

COMMISSION IMPLEMENTING REGULATION (EU) 2015/1532**of 15 September 2015****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 the 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 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 104 thereof,

Whereas:

- (1) Article 31(1) of Commission Implementing Regulation (EU) No 908/2014 ⁽²⁾ provides that the form and content of the accounting information referred to in Article 30(1)(c) of that Regulation and the way it is to be forwarded to the Commission are to be those provided in accordance with Commission Implementing Regulation (EU) No 1067/2014 ⁽³⁾.
- (2) The Annexes to Implementing Regulation (EU) No 1067/2014 cannot be used for their intended purposes in the financial year 2016. Implementing Regulation (EU) No 1067/2014 should therefore be repealed and replaced by a new regulation setting out the form and content of the accounting information for that financial year.
- (3) The measures provided for in this Regulation are in accordance with the opinion of the Agricultural Funds Committee,

HAS ADOPTED THIS REGULATION:

Article 1

The form and content of the accounting information referred to in Article 30(1)(c) of Implementing Regulation (EU) No 908/2014 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 concerning EAGF and EAFRD expenditure), III (Aide-mémoire) and IV (Structure of EAFRD budget codes [F109]) to this Regulation.

Article 2

Implementing Regulation (EU) No 1067/2014 is repealed with effect from 16 October 2015.

⁽¹⁾ OJ L 347, 20.12.2013, p. 549.

⁽²⁾ Commission Implementing Regulation (EU) No 908/2014 of 6 August 2014 laying down rules for the application of Regulation (EU) No 1306/2013 of the European Parliament and of the Council with regard to paying agencies and other bodies, financial management, clearance of accounts, rules on checks, securities and transparency (OJ L 255, 28.8.2014, p. 59).

⁽³⁾ Commission Implementing Regulation (EU) No 1067/2014 of 3 October 2014 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 the EAFRD as well as for monitoring and forecasting purposes (OJ L 295, 11.10.2014, p. 1).

Article 3

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

It shall apply from 16 October 2015.

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

Done at Brussels, 15 September 2015.

For the Commission
The President
Jean-Claude JUNCKER

ANNEX I

X-TABLE
Financial year 2016

2016	A↓	2015	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	F301	F304	F305	F306	F307	F402	F500	F502	F503	F508A	
05020101	1000	05020101	1000	X	X	X	X		X	X		X	X	X		X	X	X	X	X							X				X	X			X			
05020101	1003	05020101	1003	X	X	X	X		X	X		X	X	X		X	X	X	X	X							X				X	X			X			
05020102	1011	05020102	1011																																			
05020102	1012	05020102	1012																																			
05020102	1013	05020102	1013																																			
05020199	1021	05020199	1021	D	D	D				D		D	D	D	D	D	D	D	D	D		D					D			D					D			
05020199	1022	05020199	1022	D	D	D				D		D	D	D		D	D	D	D	D		D					D			D	D	D	D	D	D	D	D	
05020199	1090	05020199	1090	X	X					X		X	X	X		X	X	X	X	X							X	X							X	X		
05020201	1850	05020201	1850	X	X	X	X		X	X		X	X	X		X	X	X	X	X							X			X	X				X			
05020300	3010	05020300	3010	X	X	X	X		X	X		X	X	X		X	X	X	X	X							X			X	X				X			
05020300	3011	05020300	3011	X	X	X	X		X	X		X	X	X		X	X	X	X	X							X			X	X				X			
05020300	3012	05020300	3012	X	X	X	X		X	X		X	X	X		X	X	X	X	X							X			X	X				X			
05020300	3013	05020300	3013	X	X	X	X		X	X		X	X	X		X	X	X	X	X							X			X	X				X			
05020300	3014	05020300	3014	X	X	X	X		X	X		X	X	X		X	X	X	X	X							X			X	X				X			
05020499	3100	05020499	3100	X	X	X				X		X	X	X		X	X	X	X	X							X			X		X				X		
05020499	3119	05020499	3119	D	D	D	D		D	D		D	D	D		D	D	D	D	D							D			D	D				D			
05020501	1100	05020501	1100	X	X	X	X		X	X		X	X	X		X	X	X	X	X							X			X	X				X			
05020503	1112	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	X

2016	A↓	2015	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	1000	05020101	1000				X				X		D	D											X	X	X	X	X	X	X	X	X	X	X	X	X	X			
05020101	1003	05020101	1003				X				X		D	D											X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		
05020102	1011	05020102	1011																																						
05020102	1012	05020102	1012																																						
05020102	1013	05020102	1013																																						
05020199	1021	05020199	1021			D																																			
05020199	1022	05020199	1022			D	D																																		
05020199	1090	05020199	1090																																						
05020201	1850	05020201	1850				X				X		D	D											X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
05020300	3010	05020300	3010				X				X		D	D											X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
05020300	3011	05020300	3011				X				X		D	D											X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
05020300	3012	05020300	3012				X				X		D	D											X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
05020300	3013	05020300	3013				X				X		D	D											X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
05020300	3014	05020300	3014				X				X		D	D											X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
05020499	3100	05020499	3100			X																																			
05020499	3119	05020499	3119				D				D		D	D											D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
05020501	1100	05020501	1100				X				X		D	D											X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
05020503	1112	05020503	1112			X	X																																		

2016	A↓	2015	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			
05020508	0000	05020508	0000																																						
05020599	0000	05020599	0000	X	X	X				X		X	X	X	X	X	X	X	X	X							X			X			X		X	X					
05020603	0000	05020603	0000	X	X	X				X		X	X	X		X	X	X	X	X							X		X	X			X		X	X	X				
05020603	1239	05020603	1239	D	D	D				D		D	D	D		D	D	D	D	D		D					D		D	D			D		D	D	D				
05020605	1211	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	0000	05020699	0000	X	X					X		X	X	X		X	X	X	X	X															X	X					
05020699	1210	05020699	1210	D	D	D	D		D	D		D	D	D		D	D	D	D	D							D				D	D			D						
05020699	1240	05020699	1240	X	X	X				X		X	X	X	X	X	X	X	X	X							X	X		X			X		X	X					
05020703	0000	05020703	0000	X	X	X	X		X	X		X	X	X		X	X	X	X	X		X					X	X		X			X		X	X					
05020799	1401	05020799	1401	D	D	D				D		D	D	D	D	D	D	D	D	D		D					D	D		D			D		D	D	D				
05020799	1403	05020799	1403	D	D	D				D		D	D	D	D	D	D	D	D	D		D					D	D		D			D		D	D	D				
05020799	1409	05020799	1409	X	X	X	X		X	X		X	X	X	X	X	X	X	X	X		X					X			X			X		X						
05020803	0000	05020803	0000	X	X	X	X		X	X		X	X	X	X	X	X	X	X	X		X					X	X		X			X	X							
05020803	1502	05020803	1502	X	X	X	X		X	X		X	X	X	X	X	X	X	X	X		X					X	X		X			X	X							
05020811	0000	05020811	0000	X	X	X	X		X	X		X	X	X	X	X	X	X	X	X		X					X	X		X			X								
05020811	1509	05020811	1509	X	X		X		X	X		X	X	X	X	X	X	X	X	X		X					X	X		X			X								
05020812	0000	05020812	0000	X	X	X				X		X	X	X	X	X	X	X	X	X		X					X			X			X		X	X	X				
05020899	0000	05020899	0000	X	X					X		X	X	X		X	X	X	X	X		X													X	X					

2016	A↓	2015	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		
05020508	0000	05020508	0000																																				
05020599	0000	05020599	0000			X	X																																
05020603	0000	05020603	0000			X																																	
05020603	1239	05020603	1239			D																																	
05020605	1211	05020605	1211				X				X	D	D	D																									
05020699	0000	05020699	0000																																				
05020699	1210	05020699	1210				D				D		D	D											D	D	D	D	D	D	D	D	D	D	D	D	D	D	
05020699	1240	05020699	1240				X				X	D																											
05020703	0000	05020703	0000			X	X																																
05020799	1401	05020799	1401																																				
05020799	1403	05020799	1403																																				
05020799	1409	05020799	1409																																				
05020803	0000	05020803	0000																																				
05020803	1502	05020803	1502																																				
05020811	0000	05020811	0000																																				
05020811	1509	05020811	1509																																				
05020812	0000	05020812	0000			X	X																																
05020899	0000	05020899	0000																																				

2016	A↓	2015	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	F30F	F402	F500	F502	F503	F505A					
05020899	1500	05020899	1500	X	X	X	X		X	X		X	X	X		X	X	X	X	X							X				X	X			X								
05020899	1510	05020899	1510	X	X	X	X		X	X		X	X	X		X	X	X	X	X							X				X	X			X								
05020899	1512	05020899	1512	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					
05020899	1515	05020899	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	X	X					
05020908	0000	05020908	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		
05020999	0000	05020999	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		
05020999	1600	05020999	1600	X	X	X	X		X	X		X	X	X		X	X	X	X	X							X				X	X			X								
05020999	1610	05020999	1610	X	X	X				X		X	X	X	X	X	X	X	X	X		X					X	X	X	X			X		X	X							
05020999	1630	05020999	1630	X	X	X				X		X	X	X	X	X	X	X	X	X		X					X	X			X			X	X								
05020999	1640	05020999	1640	X	X	X				X		X	X	X	X	X	X	X	X	X		X					X	X			X			X							X		
05020999	1650	05020999	1650	X	X	X				X		X	X	X	X	X	X	X	X	X		X					X	X			X			X							X		
05020999	1690	05020999	1690	X	X					X		X	X	X		X	X	X	X	X																X	X						
05021001	3800	05021001	3800	X	X	X				X		X	X	X	X	X	X	X	X	X																							
05021001	3801	05021001	3801	X	X	X				X		X	X	X	X	X	X	X	X	X																							
05021099	0000	05021099	0000	X	X					X		X	X	X		X	X	X	X	X																X	X						
05021103	0000	05021103	0000	X	X	X	X		X	X		X	X	X	X	X	X	X	X	X		X						X	X			X			X	X							
05021104	0000	05021104	0000	X	X	X				X		X	X	X	X	X	X	X	X	X		X						X	X			X	X			X	X						
05021199	0000	05021199	0000	X	X					X		X	X	X		X	X	X	X	X								X	X							X	X						

2016	A↓	2015	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	1500	05020899	1500				X				X		D	D											X	X	X	X	X	X	X	X	X	X	X	X	X	X			
05020899	1510	05020899	1510				X				X		D	D											X	X	X	X	X	X	X	X	X	X	X	X	X	X			
05020899	1512	05020899	1512				D																																		
05020899	1515	05020899	1515				X																																		
05020908	0000	05020908	0000	X	X	X	X	X	X	X	X	D	D	D																											
05020999	0000	05020999	0000	X	X	X	X				X	D	D	D																											
05020999	1600	05020999	1600				X				X		D	D										X	X	X	X	X	X	X	X	X	X	X	X	X	X	X			
05020999	1610	05020999	1610			X				X																															
05020999	1630	05020999	1630			X	X	X	X	X	X	D	D	D																											
05020999	1640	05020999	1640	X	X	X	X			X	X	D	D	D																											
05020999	1650	05020999	1650	X	X	X	X			X																															
05020999	1690	05020999	1690																																						
05021001	3800	05021001	3800			X																																			
05021001	3801	05021001	3801			X																																			
05021099	0000	05021099	0000																																						
05021103	0000	05021103	0000				X																																		
05021104	0000	05021104	0000			X	X																																		
05021199	0000	05021199	0000																																						

2016	A↓	2015	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					
05021199	1300	05021199	1300				X				X	D	D	D																												
05021199	1710	05021199	1710			X	X				X	D	D	D																												
05021199	1751	05021199	1751								D	D	D	D																												
05021201	2000	05021201	2000				X				X		D	D											X	X	X	X	X	X	X	X	X	X	X	X	X	X	X			
05021201	2001	05021201	2001				X				X		D	D											X	X	X	X	X	X	X	X	X	X	X	X	X	X	X			
05021201	2002	05021201	2002				X				X		D	D											X	X	X	X	X	X	X	X	X	X	X	X	X	X	X			
05021201	2003	05021201	2003				X				X		D	D											X	X	X	X	X	X	X	X	X	X	X	X	X	X	X			
05021202	0000					A																																				
05021202	2011	05021202	2011																																							
05021202	2012	05021202	2012																																							
05021202	2013	05021202	2013																																							
05021204	2030	05021204	2030			X																																				
05021204	2031	05021204	2031																																							
05021204	2032	05021204	2032																																							
05021204	2033	05021204	2033																																							
05021208	3120	05021208	3120			X	X																																			
05021299	0000	05021299	0000																																							
05021299	2050	05021299	2050			X																																				
05021299	2099	05021299	2099																																							

2016	A↓	2015	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		
05021301	2100	05021301	2100				X				X		D	D											X	X	X	X	X	X	X	X	X	X	X	X	X		
05021302	2110	05021302	2110			X																																	
05021304	2101	05021304	2101				X				X		D	D											X	X	X	X	X	X	X	X	X	X	X	X	X	X	
05021399	2126	05021399	2126			X	X																																
05021399	2129	05021399	2129																																				
05021399	2190	05021399	2190																																				
05021501	2300	05021501	2300				X				X		D	D											X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
05021502	2301	05021502	2301			X																																	
05021504	2310	05021504	2310				X				X		D	D											X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
05021505	2311	05021505	2311				X				X		D	D											X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
05021506	2320	05021506	2320																																				
05021599	2390	05021599	2390																																				
05030101	0000	05030101	0000	X	X						X				X	X	X	X	X	X	X	X	X	X															
05030102	0000	05030102	0000	D	D						X																												
05030102	0010	05030102	0000								A																												
05030103	0000	05030103	0000								X	D	D	D																									
05030104	0000	05030104	0000	X	X		X				X	D	D	D																									
05030105	0000	05030105	0000								X	D	D	D																									
05030106	0000	05030106	0000	X	X		X				X																												

2016	A↓	2015	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	F505A						
05030107	0000	05030107	0000	X	X	X	X	X	D	X		X	X	X		X	X	X	X	X		X					X	X		X			X						D					
05030110	0010			A	A	A	A	A		A		A	A	A		A	A	A	A	A		A					A	A		A			A											
05030111	0000			A	A	A	A	A		A		A	A	A		A	A	A	A	A		A					A	A		A			A											
05030112	0000			A	A	A	A	A		A		A	A	A		A	A	A	A	A		A					A	A		A			A											
05030113	0000			A	A	A	A	A		A		A	A	A		A	A	A	A	A		A					A	A		A			A											
05030199	0000	05030199	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			
05030206	2120	05030206	2120	X	X		X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X			X			X	X							
05030207	2121	05030207	2121	X	X		X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X			X			X	X							
05030213	2220	05030213	2220	X	X		X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X			X			X	X							
05030214	2221	05030214	2221	X	X		X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X			X			X	X							
05030228	1420	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	0000	05030236	0000	D	D	D	D	D	D	D		D	D	D		D	D	D	D	D		D					D	D		D			D											
05030239	0000	05030239	0000	D	D	D	D	D	D	D		D	D	D		D	D	D	D	D		D					D	D		D			D				D	D						
05030240	0000	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	X	X	X	X	X	
05030242	0000	05030242	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	D	D	D		
05030244	0000	05030244	0000	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X			X		X	X	X							
05030250	0000	05030250	0000	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X			X		X									
05030252	0000	05030252	0000	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X			X		X									
05030260	0000			A	A	A	A	A		A		A	A	A		A	A	A	A	A		A					A	A		A			A		A									

2016	A↓	2015	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			
05030107	0000	05030107	0000	D	D						X																													
05030110	0010										A																													
05030111	0000										A																													
05030112	0000										A																													
05030113	0000										A																													
05030199	0000	05030199	0000	X	X		X				X	D	D	D																										
05030206	2120	05030206	2120								X	D	D	D																										
05030207	2121	05030207	2121																																					
05030213	2220	05030213	2220								X	D	D	D																										
05030214	2221	05030214	2221																																					
05030228	1420	05030228	1420				X																																	
05030236	0000	05030236	0000								D	D	D	D																										
05030239	0000	05030239	0000								D	D	D	D																										
05030240	0000	05030240	0000	X	X		X				X																													
05030242	0000	05030242	0000	D	D		D				D	D	D	D																										
05030244	0000	05030244	0000								X	D	D	D																										
05030250	0000	05030250	0000								X	D	D	D																										
05030252	0000	05030252	0000								X	D	D	D																										
05030260	0000										A																													

2016	A↓	2015	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	F505A			
05030261	0000			A	A	A	A	A		A		A	A	A		A	A	A	A	A		A					A	A		A			A								
05030299	0000	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	0001	05030299	0001	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X									X		
05030299	0004	05030299	0004	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X										X	
05030299	0005	05030299	0005	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	
05030299	0008	05030299	0008	X	X		X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X			X			X	X				
05030299	0009	05030299	0009	X	X		X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X			X			X	X				
05030299	0010	05030299	0010	X	X		X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X			X			X	X				
05030299	0018	05030299	0018	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X			X			X	X				
05030299	0019	05030299	0019	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X										X	
05030299	0021	05030299	0021	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	X	X	
05030299	0022	05030299	0022	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	X	X	
05030299	0024	05030299	0024	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X										X	
05030299	0025	05030299	0025	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X										X	
05030299	0026	05030299	0026	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X		X					X	X		X										X	
05030299	0036	05030236	0000	A	A	A	A	A	A	A		A	A	A		A	A	A	A	A		A					A	A		A			A								
05030299	0039	05030239	0000	A	A	A	A	A	A	A		A	A	A		A	A	A	A	A		A					A	A		A			A			A	A				
05030299	0041	05030299	0041	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	
05030299	0042	05030242	0000	A	A	A	A	A	A	A		A	A	A	A	A	A	A	A	A		A					A	A		A			A		A	A	A	A	A	A	

2016	A↓	2015	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	
05030261	0000										A																											
05030299	0000	05030299	0000	X	X		X				X	D	D	D																								
05030299	0001	05030299	0001	X	X						X	D	D	D																								
05030299	0004	05030299	0004	X	X		X				X	D	D	D																								
05030299	0005	05030299	0005	X	X		X				X	D	D	D																								
05030299	0008	05030299	0008								X	D	D	D																								
05030299	0009	05030299	0009								X	D	D	D																								
05030299	0010	05030299	0010								X	D	D	D																								
05030299	0018	05030299	0018				X				X	D	D	D																								
05030299	0019	05030299	0019	X	X		X				X	D	D	D																								
05030299	0021	05030299	0021	X	X		X				X	D	D	D																								
05030299	0022	05030299	0022	X	X		X				X	D	D	D																								
05030299	0024	05030299	0024	X	X		X				X	D	D	D																								
05030299	0025	05030299	0025	X	X		X				X	D	D	D																								
05030299	0026	05030299	0026	X	X		X				X	D	D	D																								
05030299	0036	05030236	0000								A																											
05030299	0039	05030239	0000								A																											
05030299	0041	05030299	0041	X	X		X				X	D	D	D																								
05030299	0042	05030242	0000	A	A		A				A																											

2016	A↓	2015	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	0043	05030299	0043	X	X	X	X	X	X	X		X	X	X	X	X	X	X	X	X		X					X	X		X			X							X	
05030299	0051	05030299	0051	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X	X		X					X	X		X										X
05030299	1310	05030299	1310	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X	X		X					X	X		X										X
05030299	2125	05030299	2125	X	X		X	X	X	X		X	X	X		X	X	X	X	X	X		X					X			X			X		X	X				
05030299	2128	05030299	2128	X	X		X	X	X	X		X	X	X		X	X	X	X	X	X		X					X	X		X			X		X	X				
05030299	2222	05030299	2222	X	X		X	X	X	X		X	X	X		X	X	X	X	X	X		X					X	X		X			X		X	X				
05030299	3900	05030299	3900	X	X					X		X	X	X		X	X	X	X	X	X		X					X	X		X			X							
05030299	3910	05030299	3910	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X	X		X					X	X		X			X		X					
05030300	0000	05030300	0000	X	X	X				X		X	X	X		X	X	X	X	X	X		X					X	X		X										
05030900	0000	05030900	0000	X	X	X	X	X	X	X		X	X	X		X	X	X	X	X	X		X					X	X		X			X							
05040114	0000	05040114	0000	X	X	X	X		X	X		X	X	X	X	X	X	X	X	X	X		X							X			X		X						
05040501		05040501		X	X	X	X	X	D	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		
05046001		05046001		X	X	X	X	X	D	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X			X		X			D		
05070106		05070106																																							
05070107		05070107																																							
05070200		05070200																																							
67010000	0000	67010000	0000																																						
67020000	0000	67020000	0000	X	X					X		X	X	X		X	X	X	X	X																X					
67030000	2071	67030000	2071	X	X	X				X		X	X	X	X	X	X	X	X	X		X																			

2016	A↓	2015	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	0043	05030299	0043	X	X		X				X	D	D	D																										
05030299	0051	05030299	0051	X	X						X	D	D	D																										
05030299	1310	05030299	1310	X	X		X				X	D	D	D																										
05030299	2125	05030299	2125								X	D	D	D																										
05030299	2128	05030299	2128								X	D	D	D																										
05030299	2222	05030299	2222								X	D	D	D																										
05030299	3900	05030299	3900																																					
05030299	3910	05030299	3910	X	X						X	D	D	D																										
05030300	0000	05030300	0000																																					
05030900	0000	05030900	0000																																					
05040114	0000	05040114	0000			X					X	D	D	D																										
05040501		05040501		X		X					X	D	D	D																										
05046001		05046001		D		X					X	D	D	D																										
05070106		05070106																																						
05070107		05070107																																						
05070200		05070200																																						
67010000	0000	67010000	0000																																					
67020000	0000	67020000	0000																																					
67030000	2071	67030000	2071			X	D																																	

ANNEX II

Technical specifications for the transfer of computer files concerning the EAGF and the EAFRD expenditure

INTRODUCTION

These technical specifications apply in respect of the financial year 2015, which commenced on 16 October 2014 and to the information to be transmitted for the closure of the rural development programmes 2007-2013 (budget item 05040501).

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 shall 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 CIRCABC 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 (!).
- 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:

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 that Annex are allowed.

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

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.

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.

The file is in ASCII coding according to the 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, HR, HU, PL, RO, SI and SK

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

Code	Member State
ISO 8859-3	MT
ISO 8859-5	BG
ISO 8859-7	GR and CY
ISO 8859-13	EE, LV and LT

Numeric fields:

Decimal separator: ‘.’

The symbol (+’ or -’) appears on the far left, followed immediately by the figures. For positive numbers, the +’ sign is optional.

Fixed number of decimals (the details are set out in Annex III).

No spaces between digits. No spaces or other signs between thousands.

Date field: ‘YYYYMMDD’ (year in four digits, month in two digits, day in two digits).

Budget code (field F109) required format without spaces: ‘99999999999999’ (where ‘9’ stands for any figure between 0 and 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.

All fields: no spaces at the beginning or end of a field.

Files satisfying these rules shall follow the following structure (example for financial year 2014):

F100;F101;F106;F107;F108;F109

BE01;154678;+152.50;EUR;20140715;050201011000016

BE01;024578;-1000.00;EUR;20140905;050208031502013

BE01;154985;9999.20;EUR;20140101;050205011100012

BE01;100078;+152.75;EUR;20140331;050208110000009

BE01;215452;+0.50;EUR;20140615;050201011000016 (Please note +0.50 and not +.50)

etc.

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

- 2.5. Data files with the characteristics as described under point 2.4 shall be sent with consignment type ‘X-TABLE-DATA’ (see ‘eDAMIS client’).
- 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 CIRCABC 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 shall contain the total amounts by paying agency together with the budget and currency codes, for both the EAGF and the EAFRD measures (Article 29(b) and (c) of Implementing Regulation (EU) No 908/2014).
- 3.2. The files shall have the characteristics as described under point 2.4. Each line shall 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 shall follow the following structure (example for financial year 2014):
- F100;F109;F106;F107
- BE01;050201021014001;218483644.90;EUR
- BE01;050203003010001;29721588.82;EUR
- BE01;050203003011001;26099931.75;EUR
- BE01;050204013100157;20778423.44;EUR
- BE01;050204013100160;16403776.45;EUR
- BE01;050207011403031;8123456.45;EUR
- etc. ⁽¹⁾.
- 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 shall send either one 'difference-explanation' file for all paying agencies or separate 'difference-explanation' files for each paying agency. Such file(s) shall 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 — EAFRD programming period 2007-2013); the difference by budget code and/or focus area between annual declaration and quarterly declaration (SFC2014 — EAFRD programming period 2014-2020) or between annual declaration and the sum of the records (Σ F106) of the X-table data.
- 4.2. The files shall have the characteristics as described under point 2.4. Each line shall contain the following fields and in following order):
- (a) F100: paying agency code
 - (b) F109: budget code
 - (c) Exco: explanation-reconciliation code
 - (d) F106: amount of the explained difference in euros
- 4.3. The explanation-reconciliation code must be expressed by a code corresponding to the underneath list. For differences relating to declarations under the EAGF or the EAFRD programming period 2007-2013; an explanation code can only be provided once per budget code (F109).

⁽¹⁾ Budget codes, for which no expenditure is declared, shall not be included in the Annual Declaration file.

For differences related to declarations of expenditure under the EAFRD programming period 2014-2020 the explanation code (as described in underneath list — codes B01 to B99) shall be extended with 2 additional digits comprising the respective Union priority and focus area as described in Article 5 of Regulation (EU) No 1305/2013 of the European Parliament and of the Council ⁽¹⁾ (e.g: **4c** for differences relating to the focus area 'preventing soil erosion and improving soil management') ⁽²⁾. For focus areas not explicitly described in Article 5 of that Regulation; the 2 additional digits to use shall be 'yy'. Differences of expenditure not related to focus areas shall be identified by adding 'zz'.

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 Union)
A20	Conformity corrections
A21	Adjustments on entitlements
A22	Modulation not declared
A23	Exchange rate corrections
A90	Public storage (P-STO tables 13th period)
A99	Other error

⁽¹⁾ Regulation (EU) No 1305/2013 of the European Parliament and of the Council of 17 December 2013 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD) and repealing Council Regulation (EC) No 1698/2005 (OJ L 347, 20.12.2013, p. 487).

⁽²⁾ A correct combination would for instance be **B011a** for differences related to administrative errors regarding expenditure paid under Article 5(1)(a) of Regulation (EU) No 1305/2013.

Code EAFRD	(B) Type of difference [Annual Declaration to (=MINUS) Quarterly Declaration (SFC2007 — SFC2014)]
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 and/or focus area)
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
B13	Reallocation of expenditure by Fund (national or Union)
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/EAFRD 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 Union)
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
C24	EAGF — 25 % retention on amounts resulting from cross-compliance ⁽¹⁾
C25	EAGF — 20 % retention on amounts recovered following irregularities ⁽²⁾
C98	Not required X-table data
C99	Other error

⁽¹⁾ Article 100 of Regulation (EU) No 1306/2013.

⁽²⁾ Article 55 of Regulation (EU) No 1306/2013.

4.4. Files satisfying the rules shall follow the following structure (example for financial year 2015):

F100;F109;Exco;F106

AT01;050207991403011;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;050208120000021;A03;-505.90

The amount declared in the Annual Declaration is EUR 505.90 lower than the amount (wrongly) declared in the monthly declarations [Tables 104].

AT01;050302062120054;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;050302072121141;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;050460010153201;B014a;-100.00

AT01;050460010153201;B014c;-50.00

The amount declared for measure 015 in the Annual Declaration is EUR 150.00 lower than the amounts reported via the quarterly declarations [SFC2014] due to administrative errors. There has been an administrative error of EUR 100.00 on a transaction booked under focus 4a and a second administrative error on a payment under focus 4c.

The code for indicating administrative errors is extended with 2 digits indicating the focus area (only for programming period 2014-2020).

AT01;050302072121142;C05;-81.00

AT01;050405011321001;B02;+3.04

AT01;050405013211001;C15;+3075.07

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 those used codes.
- 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 those 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.

ANNEX III

'AIDE-MÉMOIRE'

Financial year 2016

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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 Implementing Regulation (EU) No 1067/2014.

'A' = data element to be added compared to that Implementing Regulation.

'D' = data element to be deleted compared to that Implementing 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.

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 payment
2	Final payment (first and single payment, or settlement of the balance after advance payment, partial payment or normal export refund payment)

Code	Significance
3	Recovery/reimbursement (following a penalty)/correction
4	Receipt of amounts (not preceded by an advance or final payment)
5	Pre-financing payment export refund
6	No financial transaction
7	Partial payment

1.4 **F105: payment with penalty**

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

1.5 **F105B: cross-compliance: application of the administrative penalty**

For EAGF and EAFRD the field F105B must be used to indicate the amount of the administrative penalty referred to in Article 91 of Regulation (EU) No 1306/2013. This negative amount (in euros) resulting from cross-compliance control system must only be shown once per beneficiary under the corresponding budget codes.

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

1.6 **F105C: amount (in euros) 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.

The amount resulting from cross-compliance shall be reported in field F105B and as such, shall 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 a digit from 0 to 9.

1.7 **F106: amount in euros**

Amount of each individual item of payment in euros.

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

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

For EAFRD, the sum of those amounts (F106) by budget code (F109) shall 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 euros**

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

The sum of those amounts (F106A) by budget code (F109) shall in principle correspond with the amounts declared as public expenditure 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.

1.9 **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 item 05040501, the budget sub-items must be given as described in section 1.2 of Annex IV.

For EAFRD budget item 05046001, the budget sub-items must be given as described in section 2.2 of Annex IV.

Required ABB-format without spaces: '9999999999999999', where 9 stands for a digit from 0 to 9.

1.12 **F110: marketing year, calendar year or period**

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

For EAFRD non-area and non-animal related measures, it is the calendar year of the submission of the initial application for financial support. For multiannual commitments, related to e.g. area based or animal based measures, it is the calendar year in which the commitment started.

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 shall be guaranteed in the paying agency's IT systems per applicant at Member State level for all payments.

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 (national post code)**

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

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

Support for a holding in a less-favoured area 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) shall 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.

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

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

3 DATA RELATING TO AID APPLICATIONS/PAYMENT CLAIMS:

3.1 F300: number of aid application/payment claim

This must enable the aid application/payment claim to be traced through the Member States' files. It shall be unique for interventions in agricultural markets, direct aids and rural development ensuring the clear identification of the number of the aid application/payment claim in the paying agency's IT systems.

3.2 F300B: date of aid application/payment claim

The date of receipt of the aid application/payment claim 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 lodging of the application shall be the one referred to in Article 37(b) of Commission Regulation (EC) No 555/2008 ⁽¹⁾.

For the rural development measures; the date of declaration is related to the payment claim referred to in point (4) of Article 2(1) of Commission Delegated Regulation (EU) No 640/2014 ⁽²⁾.

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.

⁽¹⁾ Commission Regulation (EC) No 555/2008 of 27 June 2008 laying down detailed rules for implementing Council Regulation (EC) No 479/2008 on the common organisation of the market in wine as regards support programmes, trade with third countries, production potential and on controls in the wine sector (OJ L 170, 30.6.2008, p. 1).

⁽²⁾ Commission Delegated Regulation (EU) No 640/2014 of 11 March 2014 supplementing Regulation (EU) No 1306/2013 of the European Parliament and of the Council with regard to the integrated administration and control system and conditions for refusal or withdrawal of payments and administrative penalties applicable to direct payments, rural development support and cross compliance (OJ L 181, 20.6.2014, p. 48).

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.

4 DATA RELATING TO SECURITY:

4.1 F402: amount of processing security (others than tender securities) in euros

In the case of advance payments in the wine sector (budget item 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 applies also to cases where the advance payment and balance payment are booked on different budget sub-items (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).

For coupled support measures and for specific types of farming or specific agricultural sectors under budget item 05030260 indicate where applicable a code per each measure, type of farming or sector as notified to the Commission as referred to in Article 67 of Commission Delegated Regulation (EU) No 639/2014 ⁽¹⁾.

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

For rural development measures under EAFRD budget item 05046001, the indication of the sub-measure shall be in line with the table provided for in Part 5 of Annex 1 to Commission Implementing Regulation (EU) No 808/2014 ⁽²⁾.

⁽¹⁾ Commission Delegated Regulation (EU) No 639/2014 of 11 March 2014 supplementing Regulation (EU) No 1307/2013 of the European Parliament and of the Council establishing rules for direct payments to farmers under support schemes within the framework of the common agricultural policy and amending Annex X to that Regulation (OJ L 181, 20.6.2014, p. 1).

⁽²⁾ Commission Implementing Regulation (EU) No 808/2014 of 17 July 2014 laying down rules for the application of Regulation (EU) No 1305/2013 of the European Parliament and of the Council on support for rural development by the European Agricultural Fund for Rural Development (EAFRD) (OJ L 227, 31.7.2014, p. 18).

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 (the CN code declared in box 33 of the Single Administrative Document (SAD); 8 digits) must be indicated for non-Annex I goods, or the product code for the final processed agricultural products.

In the case of the specific support as defined by Article 68 of Council Regulation (EC) No 73/2009 ⁽¹⁾ indicate the measure for which the support is granted.

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

See preliminary remark 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 sector relevant regulations 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. (maximum 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. (maximum 6).

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 measured. Overstatement being the area declared exceeding the area measured and reported with a positive figure. Understatement being the area measured 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: Union 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.

⁽¹⁾ Council Regulation (EC) No 73/2009 of 19 January 2009 establishing common rules for direct support schemes for farmers under the common agricultural policy and establishing certain support schemes for farmers, amending Regulations (EC) No 1290/2005, (EC) No 247/2006, (EC) No 378/2007 and repealing Regulation (EC) No 1782/2003 (OJ L 30, 31.1.2009, p. 16).

In the case of rural development measures under EAFRD budget item 05046001, indicate where applicable a code for the respective Union priority (focus area) for rural development ⁽¹⁾ chosen.

5.8 F511: EAGF rate of aid (in euros) 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.

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 Appendix 1 to Annex VII to Regulation (EU) No 1308/2013 of the European Parliament and of the Council ⁽²⁾.

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

6 DATA RELATING TO ON-THE-SPOT CHECKS:

This concerns the inspections carried out for the respective claim/calendar year.

6.1 F600: on-the-spot checks

The 'on-the-spot checks' mentioned here are those referred to in the relevant regulations ⁽³⁾ for the claim/calendar year concerned. 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.

⁽¹⁾ Codes should be given in accordance with Article 5 of Regulation (EU) No 1305/2013. For instance: code **1a** for expenditure contributing to 'fostering knowledge transfer and innovation in agriculture, forestry, and rural areas with a focus on fostering innovation, cooperation and the development of the knowledge base in rural areas'.

⁽²⁾ Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 (OJ L 347, 20.12.2013, p. 671).

⁽³⁾ Commission Implementing Regulation (EU) No 809/2014 of 17 July 2014 laying down rules for the application of Regulation (EU) No 1306/2013 of the European Parliament and of the Council with regard to the integrated administration and control system, rural development measures and cross compliance. (OJ L 227, 31.7.2014, p. 69).

Regulation (EU) No 1307/2013 of the European Parliament and of the Council of 17 December 2013 establishing rules for direct payments to farmers under support schemes within the framework of the common agricultural policy and repealing Council Regulation (EC) No 637/2008 and Council Regulation (EC) No 73/2009 (OJ L 347, 20.12.2013, p. 608).

Commission Delegated Regulation (EU) No 639/2014 of 11 March 2014 supplementing Regulation (EU) No 1307/2013 of the European Parliament and of the Council establishing rules for direct payments to farmers under support schemes within the framework of the common agricultural policy and amending Annex X to that Regulation (OJ L 181, 20.6.2014, p. 1).

Commission Regulation (EEC) No 2159/89 of 18 July 1989 laying down detailed rules for applying the specific measures for nuts and locust beans as provided for in Title IIa of Council Regulation (EEC) No 1035/72 (OJ L 207, 19.7.1989, p. 19).

Commission Regulation (EC) No 1621/1999 of 22 July 1999 laying down detailed rules for the application of Council Regulation (EC) No 2201/96 as regards aid for the cultivation of grapes to produce certain varieties of dried grapes (OJ L 192, 24.7.1999, p. 21).

Commission Regulation (EC) No 1276/2008 of 17 December 2008 on the monitoring by physical checks of exports of agricultural products receiving refunds or other amounts (OJ L 339, 18.12.2008, p. 53).

Commission Regulation (EC) No 968/2006 of 27 June 2006 laying down detailed rules for the implementation of Council Regulation (EC) No 320/2006 establishing a temporary scheme for the restructuring of the sugar industry in the Community (OJ L 176, 30.6.2006, p. 32).

In the case of multiple visits concerning the same measure and 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 in field F600.

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.

For a combination of on-farm inspection and cross-compliance and/or inspection by remote sensing; one of 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.

7 DATA RELATING TO PAYMENT ENTITLEMENTS:

Following data shall be provided:

- The total amount for each kind of payment entitlement as defined in Title III of Regulation (EC) No 73/2009,
- Financial information on the amounts not paid following administrative or on-the-spot-checks (IACS controls).

7.1 F700: amount of payment entitlement in euros

Amount of payment entitlement in euros 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 in section A) under points 7.3 to 7.6 and in section B) under points 7.7 to 7.10 has to be filled in as appropriate. If a section is not applicable, then put NULL value in that section.

Payment entitlements mentioned under points 7.3 to 7.12 are those referred to in Title III of Regulation (EC) No 73/2009:

A) Payment entitlements based on areas (normal entitlements)

7.3 F703: amount in euros of payment entitlement

The total amount in euros 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.

7.4 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.

⁽¹⁾ Commission Regulation (EC) No 1122/2009 of 30 November 2009 laying down detailed rules for the implementation of Council Regulation (EC) No 73/2009 as regards cross-compliance, modulation and the integrated administration and control system, under the direct support schemes for farmers provided for that Regulation, as well as for the implementation of Council Regulation (EC) No 1234/2007 as regards cross-compliance under the support scheme provided for the wine sector (OJ L 316, 2.12.2009, p. 65).

7.5 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.

7.6 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 measured and reported as a positive figure. Understatement being the area measured 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.

B) Payment entitlements subject to special conditions**7.7 F707: amount in euros of payment entitlement**

The total amount in euros 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.

7.8 F707A: number of livestock units (LU) in the reference period

This number represents the agricultural activity exercised in the reference period expressed in LU in accordance 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.

7.9 F707B: number of LU declared

This field must indicate the exact number of LU declared for the calendar year concerned in accordance 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.

7.10 F707C: number of 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.

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

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

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 Union referred to in Commission Regulation (EC) No 2020/2001 ⁽¹⁾).

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 provided for in Article 5 of Commission Regulation (EU) No 234/2010 ⁽²⁾ or similar procedure for other sectors. The reference of the invitation to tender shall be provided.

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).

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 ⁽³⁾.

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

8.13 F816B: date of export from the Union territory

Date of export as indicated on the export declaration or on the T5.

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

⁽¹⁾ Commission Regulation (EC) No 2020/2001 of 15 October 2001 on the nomenclature of countries and territories for the external trade statistics of the Community and statistics of trade between Member States (OJ L 273, 16.10.2001, p. 6).

⁽²⁾ Commission Regulation (EU) No 234/2010 of 19 March 2010 laying down certain detailed rules for the application of Council Regulation (EC) No 1234/2007 on the granting of export refunds on cereals and the measures to be taken in the event of disturbance on the market for cereals (OJ L 72, 20.3.2010, p. 3).

⁽³⁾ Commission Regulation (EC) No 612/2009 of 7 July 2009 on laying down common detailed rules for the application of the system of export refunds on agricultural products (OJ L 186, 17.7.2009, p. 1).

ANNEX IV

Structure of EAFRD budget codes (F109)

1. EAFRD PROGRAMMING PERIOD 2007-2013:

1.1. Introduction

For EAFRD (programming period 2007-2013), 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 programmes and measures. This will allow reconciliation of the data from the different sources on financial year, paying agency, measure and programme level.

1.2. 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:

- 1 non-convergence region
- 2 convergence region
- 3 outermost region
- 4 voluntary modulation
- 5 additional contribution for Portugal
- 6 additional amounts referred to in Article 69(5a) of Regulation (EC) No 1698/2005, non-convergence region
- 7 additional amounts referred to in Article 69(5a) of Regulation (EC) No 1698/2005, convergence region

The next digit indicates 0 = Operational Programme or 1= Network Programme.

The last 2 figures indicate the programme number: figures between '01' and '99' are allowed.

Example:

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

1.3. List of the EAFRD measures (programming period 2007-2013)

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

Code	Measure
114	Use of advisory services
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 Union 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

Code	Measure
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

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 of Regulation (EC) 1698/2005

5: TECHNICAL ASSISTANCE

Code	Measure
511	Technical assistance

6: COMPLEMENT TO DIRECT PAYMENT FOR BULGARIA AND ROMANIA

Code	Measure
611	Complement to direct payment

2. EAFRD PROGRAMMING PERIOD 2014-2020:

2.1. Introduction

For EAFRD (programming period 2014-2020), there is only one budget heading defined in the budget nomenclature: '05046001'.

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

2.2. Budget code structure

The budget codes must have the structure '05046001 MM RRR PP'. The first 8 digits are constant '05046001'. The following 2 digits 'MM' indicate the measure.

Code	Measure (!)
01	Knowledge transfer and information actions (Article 14)
02	Advisory services, farm management and farm relief services (Article 15)
03	Quality schemes for agricultural products and foodstuffs (Article 16)
04	Investments in physical assets (Article 17)
05	Restoring agricultural production potential damaged by natural disasters and catastrophic events and introduction of appropriate prevention actions (Article 18)
06	Farm and business development (Article 19)
07	Basic services and village renewal in rural areas (Article 20)
08	Investments in forest area development and improvement of the viability of forests (Articles 21 to 26)
09	Setting-up of producer groups and organisations (Article 27)
10	Agri-environment-climate (Article 28)
11	Organic farming (Article 29)
12	Natura 2000 and Water Framework Directive payments (Article 30)
13	Payments to areas facing natural or other specific constraints (Articles 31 and 32)
14	Animal Welfare (Article 33)
15	Forest environmental and climate services and forest conservation (Article 34)

Code	Measure ⁽¹⁾
16	Co-operation (Article 35)
17	Risk management (Articles 36 to 39)
18	Financing of complementary national direct payments for Croatia (Article 40)
19	Support for LEADER local development (CLLD — community-led local development) (Articles 42, 43 and 44)
20	Technical assistance (Article 51)
97	113 — Early retirement ⁽²⁾
98	131 — Meeting standards based on Union legislation ⁽²⁾
99	341 — Skills acquisition, animation and implementation of local development strategies ⁽²⁾

⁽¹⁾ Reference is made to the respective Article of Regulation (EU) No 1305/2013.

⁽²⁾ Discontinued measure from programming period 2007-2013.

The next three digits 'RRR' indicate the combination of Articles used to establish the maximum EAFRD contribution rate:

- The first digit for the 'Category of contribution rates';
- The second digit for the 'Derogations/Other allocations';
- The third digit for the applicability of Articles 59(4)(d) ⁽¹⁾ and (4)(g) ⁽¹⁾ and Article (24)(1) ⁽²⁾.

First digit	Article ⁽¹⁾	Category of contribution rates
1	59(3)(a)	Less developed regions, outermost regions and in the smaller Aegean islands within the meaning of Regulation (EEC) No 2019/93
2	59(3)(b)	Regions whose GDP per capita for the 2007-2013 programming period was less than 75 % of the average of the EU-25 for the reference period but whose GDP per capita is above 75 % of the GDP average of the EU-27
3	59(3)(c)	Transition regions other than those referred to in Article 59(3)(b) of Regulation (EU) No 1305/2013
4	59(3)(d)	Other regions
5	—	Discontinued measure

⁽¹⁾ Reference is made to the respective Article of Regulation (EU) No 1305/2013.

⁽¹⁾ Reference is made to the respective Article of Regulation (EU) No 1305/2013.

⁽²⁾ Reference is made to the respective Article of Regulation (EU) No 1303/2013.

Second digit	Article ⁽¹⁾	Derogations/Other allocations
1	—	Mainstream
2	59(4)(a)	Measures referred to in Articles 14, 27 and 35 of Regulation (EU) No 1305/2013, for the LEADER local development referred to in Article 32 of Regulation (EU) No 1303/2013 and for operations under Article 19(1)(a)(i) of Regulation (EU) No 1305/2013
3	59(4)(b)	Operations contributing to the objectives of environment and climate change mitigation and adaptation
4	59(4)(c)	Union-level financial instruments referred to in Article 38(1)(a) of Regulation (EU) No 1303/2013
5	59(4)(e)	Operations receiving funding from funds transferred to the EAFRD in application of Articles 7(2) and 14(1) of Regulation (EU) No 1306/2013
6	59(4)(f)	Additional allocation for Portugal and Cyprus
7	—	Voluntary adjustment following Articles 10b and 136 of Regulation (EC) No 73/2009

⁽¹⁾ Reference is made to the respective Article of Regulation (EU) No 1305/2013.

Third digit	Financial instruments at Member State level — Article 59(4)(d) of Regulation (EU) No 1305/2013	Financial assistance — Article 59(4)(g) of Regulation (EU) No 1305/2013	Temporary budgetary difficulties — Article 24(1) of Regulation (EU) No 1303/2013
1	Not Applicable	Not Applicable	Not Applicable
2	Applicable	Not Applicable	Not Applicable
3	Not Applicable	Applicable	Not Applicable
4	Applicable	Applicable	Not Applicable
5	Not Applicable	Not Applicable	Applicable
6	Applicable	Not Applicable	Applicable
7	Not Applicable	Applicable	Applicable
8	Applicable	Applicable	Applicable

The last 2 digits 'PP' indicate the programme number (figures between '00' and '99' are allowed) and where:

00	is for National programme
01 to 98	are for regional programmes
99	is for Rural Network programme

Example:

F109 = 05046001 01 431 01 means:

05046001: budget heading 'EAFRD' programming period 2014-2020;

01: measure 'Knowledge transfer and information actions (Article 14)';

4: '59(3)(d) — Other regions';

3: '59(4)(b) — Operations contributing to the objectives of environment and climate change mitigation and adaptation';

1: Articles 59(4)(d) and (4)(g) and Article (24)(1) are not applicable;

01: regional programme number '01'.
