

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

CHAPTER II

FINANCIAL MANAGEMENT OF THE FUNDS

SECTION I

General provisions

Article 8

Paying agencies' accounts

1 Each paying agency shall keep a set of accounts covering only the expenditure and revenue referred to in Article 4(1), Article 5 and Article 43 of Regulation (EU) No 1306/2013 and the use of the funds made available to it to defray the corresponding expenditure. Those accounts shall enable the financial data for the EAGF and the EAFRD to be distinguished and provided separately.

2 The paying agencies of the Member States which have not adopted the euro shall keep accounts covering the amounts expressed in the currency in which the expenditure was incurred and the revenue received. However, to enable all their expenditure and revenue to be consolidated, they must be able to provide the corresponding data in national currency and in euro.

3 As regards the EAFRD, each paying agency designated for a rural development programme shall keep accounts enabling all the operations for each programme and each measure to be identified. Such accounts shall include in particular:

- a the amount of public expenditure and the amount of the Union contribution paid for each operation;
- b the amounts to be recovered from beneficiaries for irregularities or negligence found;
- c the amounts recovered, with an indication of the original operation.

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Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) No 908/2014. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details)

SECTION 2

EAGF accounts

Article 9

Provision of information by Member States

Member States shall collect and keep available for the Commission information on total expenditure effected and assigned revenue received each week as follows:

- (a) by the third working day of each week at the latest, information on total expenditure effected and assigned revenue received from the beginning of the month until the end of the preceding week;
- (b) by the third working day of the month at the latest, where the week runs over two months, information on total expenditure effected and assigned revenue received during the preceding month.

Article 10

Communication of information by Member States

1 In accordance with points (c)(i) and (ii) of the first subparagraph of Article 102(1) of Regulation (EU) No 1306/2013, Member States shall send to the Commission, electronically, the following information and documents, subject to Articles 11 and 12 of this Regulation:

- a by the third working day of each month at the latest, information on total expenditure effected and assigned revenue received during the preceding month, on the basis of the model made available by the Commission to Member States through information systems, and any information explaining any substantial difference between the estimates drawn up in accordance with paragraph 2(a)(iii) of this Article and expenditure effected and assigned revenue received;
- b by the 12th day of each month at the latest, the declaration of expenditure referred to in Article 18(3) of Regulation (EU) No 1306/2013. However, the communication on expenditure effected and assigned revenue received between 1 and 15 October shall be sent by 27 October.

2 The declaration of expenditure referred to in paragraph 1(b) shall consist of:

- a a statement, drawn up by each paying agency on the basis of the model made available by the Commission to Member States through information systems, broken down according to the nomenclature of the Union budget and by type of expenditure and revenue, based on a detailed nomenclature made available to the Member States covering:
 - (i) the expenditure effected and assigned revenue received during the preceding month;
 - (ii) total expenditure effected and assigned revenue received from the beginning of the financial year until the end of the preceding month;
 - (iii) estimates of expenditure and assigned revenue, covering, as appropriate:
 - the current month and the following two months only,

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- the current month, the following two months and to the end of the financial year;
 - (iv) additional data, if needed;
 - b a summary, made by the Member State concerned on the basis of the model made available by the Commission to Member States through information systems, of the data referred to in point (a), for all that Member State's paying agencies;
 - c the accounts evidencing expenditure and revenue relating to public intervention, as referred to in Article 19(2).
- 3 All the financial information required under this Article shall be communicated in euro.

Article 11

General rules on the declaration of expenditure and on assigned revenue

1 Without prejudice to the special provisions on declarations of expenditure and revenue relating to public storage referred to in Article 12, expenditure and assigned revenue declared by paying agencies in respect of a given month shall correspond to payments and receipts actually effected during that month.

That expenditure and revenue shall be entered in the accounts of the EAGF budget in respect of financial year N.

However:

- a expenditure which may be paid prior to the implementation of the provision permitting it to be wholly or partially borne by the EAGF may be declared only:
 - in respect of the month during which the provision in question was implemented,
 - or
 - in respect of the month following implementation of that provision;
- b assigned revenue which the Member State owes the Commission shall be declared in respect of the month during which the time limit for payment of the corresponding amounts, laid down in Union legislation, expires;
- c corrections decided by the Commission under the clearance of accounts and the conformity clearance shall be deducted from or added to the monthly payments referred to, as appropriate, in Article 33(2) or Article 34(8) directly by the Commission. However, Member States shall include the amounts corresponding to those corrections in the declaration drawn up for the month for which the corrections are made.

2 Expenditure and assigned revenue shall be taken into consideration on the date on which the account of the paying agency was debited or credited. However, for payments, the date to be taken into consideration may be the date on which the agency concerned issued the payment document and sent it to a financial institution or to the beneficiary. Each paying agency shall use the same method throughout the financial year.

3 Expenditure and assigned revenue declared in accordance with paragraph 1 may incorporate corrections to the amounts declared for previous months in the same financial year.

Where corrections to assigned revenue lead, at paying agency level, to the declaration of negative revenue assigned for a budget line, surplus corrections shall be carried over

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to the following month. They shall, where appropriate, be settled when the accounts for the year concerned are cleared.

4 Payment orders which are not executed and payments debited to the account, then re-credited, shall be shown in the accounts as deductions from expenditure in respect of the month during which the failure to execute or the cancellation is reported to the paying agency.

5 Where payments due under the EAGF are encumbered by claims, they shall be deemed to have been effected in their entirety for the purpose of applying paragraph 1:

- a on the date of the payment of the sum due to the beneficiary, if the claim is less than the expenditure settled;
- b on the date of set-off, if the expenditure is less than or equal to the claim.

6 Cumulative data relating to expenditure and assigned revenue that can be charged to a specific financial year, to be submitted to the Commission by 27 October at the latest, may be corrected only in the annual accounts to be sent to the Commission in accordance with point (c) (iii) of the first subparagraph of Article 102(1) of Regulation (EU) No 1306/2013.

Article 12

Special rules on declarations of expenditure relating to public storage

1 The operations to be taken into consideration for drawing up declarations of expenditure relating to public storage shall be those entered at the end of a given month in the accounts of the paying agency which have taken place from the beginning of the accounting year within the meaning of point (a) of the first subparagraph of Article 3(3) of Delegated Regulation (EU) No 907/2014 up to the end of that month.

2 Such declarations of expenditure shall comprise the values and amounts determined in accordance with Articles 17 and 18 of this Regulation and Article 4 of Commission Delegated Regulation (EU) No 906/2014⁽¹⁾ entered in the accounts by paying agencies during the month following that to which the operations relate.

However:

- a in the case of operations carried out in the course of September, the values and amounts shall be entered in the accounts by paying agencies by 15 October at the latest;
- b in the case of the overall depreciation amounts referred to in point (e) of Article 3(1) of Delegated Regulation (EU) No 906/2014, the amounts shall be entered in the accounts on the date laid down in the decision providing for them.

Article 13

Payment decision by the Commission

1 On the basis of the data sent in accordance with point (b) of Article 10(1) of this Regulation, the Commission shall decide to make the monthly payments pursuant to Article 18(3) of Regulation (EU) No 1306/2013, without prejudice to the corrections which may be made by means of subsequent decisions in accordance with Articles 51 and 52 of Regulation (EU) No 1306/2013, and taking into account the reductions and suspensions decided in accordance with Article 41 of that Regulation.

2 If the total expenditure declared by Member States for the following financial year exceeds three quarters of the total appropriations for the current financial year, the advance

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commitments referred to in Article 170(3) of Regulation (EU, Euratom) No 966/2012 and the corresponding monthly payments shall be granted in proportion to the declarations of expenditure, up to a maximum of 75 % of the appropriations for the current financial year. The Commission shall take the balance of amounts not reimbursed to Member States into account in decisions on subsequent reimbursements.

Article 14

Making resources available to Member States

1 By deciding to make the monthly payments, the Commission shall place at the disposal of the Member States, within the framework of the budget appropriations, the resources needed to cover expenditure to be financed by the EAGF, less the corresponding amount of assigned revenue, in the account opened by each Member State.

When the payments to be made by the Commission, minus the assigned revenue, lead to a negative amount for a Member State, the surplus deductions shall be carried over to the following months.

2 Each Member State shall notify the Commission of the name and number of the account referred to in paragraph 1 in accordance with the format made available to it by the Commission.

Article 15

Communication under public intervention

1 Paying agencies shall transmit to the Commission:

- a at the Commission's request, the documents and information referred to in Article 3(7) of Delegated Regulation (EU) No 907/2014 and the additional national administrative provisions adopted for the application and management of intervention measures;
- b by the day provided for in point (b) of Article 10(1) of this Regulation, the information on public storage, on the basis of the models made available by the Commission to Member States through information systems.

2 The relevant information systems referred to in Article 24 shall be used to perform the notifications and information exchanges and to draw up the documents relating to public intervention expenditure.

Article 16

Content of the public storage accounts to be kept by paying agencies

1 The stock accounts provided for in point (a) of the first subparagraph of Article 3(3) of Delegated Regulation (EU) No 907/2014 shall contain the following categories of elements, shown separately:

- a the quantities of products recorded on entry into and removal from storage, with or without physical movement;
- b the quantities used for free distribution to the most deprived persons under the Fund for European Aid to the Most Deprived, and accounted for under Article 4(3) of Delegated Regulation (EU) No 906/2014, distinguishing those which are the subject of a transfer to another Member State;

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- c quantities taken as samples, distinguishing samples taken by purchasers;
 - d the quantities which, after checking by visual examination in the context of the annual stock-taking or during the inspection after taking into intervention, may no longer be repackaged and are the subject of direct sales;
 - e quantities missing, for identifiable or unidentifiable reasons, including those corresponding to the legal tolerance limits;
 - f quantities which have deteriorated;
 - g surplus quantities;
 - h missing quantities exceeding the tolerance limits;
 - i quantities which have entered into storage and been found not to meet the requirements and for which taking-over has therefore been refused;
 - j net quantities in storage at the end of each month or accounting year, which are carried forward to the next month or accounting year.
- 2 The financial accounts provided for in point (a) of the first subparagraph of Article 3(3) of Delegated Regulation (EU) No 907/2014 shall contain:
- a the value of the quantities referred to in point (a) of paragraph 1 of this Article, showing separately the value of the quantities bought in and of the quantities sold;
 - b the book value of the quantities used or taken into account under the free distribution arrangements referred to in point (b) of paragraph 1 of this Article;
 - c the financing costs referred to in point (a) of Article 3(1) of Delegated Regulation (EU) No 906/2014;
 - d expenditure on physical operations as referred to in points (b) and (c) of Article 3(1) of Delegated Regulation (EU) No 906/2014;
 - e amounts resulting from depreciation as referred to in point (e) of Article 3(1) of Delegated Regulation (EU) No 906/2014;
 - f the amounts collected or recovered from sellers, purchasers and storers, other than those referred to in Article 20(2) of this Regulation;
 - g the amount from direct sales carried out after the annual stock-taking or following checks after products are taken into intervention storage;
 - h losses and gains on removals of products, taking account of depreciation as referred to in point (e) of this paragraph;
 - i other debits and credits, in particular those corresponding to the quantities referred to in points (c) to (g) of paragraph 1 of this Article;
 - j the average book value, expressed per tonne or per hectolitre, as the case may be.

Article 17

Accounting related to public intervention

1 The elements referred to in Article 16 shall be booked for the quantities, values, amounts and averages actually recorded by paying agencies or for the values and amounts calculated on the basis of the standard amounts established by the Commission.

2 The records and calculations referred to in paragraph 1 shall be made subject to the application of the following rules:

- a the removal costs relating to quantities for which quantitative losses or deterioration have been recorded, in accordance with the rules laid down in Annexes VI and VII to Delegated Regulation (EU) No 906/2014, shall be entered in the accounts only for the quantities actually sold and removed from storage;

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- b quantities recorded as missing on transfer between Member States shall not be deemed to have entered storage in the Member State of destination and shall not be covered by standard entry costs;
- c the standard entry and removal costs fixed for transport and transfer shall be entered in the accounts if those costs are not considered, under the Union rules, to be an integral part of the transport costs;
- d unless specific Union rules provide otherwise, amounts accruing from sales of products which have deteriorated and any other amounts received in this context shall not be entered in the EAGF account records;
- e any surplus quantities recorded shall be entered in the accounts as a negative amount, in the missing quantities in the stock situation and movements. Those quantities shall be included when determining the quantities exceeding the tolerance limit;
- f samples other than those taken by purchasers shall be entered in the accounts in accordance with point 2(a) of Annex VII to Delegated Regulation (EU) No 906/2014.

3 Corrections made by the Commission, as regards the elements referred to in Article 16 for the current accounting year, shall be notified to the Committee on the Agricultural Funds. They may be notified to the Member States on the occasion of a monthly payment decision or, failing that, at the time of the decision on the clearance of accounts. They shall be entered in the accounts by paying agencies under the terms of that decision.

Article 18

Dates for entering expenditure and revenue and product movements in the accounts for public intervention

1 The various items of expenditure and revenue shall be entered in the accounts on the date on which the physical operation under the public intervention measure takes place and by using the exchange rate as referred to in Article 3(2) of Delegated Regulation (EU) No 906/2014.

However, the following dates shall apply in the cases set out below:

- a the date of receipt, in the case of amounts received or recovered, as referred to in points (f) and (g) of Article 16(2) of this Regulation;
- b the date of actual payment of costs relating to physical operations, where such costs are not covered by standard amounts.

2 The various elements relating to the physical movement of products and the management of stocks shall be entered in the accounts on the date on which the physical operation under the intervention measure takes place.

However, the following dates shall apply in the cases set out below:

- a the date of taking-over of products by the paying agency, in accordance with Article 31(2) and Article 33 of Commission Regulation (EU) No 1272/2009⁽²⁾, for quantities entering public storage without any change in the place of storage;
- b regarding missing or deteriorated and surplus quantities, the date of the finding as to the facts in the case of missing or deteriorated and surplus quantities;
- c the date of actual removal from storage, in the case of direct sales of products remaining in storage which can no longer be repackaged after visual examination in the context of the annual stock-taking or during the inspection after taking into intervention;
- d the last day of the accounting year, for any losses exceeding the tolerance limit referred to in Article 4(2) of Delegated Regulation (EU) No 907/2014.

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Article 19

Amount financed under public intervention

1 The amount to be financed under the intervention measures referred to in Article 2 of Delegated Regulation (EU) No 906/2014 shall be determined on the basis of the accounts drawn up and kept by paying agencies in accordance with point (a) of the first subparagraph of Article 3(3) of Delegated Regulation (EU) No 907/2014, and to which the various items of expenditure and revenue referred to in Article 16 of this Regulation are debited and credited, respectively, taking account where necessary of amounts of expenditure fixed under the sectoral agricultural legislation.

2 Paying agencies or coordinating bodies as appropriate shall transmit to the Commission, each month and each year, by electronic means, on the basis of the models made available by the Commission to Member States through information systems, the information needed for the financing of public storage expenditure and the accounts evidencing expenditure and revenue relating to public storage in the form of tables (P-STO tables), by the day provided for in point (b) of Article 10(1) and by the date provided for in Article 30(2).

Article 20

Declarations of public intervention expenditure and revenue

1 Financing by the EAGF under the intervention measures referred to in Article 2 of Delegated Regulation (EU) No 906/2014 shall be equal to the expenditure, calculated on the basis of the information notified by the paying agency, after deduction of any revenue accruing from the intervention measures, validated by the information system set up by the Commission and included by the paying agency in its declaration of expenditure drawn up in accordance with Article 12 of this Regulation.

2 Sums recovered in accordance with Article 54 of Regulation (EU) No 1306/2013 and amounts received or recovered from sellers, purchasers and storers, which meet the criteria laid down in Article 43 of that Regulation shall be declared to the EAGF budget under the conditions laid down in point (a) of Article 10(2) of this Regulation.

SECTION 3

EAFRD accounts

Article 21

Forecast of funding requirements

For each rural development programme as referred to in Article 6 of Regulation (EU) No 1305/2013 of the European Parliament and of the Council⁽³⁾, and in accordance with point (c)(ii) of the first subparagraph of Article 102(1) of Regulation (EU) No 1306/2013, Member States shall send to the Commission, twice per year, by 31 January and 31 August at the latest, their forecasts of the amounts to be funded by the EAFRD for the financial year. In addition, Member States shall send an updated estimate of their funding requests for the following financial year.

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Those forecasts and that updated estimate shall be sent by means of structured data using information system SFC2014, provided for in Chapter I of Commission Implementing Regulation (EU) No 184/2014⁽⁴⁾.

Article 22

Declarations of expenditure

1 Paying agencies shall declare expenditure for each rural development programme as referred to in Article 6 of Regulation (EU) No 1305/2013.

For each rural development measure, paying agencies shall specify in a declaration of expenditure:

- a the amount of eligible public expenditure for which the paying agency has actually paid the corresponding EAFRD contribution during each of the reference periods specified in paragraph 2 of this Article;
- b the additional information on financial instruments as referred to in Title IV of Part Two of Regulation (EU) No 1303/2013 of the European Parliament and of the Council⁽⁵⁾;
- c the additional information on advances paid to beneficiaries as referred to in Article 75(1) of Regulation (EU) No 1306/2013;
- d the amount recovered during the current period as referred to in paragraph 2 of this Article.

2 Once the Commission has approved a rural development programme, Member States shall send to the Commission, in accordance with point (c)(i) of the first subparagraph of Article 102(1) of Regulation (EU) No 1306/2013, their declarations of expenditure by the following deadlines:

- a by 30 April at the latest in the case of expenditure in the period 1 January to 31 March;
- b by 31 July at the latest in the case of expenditure in the period 1 April to 30 June;
- c by 10 November at the latest in the case of expenditure in the period 1 July to 15 October;
- d by 31 January at the latest in the case of expenditure in the period 16 October to 31 December.

However, all expenditure paid by paying agencies to the beneficiaries in accordance with Article 65(2) of Regulation (EU) No 1303/2013 prior to the approval of a rural development programme as referred to in Article 6 of Regulation (EU) No 1305/2013 is made under the Member States' responsibility and shall be declared to the Commission in the first declaration of expenditure following the adoption of that programme. The same rule shall apply *mutatis mutandis* in case of amendment of a rural development programme as referred to in Article 11 of Regulation (EU) No 1305/2013.

3 Declarations of expenditure shall be entered in the form of structured data by paying agencies for rural development programmes in information system SFC2014, provided for in Chapter I of Implementing Regulation (EU) No 184/2014.

4 Where the Commission requires further verifications due to incomplete or unclear information provided or disagreements, differences of interpretation or any other inconsistency relating to a declaration of expenditure for a reference period, resulting in particular from the failure to communicate the information required under Regulation (EU) No 1305/2013 and Commission acts adopted under that Regulation, or in view of serious indications that expenditure included in the declaration of expenditure may be affected by an irregularity or that there may be deficiencies in the functioning of the management and control system for rural

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development, the Member State concerned shall, upon request by the Commission, provide additional information within a period set in that request according to the seriousness of the problem.

The time limit for interim payments laid down in Article 36(5) of Regulation (EU) No 1306/2013 may be interrupted for all or part of the amount for which payment is claimed, from the date on which the request for information is sent until receipt of the information requested, but no later than the maximum period laid down in Article 83(1) of Regulation (EU) No 1303/2013.

Where the Member State concerned fails to respond to the request for additional information within the period set in that request or if the response is considered unsatisfactory or indicates that the applicable rules have not been complied with or that Union funds have been improperly used, the Commission may suspend or reduce payments in accordance with Article 41 of Regulation (EU) No 1306/2013.

5 Expenditure declared in respect of a period may contain corrections to data declared in respect of the preceding declaration periods of the same financial year.

Correction to expenditure and assigned revenue to be charged to the financial year not introduced in the declarations mentioned in the paragraphs 2(a), (b) and (c) may be corrected only in the annual accounts to be sent to the Commission in accordance with point (c)(iii) of the first subparagraph of Article 102(1) of Regulation (EU) No 1306/2013.

Article 23

Calculation of the amount to be paid

1 The Union contribution to be paid in respect of the eligible public expenditure shall be calculated for each measure and for each reference period on the basis of the financing plan as referred to in point (h) of Article 8(1) of Regulation (EU) No 1305/2013 in force on the first day of that period. The calculation shall take account of the corrections to the Union contribution as declared in the declaration of expenditure for that period.

2 Without prejudice to the ceiling provided for in Article 34(2) of Regulation (EU) No 1306/2013, where the combined total of the Union contribution paid to the rural development programme exceeds the total programmed for a rural development measure, the amount to be paid shall be reduced to the amount programmed for that measure. Any Union contribution excluded as a result may be paid later provided that an adjusted financing plan has been submitted by the Member State and accepted by the Commission.

3 The Union contribution shall be paid by the Commission, subject to resource availability, into the account(s) opened by each Member State.

Each Member State shall notify the Commission of the account name or numbers in accordance with the format made available to it by the Commission.

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SECTION 4

Common provisions for the EAGF and EAFRD

Article 24

Electronic exchange of information and documents

1 The Commission shall define the information systems enabling electronic exchanges of documents and information between it and the Member States for the communications and consultation of information provided for in Article 102 of Regulation (EU) No 1306/2013 and the necessary arrangements for their application. It shall inform the Member States of the general conditions for implementing those systems via the Committee on the Agricultural Funds.

2 The information systems referred to in paragraph 1 shall be able to process in particular:

- a the data required for financial transactions, in particular those relating to the monthly and annual accounts of paying agencies, declarations of expenditure and revenue and the transmission of information and documents referred to in Article 3 of Delegated Regulation (EU) No 907/2014 and Articles 10, 11, 14, 15, 19, 20, 23 and 29 of this Regulation;
- b documents of common interest enabling the monthly and annual accounts to be monitored and the information and documents which paying agencies must make available to the Commission to be consulted;
- c the Union texts and Commission guidelines on the financing of the Common Agricultural Policy by authorities accredited and designated under Regulation (EU) No 1306/2013, and the guidelines on the harmonised application of the relevant legislation.

3 The form and content of the documents referred to in Articles 10, 19, 20, 23 and points (a), (b) and (d) of 30(1) shall be made available by the Commission to Member States by way of models through information systems.

Those models shall be adapted and updated by the Commission, after having informed the Committee on the Agricultural Funds.

4 The information systems referred to in paragraph 1 may contain the tools required for storing the data and for managing the accounts of the Funds by the Commission, and those required for calculating flat-rate expenditure or expenditure requiring the use of uniform methods, in particular as regards financial costs and depreciation.

5 Data on financial transactions shall be communicated, entered and updated in the information systems referred to in paragraph 1 under the responsibility of paying agencies, by paying agencies themselves or by bodies to which that function has been delegated, where applicable via the coordinating bodies accredited in accordance with Article 7(4) of Regulation (EU) No 1306/2013.

6 Where a document or procedure provided for in Regulation (EU) No 1306/2013 or Commission acts adopted under that Regulation require the signature of an authorised person or the approval of a person at one or more of the stages of that procedure, the information systems set up for the communication of such documents must make it possible to identify each person unambiguously and provide reasonable assurance that the contents of the documents, including as regards the stages of the procedure, cannot be altered, in accordance with Union legislation. As regards the declarations of expenditure and the management declaration annexed

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to the annual accounts referred to in points (c)(i) and (iii) of the first subparagraph of Article 102(1) of Regulation (EU) No 1306/2013, the documents sent electronically shall also be kept in their original form by the paying agencies or, where applicable, by the coordinating bodies accredited in accordance with Article 7(2) and (4) of that Regulation.

7 The electronic and digitised documents shall be kept for the whole of the period provided for in Article 32.

8 Where there is a malfunction in an information system or no stable connection, the Member State may, with the prior approval of the Commission, send the documents in another form, under the conditions laid down by the Commission.

Article 25

Suspension of payment in case of late submission

The implementing acts determining the monthly payments referred to in Article 18(3) of Regulation (EU) No 1306/2013 or the interim payments referred to in Article 36 of that Regulation shall take account of the suspension of payments decided in accordance with Article 42 of that Regulation.

Article 26

Acquisition of satellite images

1 For the purposes of Article 21 of Regulation (EU) No 1306/2013, each Member State shall inform the Commission by 1 November of each year at the latest, as to:

- a whether it wishes the Commission to acquire the satellite images necessary for its programme of checks and/or for its Land Parcel Identification System Quality Assessment;
- b the area to be checked and the number of planned control zones.

2 Member States requesting the Commission to obtain the satellite images shall finalise, in cooperation with the latter and before 15 January following the communication of information referred to paragraph 1, the zones to be covered and the timetable for obtaining those images.

3 The Commission shall supply free of charge to the authorised agents of the Member States the satellite images which it has acquired. Those agents must observe the provisions on copyright set out in the contracts with the suppliers and return the images on completion of the work.

4 If the total requests received by Member States exceed the budget available for the application of Article 21 of Regulation (EU) No 1306/2013, the Commission shall decide on a limitation of the satellite images to be provided, aiming at the most efficient use of the available resources.

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- (1) Commission Delegated Regulation (EU) No 906/2014 of 11 March 2014 supplementing Regulation (EU) No 1306/2013 of the European Parliament and of the Council with regard to public intervention expenditure (see page 1 of this Official Journal).
- (2) Commission Regulation (EU) No 1272/2009 of 11 December 2009 laying down common detailed rules for the implementation of Council Regulation (EC) No 1234/2007 as regards buying-in and selling of agricultural products under public intervention ([OJ L 349, 29.12.2009, p. 1](#)).
- (3) 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](#)).
- (4) Commission Implementing Regulation (EU) No 184/2014 of 25 February 2014 laying down pursuant to Regulation (EU) No 1303/2013 of the European Parliament and of the Council 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, the terms and conditions applicable to the electronic data exchange system between the Member States and the Commission and adopting pursuant to Regulation (EU) No 1299/2013 of the European Parliament and of the Council on specific provisions for the support from the European Regional Development Fund to the European territorial cooperation goal, the nomenclature of the categories of intervention for support from the European Regional Development Fund under the European territorial cooperation goal ([OJ L 57, 27.2.2014, p. 7](#)).
- (5) 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 06/08/2014.

Changes to legislation:

There are outstanding changes not yet made to Commission Implementing Regulation (EU) No 908/2014. Any changes that have already been made to the legislation appear in the content and are referenced with annotations.