



2024/206

29.2.2024

**COMMISSION IMPLEMENTING REGULATION (EU) 2024/206  
of 18 December 2023**

**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) 2021/2116 of the European Parliament and of the Council, and repealing Commission Implementing Regulation (EU) 2015/1975**

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) 2021/2116 of the European Parliament and of the Council of 2 December 2021 on the financing, management and monitoring of the common agricultural policy and repealing Regulation (EU) No 1306/2013 <sup>(1)</sup>, and in particular Article 52(2) thereof,

Whereas:

- (1) Member States are required to report irregularities concerning the European Agricultural Guarantee Fund and the European Agricultural Fund for Rural Development pursuant to Article 50(3) of Regulation (EU) 2021/2116, and in accordance with Commission Delegated Regulation (EU) 2024/205 <sup>(2)</sup>.
- (2) The financial interests of the Union should be protected in the same way irrespective of the funds used to deliver the objectives for which the funds are established. To that end, Article 52(2) of Regulation (EU) 2021/2116 empowers the Commission to adopt implementing rules on the procedures relating to the cooperation obligations to be complied with by the Member States for the implementation of the Member States' obligation to report irregularities relating to the financing of the common agricultural policy. Such rules should be equivalent to the detailed rules on the reporting of irregularities set out in Annex XII to Regulation (EU) 2021/1060 of the European Parliament and of the Council <sup>(3)</sup>, and in line with the rules set out in Commission Implementing Regulation (EU) 2024/203 <sup>(4)</sup>.
- (3) To ensure an efficient analysis and overall management of cases of irregularities within the meaning of Article 1(2) of Council Regulation (EC, Euratom) No 2988/95 <sup>(5)</sup> and other cases of non-compliance with the conditions set out by Member States in the common agricultural policy strategic plans in this context, Member States should submit to the Commission all the relevant information on the irregularities to be reported pursuant to Article 50(3) of Regulation (EU) 2021/2116 and in accordance with Delegated Regulation (EU) 2024/205, 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.

<sup>(1)</sup> OJ L 435, 6.12.2021, p. 187.

<sup>(2)</sup> Commission Delegated Regulation (EU) 2024/205 of 18 December 2023 supplementing Regulation (EU) 2021/2116 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 Delegated Regulation (EU) 2015/1971 (OJ L, 2024/205, 29.2.2024, ELI: [http://data.europa.eu/eli/reg\\_del/2024/205/oj](http://data.europa.eu/eli/reg_del/2024/205/oj)).

<sup>(3)</sup> Regulation (EU) 2021/1060 of the European Parliament and of the Council of 24 June 2021 laying down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, the Just Transition Fund and the European Maritime, Fisheries and Aquaculture Fund and financial rules for those and for the Asylum, Migration and Integration Fund, the Internal Security Fund and the Instrument for Financial Support for Border Management and Visa Policy (OJ L 231, 30.6.2021, p. 159).

<sup>(4)</sup> Commission Implementing Regulation (EU) 2024/203 of 18 December 2023 setting out the format to be used for the reporting of irregularities concerning the European Globalisation Adjustment Fund for displaced workers (EGF), under Regulation (EU) 2021/691 of the European Parliament and of the Council (OJ L, 2024/203, 29.2.2024, ELI: [http://data.europa.eu/eli/reg\\_impl/2024/203/oj](http://data.europa.eu/eli/reg_impl/2024/203/oj)).

<sup>(5)</sup> Council Regulation (EC, Euratom) No 2988/95 of 18 December 1995 on the protection of the European Communities financial interests (OJ L 312, 23.12.1995, p. 1).

- (4) To derive the maximum benefits from using electronic means for the exchange of information while preserving the security of exchanges, Member States should use the dedicated Irregularity Management System (IMS) for notifying irregularities.
- (5) Member States and the Commission should ensure that the transfer of data through the IMS is performed securely allowing for availability, integrity, authenticity and confidentiality of information.
- (6) To help prevent an irregularity from having further repercussions outside the territory of the reporting Member State, Member States should report any such irregularity to the Commission without delay.
- (7) The use of the euro as the only currency for reporting irregularities is necessary to ensure the comparability of the information reported. As regards Member States that have not adopted the euro as their currency, it is necessary to determine the exchange rate to be used for converting the amounts concerned into euro and the exchange rate for converting expenditure that has not been registered in the accounts of the paying agency.
- (8) Commission Implementing Regulation (EU) 2015/1975 <sup>(6)</sup>, which set out the frequency and format of the reporting of irregularities in the programming period 2014-2020, should be repealed. However, it should continue to apply for the reporting of irregularities in respect of assistance granted under Regulation (EU) No 1306/2013 of the European Parliament and of the Council <sup>(7)</sup>.
- (9) As payments have already been made for the funds concerned and irregularities could occur, this Regulation should be applicable immediately. It should therefore enter into force on the day following that of its publication in the *Official Journal of the European Union*.
- (10) The European Data Protection Supervisor was consulted on this Regulation in accordance with Article 42(1) of Regulation (EU) 2018/1725.
- (11) The measures provided for in this Regulation are in accordance with the opinion of the Committee on the Agricultural Funds,

HAS ADOPTED THIS REGULATION:

#### *Article 1*

#### **Subject matter**

This Regulation sets out the frequency and format of the reporting of irregularities by Member States pursuant to Article 50(3) of Regulation (EU) 2021/2116.

#### *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(3) of Delegated Regulation (EU) 2024/205.

<sup>(6)</sup> 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 (OJ L 293, 10.11.2015, p. 23).

<sup>(7)</sup> 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 (OJ L 347, 20.12.2013, p. 549).

However, the concerned Member State shall report any such irregularity to the Commission without delay where such an irregularity is likely to have further repercussions outside the territory of the reporting Member State.

2. Member States shall send to the Commission the follow-up report pursuant to Article 3(5) of Delegated Regulation (EU) 2024/205 without delay after obtaining the relevant information.

#### *Article 3*

#### **Reporting format**

The information referred to in Article 3 of Delegated Regulation (EU) 2024/205 shall be sent by electronic means, using the dedicated Irregularity Management System (IMS).

#### *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 of Delegated Regulation (EU) 2024/205 is submitted shall convert amounts in national currency into euro in accordance with Article 94 of Regulation (EU) 2021/2116. 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*

#### **Repeal and transitional provisions**

Implementing Regulation (EU) 2015/1975 is repealed.

It shall, however, continue to apply to the reporting of irregularities in respect of assistance granted for the programming period 2014–2020 under Regulation (EU) No 1306/2013.

#### *Article 6*

#### **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, 18 December 2023.

*For the Commission*  
*The President*  
Ursula VON DER LEYEN