# Commission Implementing Regulation (EU) 2015/1974 of 8 July 2015 setting out the frequency and the format of the reporting of irregularities concerning the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund, under Regulation (EU) No 1303/2013 of the European Parliament and of the Council

## COMMISSION IMPLEMENTING REGULATION (EU) 2015/1974

## of 8 July 2015

## setting out the frequency and the format of the reporting of irregularities concerning the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund, under Regulation (EU) No 1303/2013 of the European Parliament and of the Council

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006[(1)], and in particular the sixth subparagraph of Article 122(2) thereof,

Whereas:

(1) Member States are required to report irregularities pursuant to Article 122(2) of Regulation (EU) No 1303/2013 and in accordance with the provisions of Commission Delegated Regulation (EU) 2015/1970[(2)].

(2) Financial interests of the Union should be protected in the same way irrespective of the fund used to deliver the objectives for which it was established. To that end Regulation (EU) No 1303/2013, as well as Regulations (EU) No 1306/2013[(3)], (EU) No 223/2014[(4)] and (EU) No 514/2014[(5)] of the European Parliament and of the Council, empower the Commission to adopt rules on the reporting of irregularities. To ensure that identical rules apply in respect of all the funds governed by those Regulations, it is necessary that this Regulation contains provisions identical to those in Commission Implementing Regulations (EU) 2015/1975[(6)], (EU) 2015/1976[(7)] and (EU) 2015/1977[(8)].

(3) In order to ensure an efficient analysis and overall management of cases of irregularity, Member States are required to submit to the Commission relevant information on detected irregularities on a regular and timely basis. In order to protect the Union's financial interests it is necessary to lay down uniform conditions for the submission of that information, in particular about its frequency and format.

**Changes to legislation:** *Commission Implementing Regulation (EU) 2015/1974 is up to date with all changes known to be in force on or before 24 December 2020. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

(4) In order to avoid an irregularity having repercussions outside the territory of the reporting Member State, that Member State should report any such irregularity to the Commission without delay.

(5) In order to fully exploit the advantages derived from the use of electronic means for the exchange of information while preserving the security of exchanges, Member States should use the dedicated Irregularity Management System (IMS) provided on the Anti-Fraud Information System platform established by the Commission.

(6) Member States and the Commission should ensure that transfer of data through the Irregularity Management System is performed in a secure manner allowing for availability, integrity, authenticity and confidentiality of information.

(7) The use of the euro as the only currency for the reporting of irregularities is necessary to ensure the comparability of the information reported. For Member States which have not adopted the euro as their currency it is necessary to define the exchange rate to be used to convert the amounts concerned into euro and the exchange rate to be used to convert expenditure which has not been registered in the accounts of the certifying authority.

(8) The measures provided for in this Regulation are in accordance with the opinion of the Coordination Committee for the European Structural and Investment Funds established by Article 150(1) of Regulation (EU) No 1303/2013.

(9) As payments have already been made for the funds concerned and irregularities could occur, the provisions of this Regulation should be applicable immediately. This Regulation should therefore enter into force on the day following that of its publication in the *Official Journal of the European Union*,

HAS ADOPTED THIS REGULATION:

*Article 1*

**Subject matter**

This Regulation sets out the frequency and format of the reporting of irregularities referred to in the sixth subparagraph of Article 122(2) of Regulation (EU) No 1303/2013.

*Article 2*

**Frequency of the reporting of irregularities**

1 Within two months following the end of each quarter, Member States shall send to the Commission initial report on irregularities referred to in Article 3 of Delegated Regulation (EU) 2015/1970.

2 Member States shall send to the Commission the follow-up report referred to in Article 4 of Delegated Regulation (EU) 2015/1970 as soon as possible after obtaining the relevant information.