

Commission Regulation (EC) No 718/2007 of 12 June  
2007 implementing Council Regulation (EC) No 1085/2006  
establishing an instrument for pre-accession assistance (IPA)

PART II

**SPECIFIC PROVISIONS**

TITLE IV

**RURAL DEVELOPMENT COMPONENT**

CHAPTER III

**Implementation**

*Section 1*

***Principles and financial management***

*Article 186*

**Implementing principles**

1 Implementation of this component shall be carried out by the beneficiary countries on the basis of decentralised management without *ex ante* controls as referred to in Article 18.

2 Further provisions may be set out in the sectoral and financing agreements, referred to in Articles 7 and 8.

The provisions shall be consistent with the relevant rules applicable to rural development programmes in the Member States.

*Article 187*

**Calculation of payments**

By way of derogation from Article 44, the Community contribution to the programmes under this component shall be calculated by applying the co-financing rate laid down for each priority axis in the financing decision to the eligible expenditure certified in each expenditure declaration, subject to the maximum Community contribution attached to each priority axis.

---

**Changes to legislation:** There are currently no known outstanding effects for the  
Commission Regulation (EC) No 718/2007, Section 1. (See end of Document for details)

---

## Article 188

### Pre-financing

[<sup>F1</sup> For the purposes of this component, pre-financing payments may amount to 30 % of the European Union contribution for the three most recent years of the programme concerned. Subject to the availability of budgetary appropriations, pre-financing may be paid in two or more instalments.]

2 In cases where the amounts paid for pre-financing referred to in paragraph 1 are not sufficient to ensure timely payment of claims from final beneficiaries, these amounts may be increased according to the provisions laid down in the sectoral or financing agreements during the period of implementation to cover such needs, provided that the cumulative amount of payments for pre-financing does not exceed 30 % of the Community contribution for the three most recent years as established in the financing decision adopting the multi-annual programmes.

3 The first instalment of pre-financing shall be paid by the Commission when the conditions laid down in Article 42(1) are fulfilled. Additional instalments may be paid following a request of the beneficiary country in accordance with the requirements provided for in paragraphs 1 and 2.

#### Textual Amendments

- F1** Substituted by [Commission Implementing Regulation \(EU\) No 1292/2011 of 9 December 2011 amending Regulation \(EC\) No 718/2007 implementing Council Regulation \(EC\) No 1085/2006 establishing an instrument for pre-accession assistance \(IPA\)](#).

## Article 189

### Clearance of accounts

Detailed provisions for the clearance of accounts shall be set out in the sectoral and financing agreements, respectively referred to in Articles 7 and 8. They shall be consistent with the relevant rules applicable to the European Agricultural Fund for Rural Development as set out in Council Regulation (EC) No 1290/2005<sup>(1)</sup> and the regulations laying down detailed rules for its application. They may in particular provide for consultation of the Committee on the Agricultural Funds.

## Article 190

### Criteria for financial corrections

By way of derogation from Article 51(2), the Commission shall apply, depending on the findings, either flat-rate corrections, or punctual corrections or corrections based on an extrapolation of the findings.

---

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EC) No 718/2007, Section 1. (See end of Document for details)

---

(1) [OJ L 209, 11.8.2005, p. 1.](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Commission Regulation (EC) No 718/2007, Section 1.