COMMISSION IMPLEMENTING REGULATION (EU) 2021/2091

of 26 November 2021

on the reimbursement, in accordance with Article 26(5) of Regulation (EU) No 1306/2013 of the European Parliament and of the Council, of the appropriations carried over from financial year 2021

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 26(6) thereof,

After consulting the Committee on the Agricultural Funds,

Whereas:

(1) In accordance with Article 12(2), first subparagraph, point (d), of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council ([2]), non-committed appropriations relating to the actions financed by the European Agricultural Guarantee Fund (EAGF) as referred to in Article 4(1) of Regulation (EU) No 1306/2013 may be carried over to the following financial year. Such carryover is limited to 2 % of the initial appropriations voted by the European Parliament and by the Council and to the amount of the adjustment of direct payments as referred to in Article 8 of Regulation (EU) No 1307/2013 of the European Parliament and of the Council ([3]) which was applied during the preceding financial year.

(2) In accordance with Article 26(5) of Regulation (EU) No 1306/2013, by way of derogation from Article 12(2), third subparagraph, of Regulation (EU, Euratom) 2018/1046, Member States are to reimburse the carryover referred to in Article 12(2), first subparagraph, point (d), of Regulation (EU, Euratom) 2018/1046 to the final recipients who are subject to the adjustment rate in the financial year to which the appropriations are carried over. That reimbursement only applies to final beneficiaries in those Member States where financial discipline applied ([4]) in the preceding financial year.

(3) When setting the amount of the carryover to be reimbursed, in accordance with Article 26(7) of Regulation (EU) No 1306/2013 the amounts of the reserve for crises in the agricultural sector referred to in Article 25 of that Regulation, not made available for crisis measures by the end of the financial year, are to be taken into account.

(4) In accordance with Article 1(1) of Commission Implementing Regulation (EU) 2020/1801 ([5]), financial discipline is applied to direct payments in respect of calendar year 2020 to establish the crisis reserve and to respect the annual ceilings referred to in Article 16 of Regulation (EU) No 1306/2013. The crisis reserve has not been called on in financial year 2021. Moreover, on the basis of the execution of 2021 EAGF appropriations under shared management for the period from 16 October 2020 to 15 October 2021 and an estimated execution under direct management from 1 January 2021 to 31 December 2021, additional non-committed appropriations will remain in the 2021 EAGF budget.

([1]) OJ L 347, 20.12.2013, p. 549.

([2]) Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 (OJ L 193, 30.7.2018, p. 1).

([3]) 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).

([4]) Financial discipline does not apply in financial year 2021 in Croatia in accordance with Article 8(2) of Regulation (EU) No 1307/2013.

([5]) Commission Implementing Regulation (EU) 2020/1801 of 30 November 2020 adapting the adjustment rate for direct payments pursuant to Regulation (EU) No 1306/2013 of the European Parliament and of the Council in respect of the calendar year 2020 (OJ L 402, 1.12.2020, p. 49).

(5) On the basis of the Member States' declarations of expenditure for the period from 16 October 2020 to 15 October 2021, the financial discipline reduction effectively applied by the Member States in the financial year 2021 amounts to EUR 879,8 million.

(6) Of this amount of financial discipline applied in financial year 2021, EUR 686,4 million of unused appropriations, which remains within the limit of 2 % of the initial appropriations relating to the actions referred to in Article 4(1) of Regulation (EU) No 1306/2013, can be carried over to financial year 2022 following a decision of the Commission in accordance with Article 12(3) of Regulation (EU, Euratom) 2018/1046.

(7) In order to ensure that the reimbursement to the final recipients of unused appropriations as a result of the application of financial discipline remains proportionate to the amount of the financial discipline adjustment, it is appropriate that the Commission determines the amounts available to the Member States for the reimbursement.

(8) To avoid compelling Member States to make an additional payment for that reimbursement, this Regulation needs to apply from 1 December 2021. Consequently, the amounts established by this Regulation are definitive and apply, without prejudice to the application of reductions in accordance with Article 41 of Regulation (EU) No 1306/2013, to any other corrections taken into account in the monthly payment decision concerning the expenditure effected by the paying agencies of the Member States for October 2021, in accordance with Article 18(3) of Regulation (EU) No 1306/2013 and to any deductions and supplementary payments to be made in accordance with Article 18(4) of that Regulation or to any decisions which will be taken within the framework of the clearance of accounts procedure.

(9) In accordance with the introductory phrase of Article 12(2) of Regulation (EU, Euratom) 2018/1046, the non-committed appropriations may be carried over to the following financial year only. It is therefore appropriate for the Commission to determine eligibility dates for the expenditure of the Member States in relation to the reimbursement in accordance with Article 26(5) of Regulation (EU) No 1306/2013, taking into account the agricultural financial year as defined in Article 39 of that Regulation.

(10) In order to take into account the short time span between the communication of the execution of 2021 EAGF appropriations under shared management for the period from 16 October 2020 to 15 October 2021 by the Member States and the need to apply this Regulation from 1 December 2021, this Regulation should enter into force on the day of its publication in the *Official Journal of the European Union*,

HAS ADOPTED THIS REGULATION:

Article 1

The amounts of the appropriations that will be carried over from financial year 2021 in accordance with Article 12(2), first subparagraph, point (d), and Article 12(2), third subparagraph, of Regulation (EU, Euratom) 2018/1046 and that in accordance with Article 26(5) of Regulation (EU) No 1306/2013 are made available to the Member States for the reimbursement to the final recipients who are subject to the adjustment rate in financial year 2022, are laid down in the Annex to this Regulation.

The amounts that will be carried over are subject to the carryover decision of the Commission in accordance with Article 12(3) of Regulation (EU, Euratom) 2018/1046.

Article 2

Member States' expenditure in relation to the reimbursement of the appropriations carried over shall only be eligible for Union financing if the relevant amounts have been paid to the beneficiaries before 16 October 2022.

Article 3

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

It shall apply from 1 December 2021.

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

Done at Brussels, 26 November 2021.

For the Commission,
On behalf of the President,
Wolfgang BURTSCHER
Director-General
Directorate-General for Agriculture and Rural Development

ANNEX

Amounts available for reimbursement of appropriations carried over

(amounts in EUR)

Belgium	10 148 502
Bulgaria	17 260 226
Czechia	18 592 308
Denmark	16 896 943
Germany	93 879 410
Estonia	3 367 730
Ireland	21 755 772
Greece	27 014 459
Spain	93 988 531
France	140 942 719
Italy	59 291 647
Cyprus	566 767
Latvia	5 308 382
Lithuania	8 354 220
Luxembourg	716 220
Hungary	24 904 327
Malta	60 357
Netherlands	13 043 131
Austria	11 588 177
Poland	43 034 502
Portugal	12 813 987
Romania	29 917 025
Slovenia	1 503 290
Slovakia	8 375 694
Finland	9 928 403
Sweden	13 184 745