Commission Implementing Regulation (EU) 2015/583 of 13 April 2015 amending Implementing Regulation (EU) No 908/2014 as regards declarations of expenditure for rural development programmes and transparency

COMMISSION IMPLEMENTING REGULATION (EU) 2015/583

of 13 April 2015

amending Implementing Regulation (EU) No 908/2014 as regards declarations of expenditure for rural development programmes and transparency

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 Article 114 thereof,

Whereas:

(1) Article 22(2) of Commission Implementing Regulation (EU) No 908/2014[(2)] sets the deadlines by which Member States are to send declarations of expenditure for approved rural development programmes, as well as the corresponding periods of expenditure.

(2) The Member States have to declare to the Commission all expenditure they have paid under their own responsibility to the beneficiaries prior to the approval of a rural development programme in the first declaration of expenditure following that approval. The same rule applies *mutatis mutandis* in case of amendment of a rural development programme.

(3) For the purposes of accounting it is necessary to clarify that the declaration concerning expenditure paid by the paying agencies prior to the approval of a rural development programme or prior to the amendment of a rural development programme should correspond to entire periods as specified in the first subparagraph of Article 22(2) of Implementing Regulation (EU) No 908/2014. Furthermore, all expenditure paid by paying agencies during the period in which the approval of a rural development programme or its amendment takes place should be declared by the deadline set for the corresponding period in that Article.

(4) It is also necessary to clarify that the rule laid down in the second subparagraph of Article 22(2) of Implementing Regulation (EU) No 908/2014 should not apply for financing plan adjustments as referred to in Article 23(2) of that Regulation.

(5) Article 57 of Implementing Regulation (EU) No 908/2014 provides that the information referred to in Article 111(1)(c) and (d) of Regulation (EU) No 1306/2013 includes a description of the measures financed by the Funds listed in Annex XIII to that Regulation. The support schemes set out under Council Regulation (EC) No 73/2009[(3)]

Changes to legislation: *There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2015/583. (See end of Document for details)*

should be added to Annex XIII as the provisions of Regulation (EU) No 1307/2013 of the European Parliament and of the Council[4] only start to apply as of 1 January 2015.

(6) Article 63 of Implementing Regulation (EU) No 908/2014 provides for derogation from the application of Article 3(3) of Commission Regulation (EC) No 259/2008[5] as regards the period in which the information referred to in that Article should remain available on the website. This provision should be modified to apply to payments made for both financial years 2012 and 2013. To ensure the continuity of publication it should provide for the information to remain available on the website until 31 May 2015 or until the information concerning the payments made for financial year 2014 is published in accordance with Article 59(2) of Implementing Regulation (EU) No 908/2014.

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

(8) 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 22(2), the second subparagraph is replaced by the following:

> However, all expenditure paid by paying agencies to the beneficiaries in accordance with Article 65(2) of Regulation (EU) No 1303/2013 until the end of the last period, as specified in the first subparagraph of this paragraph, prior to the approval of a rural development programme as referred to in Article 6 of Regulation (EU) No 1305/2013 is made under the Member States' responsibility and shall be declared to the Commission in the first declaration of expenditure following the approval of that programme. The same rule shall apply *mutatis mutandis* in case of amendment of a rural development programme as referred to in Article 11 of Regulation (EU) No 1305/2013, except for financing plan adjustments as referred to in Article 23(2) of this Regulation.;

(2) in Article 63, the second paragraph is replaced by the following:

> However, Regulation (EC) No 259/2008 shall continue to apply to payments made for financial years 2012 and 2013. By way of derogation from Article 3(3) of that Regulation, the information referred to in that Article shall remain available on the website until 31 May 2015 or until the information concerning the payments made for the financial year 2014 is published in accordance with Article 59(2) of this Regulation.;

(3) in Annex XIII the following point 9 is added:

9. The support schemes set out in Annex I to Council Regulation (EC) No 73/2009.

Article 2

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