in the financing plan in force on the last day of the reference period.

2 Without prejudice to the ceiling provided for in Article 34(2) of Regulation (EU) No 1306/2013, where the combined total of the Union contribution to be paid under the rural development programme exceeds the total programmed for a measure, as regards the rural development programmes referred to in Article 6 of Regulation (EU) No 1305/2013, or a priority, as regards the rural development programmes referred to in Article 15 of Regulation (EC) No 1698/2005, the amount to be paid shall be reduced to the amount programmed for that measure or priority. Any Union contribution excluded as a result may be paid later provided that an adjusted financing plan has been submitted by the Member State and accepted by the Commission.;

(2) Article 34 is amended as follows:

(a) paragraph 9 is replaced by the following:

9. In duly justified cases to be notified to the Member State concerned, the Commission may extend the time periods set out in paragraphs 3, 4 and 5.;

(b) the following paragraph 11 is added:

11. Where the time periods referred to in paragraphs 2, 3, 4 and 5 include fully or partially the month of August, the running of those time periods will be suspended during that month.;

(3) in Article 40, the following paragraph is added:

5. Where the time periods referred to in paragraphs 1, 3 and 4 include fully or partially the month of August, the running of those time periods will be suspended during that month.;

(4) Annex II is replaced with the text set out in the Annex to this Regulation.

Article 2

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

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

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2015/2222. (See end of Document for details)*

[X1ANNEX

Editorial Information

X1 Substituted by Corrigendum to Commission Implementing Regulation (EU) 2015/2222 of 1 December 2015 amending Implementing Regulation (EU) No 908/2014 as regards declarations of expenditure, conformity clearance and the content of the annual accounts (Official Journal of the European Union L 316 of 2 December 2015).

ANNEX II

Model table referred to in Article 29(f)

The information referred to in Article 29(f) shall be provided per paying agency by using the following table:

New cases[a]	**Old cases**[b]		
x	x	Paying Agency	A
x	x	Fund	B
x	x	Case (Old/New)	AA
x		Financial year of expenditure of origin	V1[c]
x		Budget codes of expenditure of origin	V2[d]
x	x	Financial year n	C
x	x	Currency unit	D
x	x	Case identification number	E
x	x	OLAF identification if applicable[e]	F
	x	Case in debtors' ledger	G
x	x	Beneficiary identification	H
x	x	Programme closed (only for EAFRD)	I

a This concerns the cases reported by using this model set out in this Annex starting with financial year 2015.

b This concerns the cases reported by using this model set out in this Annex until financial year 2014 included.

c Information to be provided starting financial year 2016.

d Information to be provided starting financial year 2016.

e This concerns the OLAF reference number(s) (IMS notification numbers).

"x" denotes that the column is applicable.]