

COMMISSION IMPLEMENTING REGULATION (EU) 2015/1975**of 8 July 2015****setting out the frequency and the format of the reporting of irregularities concerning the European Agricultural Guarantee Fund and the European Agricultural Fund for Rural Development, under Regulation (EU) No 1306/2013 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 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 50(2)(c) thereof,

Whereas:

- (1) Member States are required to report irregularities pursuant to Article 48(3) of Regulation (EU) No 1306/2013 and in accordance with the provisions of Commission Delegated Regulation (EU) 2015/1971 ⁽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 1306/2013, as well as Regulations (EU) No 1303/2013 ⁽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) 2015/1974 ⁽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.
- (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.

⁽¹⁾ OJ L 347, 20.12.2013, p. 549.

⁽²⁾ Commission Delegated Regulation (EU) 2015/1971 of 8 July 2015 supplementing Regulation (EU) No 1306/2013 of the European Parliament and of the Council with specific provisions on the reporting of irregularities concerning the European Agricultural Guarantee Fund and the European Agricultural Fund for Rural Development and repealing Commission Regulation (EC) No 1848/2006 (see page 6 of this Official Journal).

⁽³⁾ 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 (OJ L 347, 20.12.2013, p. 320).

⁽⁴⁾ Regulation (EU) No 223/2014 of the European Parliament and of the Council of 11 March 2014 on the Fund for European Aid to the Most Deprived (OJ L 72, 12.3.2014, p. 1).

⁽⁵⁾ Regulation (EU) No 514/2014 of the European Parliament and of the Council of 16 April 2014 laying down general provisions on the Asylum, Migration and Integration Fund and on the instrument for financial support for police cooperation, preventing and combating crime, and crisis management (OJ L 150, 20.5.2014, p. 112).

⁽⁶⁾ 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 (see page 20 of this Official Journal).

⁽⁷⁾ Commission Implementing Regulation (EU) 2015/1976 of 8 July 2015 setting out the frequency and the format of the reporting of irregularities concerning the Fund for European Aid to the Most Deprived, under Regulation (EU) No 223/2014 of the European Parliament and of the Council (see page 26 of this Official Journal).

⁽⁸⁾ Commission Implementing Regulation (EU) 2015/1977 of 8 July 2015 setting out the frequency and the format of the reporting of irregularities concerning the Asylum, Migration and Integration Fund and the instrument for financial support for police cooperation, preventing and combating crime, and crisis management, under Regulation (EU) No 514/2014 of the European Parliament and of the Council (see page 29 of this Official Journal).

- (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 paying agency.
- (8) The measures provided for in this Regulation are in accordance with the opinion of the Committee on the Agricultural Funds established by Article 116 of Regulation (EU) No 1306/2013.
- (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 Article 48(3) of Regulation (EU) No 1306/2013.

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 an initial report on irregularities referred to in Article 3 of Delegated Regulation (EU) 2015/1971.
2. Member States shall send to the Commission the follow-up report referred to in Article 4 of Delegated Regulation (EU) 2015/1971 as soon as possible after obtaining the relevant information.
3. A Member State shall immediately report to the Commission irregularities discovered or supposed to have occurred, indicating any other Member States concerned, where the irregularities may have repercussions outside its territory.

Article 3

Reporting format

The information referred to in Articles 3 and 4 of Delegated Regulation (EU) 2015/1971 shall be sent by electronic means, using the Irregularity Management System, established by the Commission.

*Article 4***Use of the euro**

1. The amounts reported by Member States shall be denominated in euro.
2. Member States which have not adopted the euro as their currency by the date when the report under Article 3(2) of Delegated Regulation (EU) 2015/1971 is submitted shall convert amounts in national currency into euro in accordance with Article 105 and Article 106 of Regulation (EU) No 1306/2013. Where the expenditure has not been registered in the accounts of the paying agency, the most recent monthly accounting exchange rate, published electronically by the Commission at the moment of initial reporting, shall be used.

*Article 5***Entry into force**

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

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

Done at Brussels, 8 July 2015.

For the Commission
The President
Jean-Claude JUNCKER