

Commission Implementing Regulation (EU) 2017/1758 of 27 September 2017 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

COMMISSION IMPLEMENTING REGULATION (EU) 2017/1758

of 27 September 2017

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) In accordance with Article 31(1) of Commission Implementing Regulation (EU) No 908/2014⁽²⁾, 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) 2016/1813⁽³⁾.
- (2) The Annexes to Implementing Regulation (EU) 2016/1813 cannot be used for their intended purposes in the financial year 2018. Implementing Regulation (EU) 2016/1813 should therefore be repealed and replaced by a new regulation setting out the form and content of the accounting information for that financial year.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Implementing Regulation (EU) 2016/1813 is repealed with effect from 16 October 2017.

Status: Point in time view as at 01/01/2018.

Changes to legislation: Commission Implementing Regulation (EU) 2017/1758 is up to date with all changes known to be in force on or before 09 September 2020. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

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 2017.

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

Status: Point in time view as at 01/01/2018.

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0500000099	X	X	X	X					X	X	X	X	X	X						X
0500000099	D		D	D	D	D			D					D					D	
0500000099	X		X	X	X	X	X	X	X	X	X		X						X	
0500000099	X		X	X	X	X	X	X	X	X			X	X	X	X	X		X	
0500000099			D	D	D	D	D	D	D	D			D	D	D	D			D	
0500000099	X		X	X	X	X	X	X	X	X			X	X	X	X			X	
0500000099			X	X	X					X										
0500000000	X		X	X	X	X	X	X	X	X									X	
0500000000	X		X	X	X	X	X	X	X	X									X	
0500000000	X	X	X	X	X	X	X	X	X	X				X						
0500000000	X		X	X	X	X	X	X	X	X				X	X				X	
0500000000			D	D	D	D			D	D										
0500000000	X	X	X	X	X	X	X	X	X	X				X					X	
0500000000	X	X	X	X	X	X	X	X	X	X				X					X	
0500000000	X	X	X	X	X	X	X	X	X	X				X					X	
0500000000	X	X	X	X	X	X	X	X	X	X				X					X	
0500000000			X	X	X	X	X	X	X		X	X	X	X						
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0500000000	X	X	X	X	X	X	X	X	X	X		X	X	X					X	
0500000000	X	X	X	X	X	X	X	X	X	X			X	X					X	
0500000000	X	X	X	X	X	X	X	X	X	X				X					X	
0500000000	X	X	X	X	X	X	X	X	X	X				X					X	
0500000000			X	X	X	X	X	X	X	X				X	X					
0500000000																				
0500000000	X	X	A	X	X	X	X	X	X	X		X	X	X					X	

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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 2017, which commenced on 16 October 2016.

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 or any information system enabling electronic exchanges of information in respect of EAGF/EAFRD financial expenditure declarations. 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 website 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. Ensure that no double counting occurs⁽⁴⁾.

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
ISO 8859-3	MT

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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 comply with the following structure (example for financial year 2017):

F100;F101;F106;F107;F108;F109

BE02;154678;+152.50;EUR;20170715;050201011000016

BE02;024578;-1000.00;EUR;20170905;050208031502013

BE02;154985;9999.20;EUR;20170101;050205011100012

BE02;100078;+152.75;EUR;20170331;050208110000031

BE02;215452;+0.50;EUR;20170615;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’) through the transfer program.

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. 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;

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(d) F107 : currency code.

3.3. Files satisfying the rules shall comply with the following structure (example for financial year 2017):

F100;F109;F106;F107
 BE02;050201021011004;483644.90;EUR
 BE02;050208110000031;29721588.82;EUR
 BE02;050208120000043;299931.75;EUR
 BE02;050212083120065;2778423.44;EUR
 BE02;050301100010009;16403776.45;EUR
 BE02;050301100010010;8123456.45;EUR
 etc.⁽⁵⁾

3.4. Annual declaration files shall be sent through the transfer program 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 declarations (T104); the difference by budget code and/or focus area between annual declaration and quarterly declarations (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 EAGF-related differences, an explanation code can only be provided once per budget code (F109). For EAFRD related differences, this single declaration should be read in light of the full explanation code including the two additional digits for the focus area (as defined hereafter).

For EAFRD-related differences the explanation code (as described in underneath list — codes B01 to B99) shall be extended with two 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⁽⁶⁾ (e.g.: **5a** for differences relating to the focus area 'increasing efficiency in water use by agriculture')⁽⁷⁾. For focus areas not explicitly described in Article 5 of that Regulation; the two additional digits to use shall be 'yy'. Differences of expenditure not related to focus areas shall be identified by adding 'zz'.

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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
Code EAFRD	(B) Type of difference [Annual Declaration to (=MINUS) Quarterly Declarations (SFC2014)]
B01	Administrative error (outstanding amounts actually recovered but not yet deducted in the
a	The code B30 shall only be used to identify differences on focus areas which do not have an effect on the total expenditure reported for a respective budget code. In case there is as well an effect on the total expenditure declared, the code B03 shall be used.
b	Article 100 of Regulation (EU) No 1306/2013.
c	Article 55 of Regulation (EU) No 1306/2013.

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	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
B30	Reallocation of focus area ^a
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)

a The code B30 shall only be used to identify differences on focus areas which do not have an effect on the total expenditure reported for a respective budget code. In case there is as well an effect on the total expenditure declared, the code B03 shall be used.

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

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

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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 ^b
C25	EAGF — 20 % retention on amounts recovered following irregularities ^c
C98	Not required X-table data
C99	Other error

a The code B30 shall only be used to identify differences on focus areas which do not have an effect on the total expenditure reported for a respective budget code. In case there is as well an effect on the total expenditure declared, the code B03 shall be used.

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

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

4.4. Files satisfying the rules shall follow the following structure (example for financial year 2016):

F100;F109;Exco;F106

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AT01;050207991409001;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;050302062120056;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;B011a;-100.00

AT01;050460010153201;B011c;-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 area 1a and a second administrative error on a payment under focus area 1c.

The code for indicating administrative errors is extended with 2 digits indicating the focus area.

AT01;050460010153201;B301a;-100.00

AT01;050460010153201;B301b;+100.00

The amount declared for measure 15 in the Annual Declaration is equal to the amounts reported via the quarterly declarations [SFC2014]. However EUR 100.00 has been wrongly reported within the quarterly declarations on focus area 1a and is now being rectified towards the correct focus area 1b.

AT01;050302072121142;C05;-81.00

AT01; 050460010153201;B02;+3.04

AT01; 050460010811101;C15;+3075.07

AT01; 050460011211101;C14;-688.23

etc.

4.5. The 'difference-explanation' files shall be sent through the transfer program 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 the transfer program 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 transfer medium client includes a specific consignment type for this kind of tabular transfer, i.e. 'CODE-LIST'.

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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 2018

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) 2016/1813.

'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

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2	Final payment (first and single payment, or settlement of the balance after advance payment, partial payment)
3	Recovery/reimbursement (following a penalty)/correction
4	Receipt of amounts (not preceded by an advance or final payment)
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.

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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 05046001, the budget sub-items must be given as described in Section 1.2 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 **F207: region and sub-region in the Member State**

Status: Point in time view as at 01/01/2018.

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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/>

2.7 **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.

2.8 **F221: name of the intermediate organisation**

The organisation's name.

2.9 **F222B: organisation's address (international post code)**

2.10 **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⁽⁸⁾.

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⁽⁹⁾.

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.

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 **F307: office holding supporting documents**

Status: Point in time view as at 01/01/2018.

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Only where this is not the same as that specified in field F304.

4. DATA RELATING TO PRODUCTS

Preliminary remark concerning quantities: as a basic rule, quantities such as areas, etc. 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 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, the adjustments to the quantities must be indicated by a minus sign.

4.1 **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 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⁽¹⁰⁾.

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

See preliminary remark in heading 4 (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).

4.3 **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).

4.4 **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.

4.5 **F508B: area covered by payment made**

See preliminary remark in heading 4 (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.

4.6 **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.

Status: Point in time view as at 01/01/2018.

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

4.7 **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.

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⁽¹¹⁾ chosen.

4.8 **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 and F508B. 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.

4.9 **F531: total alcoholic strength by volume**

Expressed in %vol/hl.

Required format: 99.99, where 9 stands for a digit from 0 to 9.

4.10 **F532: natural alcoholic strength by volume**

Expressed in %vol/hl.

Required format: 99.99, where 9 stands for a digit from 0 to 9.

4.11 **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⁽¹²⁾.

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

5. DATA RELATING TO ON-THE-SPOT CHECKS

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

5.1 **F600: on-the-spot checks**

The 'on-the-spot checks' mentioned here are those referred to in the relevant Regulations⁽¹³⁾ 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').

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.

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.

Status: Point in time view as at 01/01/2018.

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ANNEX IV

Structure of EAFRD budget codes (F109)

1. EAFRD PROGRAMMING PERIOD 2014-2020

1.1. Introduction

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

As budget codes can be up to 15 figures long, the remaining seven 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*.

1.2. Budget code structure

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

Code	Measure ^a
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)

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

^b Discontinued measure from programming period 2007-2013.

Status: Point in time view as at 01/01/2018.

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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)
16	Cooperation (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 ^b
98	131 — Meeting standards based on Union legislation ^b
99	341 — Skills acquisition, animation and implementation of local development strategies ^b

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

b 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)⁽¹⁴⁾ and (4)(g)⁽¹⁴⁾ and Article 24(1)⁽¹⁵⁾.

First digit	Article ^a	Category of contribution rates
1	59(3)(a)	Less developed regions, outermost regions and in the smaller Aegean islands within the meaning of Regulation (EU) No 229/2013
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

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

Status: Point in time view as at 01/01/2018.

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		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

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

Second digit	Article ^a	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 of the European Parliament and of the Council ^b 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 1307/2013
[^{F16} 6	59(4)(f)	Additional allocation for Ireland, Portugal and Cyprus]

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

b 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).

Status: Point in time view as at 01/01/2018.

Changes to legislation: Commission Implementing Regulation (EU) 2017/1758 is up to date with all changes known to be in force on or before 09 September 2020. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

7	—	Voluntary adjustment following Articles 10b and 136 of Regulation (EC) No 73/2009
[^{F2} 8	59(4)(h)	Contribution rate referred to in Article 39a(13) of Regulation (EU) No 1303/2013 for the financial instrument referred to in point (c) of Article 38(1) of that Regulation]

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

b 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).

Textual Amendments

F1 Substituted by Commission Implementing Regulation (EU) 2018/408 of 15 March 2018 amending Implementing Regulation (EU) 2017/1758 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.

F2 Inserted by Commission Implementing Regulation (EU) 2018/408 of 15 March 2018 amending Implementing Regulation (EU) 2017/1758 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.

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

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The last two 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 item ‘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’.

Status: Point in time view as at 01/01/2018.

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- (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) 2016/1813 of 7 October 2016 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 278, 14.10.2016, p. 1](#)).
- (4) *Note:* You should first read the preliminary remark concerning ‘quantities’ in Chapter 4 of Annex III.
- (5) Budget codes for which no expenditure is declared shall not form part of the Annual Declaration file.
- (6) 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](#)).
- (7) 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.
- (8) 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](#)).
- (9) 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](#)).
- (10) 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](#)).
- (11) 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’. Expenditure relating to Article 5(4) of Regulation (EU) No 1305/2013 can be identified with the code **P4**. For focus areas not explicitly described in Article 5 of that Regulation; the two additional digits to use shall be ‘yy’. Expenditure not related to focus areas shall be identified by the code ‘zz’.
- (12) 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](#)).
- (13) 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](#)).

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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 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](#)).

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

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

Status:

Point in time view as at 01/01/2018.

Changes to legislation:

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