

Status: Point in time view as at 31/01/2020.

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)

^{F1}^{F2}ANNEX I

MANAGEMENT DECLARATION (Article 3)

Textual Amendments

- F1** Substituted by Commission Implementing Regulation (EU) 2018/56 of 12 January 2018 amending Implementing Regulation (EU) No 908/2014 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
- F2** [Annexes 1-4](#) omitted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by virtue of [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(20)**

I, ..., Director of the ... Paying Agency, present the accounts for this Paying Agency for the financial year 16.10.xx to 15.10.xx+1. I declare, based on my own judgement and on the information at my disposal, including, inter alia, the results of work of the internal audit service, that:

the accounts presented and submitted in electronic format give, to the best of my knowledge, a true, complete and accurate view of the expenditure and receipts for the financial year referred to above. In particular, all debts, advances, guarantees and stocks known to me have been recorded in the accounts, and all receipts collected relating to the EAGF and the EAFRD have been properly credited to the appropriate funds, I have put in place a system which provides reasonable assurance on the legality and regularity of the underlying transactions, including that the eligibility of demands and, for rural development, the procedure for attributing aid, are managed, controlled and documented in conformity with Union rules.

The expenditure entered in the accounts was used for its intended purpose, as defined in Regulation (EU) No 1306/2013.

Furthermore, I confirm that effective and proportionate anti-fraud measures under Article 58 of Regulation (EU) No 1306/2013 are in place and take account of the risks identified.

That assurance is, however, subject to the following reservations:

Finally, I confirm that I am not aware of any undisclosed matter which could be damaging to the financial interest of the Union.

Signature]

^{F3}^{X1}^{F2}ANNEX II

Model table referred to in Article 29(f)

Editorial Information

- X1** Substituted by [Corrigendum to Commission Implementing Regulation \(EU\) 2015/2222 of 1 December 2015 amending Implementing Regulation \(EU\) No 908/2014 as regards declarations of expenditure, conformity clearance and the content of the annual accounts \(Official Journal of the European Union L 316 of 2 December 2015\)](#).

Status: Point in time view as at 31/01/2020.

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)

Textual Amendments

- F3** Substituted by [Commission Implementing Regulation \(EU\) 2015/2222 of 1 December 2015 amending Implementing Regulation \(EU\) No 908/2014 as regards declarations of expenditure, conformity clearance and the content of the annual accounts.](#)

The information referred to in Article 29(f) shall be provided per paying agency by using the following table:

New cases ^a	Old cases ^b		
x	x	Paying Agency	A
x	x	Fund	B
x	x	Case (Old/New)	AA
x		Financial year of expenditure of origin	V1 ^c
x		Budget codes of expenditure of origin	V2 ^d
x	x	Financial year n	C
x	x	Currency unit	D
x	x	Case identification number	E
x	x	OLAF identification if applicable ^e	F
	x	Case in debtors' ledger	G
x	x	Beneficiary identification	H
x	x	Programme closed (only for EAFRD)	I
x		Date of approval of control report or similar document as referred to in Article 54(1) of Regulation (EU) No 1306/2013	W

a This concerns the cases reported by using this model set out in this Annex starting with financial year 2015.

b This concerns the cases reported by using this model set out in this Annex until financial year 2014 included.

c Information to be provided starting financial year 2016.

d Information to be provided starting financial year 2016.

e This concerns the OLAF reference number(s) (IMS notification numbers).

'x' denotes that the column is applicable.]]]]

Status: Point in time view as at 31/01/2020.

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)

	x	Financial year of primary finding of irregularity	J
x		Date of recovery request	X
x	x	Subject to judicial proceedings	K
	x	Original amount to be recovered	L
x		Original amount to be recovered (principal)	L1
x		Original amount to be recovered (interest)	L2
x		Principal amount for which recovery was ongoing at end of financial year n-1	Y1
x		Interest for which recovery was ongoing at end of financial year n-1	Y2
	x	Total corrected amount (entire recovery period)	M
	x	Total recovered amount (entire recovery period)	N
	x	Amount declared irrecoverable	O
x		Amount (principal) declared irrecoverable	O1
x		Amount (interest) declared irrecoverable	O2

a This concerns the cases reported by using this model set out in this Annex starting with financial year 2015.

b This concerns the cases reported by using this model set out in this Annex until financial year 2014 included.

c Information to be provided starting financial year 2016.

d Information to be provided starting financial year 2016.

e This concerns the OLAF reference number(s) (IMS notification numbers).

'x' denotes that the column is applicable.]]]

Status: Point in time view as at 31/01/2020.

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)*

x	x	Financial year of establishment of the irrecoverability	P
x	x	Reason for irrecoverability	Q
	x	Corrected amount (in financial year n)	R
x		Corrected amount (principal) (in financial year n)	R1
x		Corrected amount (interest) (in financial year n)	R2
x		Interest (in financial year n)	Z
	x	Recovered amounts (in financial year n)	S
x		Recovered amount (principal) (in financial year n)	S1
x		Recovered amount (interest) (in financial year n)	S2
x	x	Amount for which recovery is ongoing	T
x		Amount (principal) for which recovery is ongoing	T1
x		Interest for which recovery is ongoing	T2
x		Amount subject to the 50/50 rule as set out in Article 54(2) of Regulation (EU) No 1306/2013 at the end of financial year n	BB

a This concerns the cases reported by using this model set out in this Annex starting with financial year 2015.

b This concerns the cases reported by using this model set out in this Annex until financial year 2014 included.

c Information to be provided starting financial year 2016.

d Information to be provided starting financial year 2016.

e This concerns the OLAF reference number(s) (IMS notification numbers).

'x' denotes that the column is applicable.]]]]

Status: Point in time view as at 31/01/2020.

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)

X	X	Amount to be credited to EU budget	U
a	This concerns the cases reported by using this model set out in this Annex starting with financial year 2015.		
b	This concerns the cases reported by using this model set out in this Annex until financial year 2014 included.		
c	Information to be provided starting financial year 2016.		
d	Information to be provided starting financial year 2016.		
e	This concerns the OLAF reference number(s) (IMS notification numbers).		
'x' denotes that the column is applicable.]]]			

[^{F2}ANNEX III

MODEL TABLE REFERRED TO IN ARTICLE 29(g)

The information referred to in Article 29(g) shall be provided per paying agency by using the following table:

a	b	c	i	d	e	f	g	h
Paying Agency	Fund	Currency unit	Outstanding amount category (cross-compliance sanction, multi-annual sanction or others)	Balance 15 October N-1	New cases (year N)	Total recoveries (year N)	Total corrections including irrecoverable amounts (year N)	Amount to be recovered 15 October N]

[^{F2}ANNEX IV

TRANSMISSION OF QUERIES REFERRED TO IN ARTICLE 31(4)

Queries referred to in Article 31(4) shall be sent to:

— European Commission, DG AGRI-J1, B-1049 Brussels,

or

Status: Point in time view as at 31/01/2020.

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)

ANNEX V

INFORMATION TO BE CONTAINED IN THE ANNUAL RISK ANALYSIS REFERRED TO IN ARTICLE 42(2)

I, ..., Director of the ... Paying Agency, present the accounts for this Paying Agency for the financial year 16.10.xx to 15.10.xx+1. I declare, based on my own judgement and on the information at my disposal, including, inter alia, the results of work of the internal audit service, that:

the accounts presented and submitted in electronic format give, to the best of my knowledge, a true, complete and accurate view of the expenditure and receipts for the financial year referred to above. In particular, all debts, advances, guarantees and stocks known to me have been recorded in the accounts, and all receipts collected relating to the EAGF and the EAFRD have been properly credited to the appropriate funds, I have put in place a system which provides reasonable assurance on the legality and regularity of the underlying transactions, including that the eligibility of demands and, for rural development, the procedure for attributing aid, are managed, controlled and documented in conformity with Union rules.

The expenditure entered in the accounts was used for its intended purpose, as defined in Regulation (EU) No 1306/2013.

Furthermore, I confirm that effective and proportionate anti-fraud measures under Article 58 of Regulation (EU) No 1306/2013 are in place and take account of the risks identified.

That assurance is, however, subject to the following reservations:

Finally, I confirm that I am not aware of any undisclosed matter which could be damaging to the financial interest of the Union.

Signature

2. Library of information

Information shall be provided on all sources of information taken into account in order to prepare and conduct the risk analysis. Particular reference shall be made to Commission Regulation (EC) No 612/2009⁽¹⁾.

3. Selection procedure

A description shall be provided of the procedure to be applied in order to select the undertakings to be scrutinised. A clear indication shall be made of the number/percentage of undertakings and sectors/measures to which risk analysis, random, automatic and/or manual selection shall be applied. Sectors/measures to be excluded shall be clearly identified and the reasons for exclusion shall be described.

4. Risk factors and risk values to be applied

Where risk analysis shall be applied, information shall be provided on all risk factors taken into consideration and the subsequent possible values assigned to those risk factors. That information shall be provided in accordance with the specimen tables provided below.

Risk factors and risk values applicable to all measures subject to risk analysis

Risk factors	Risk values	
	Description	Values

Status: Point in time view as at 31/01/2020.

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)

Specific risk factors and risk values applicable to export refunds

Risk factors	Risk values	
	Description	Values

Specific risk factors and risk values applicable to ... (sector/measure)

Risk factors	Risk values	
	Description	Values

5. Weighting of risk factors

Where appropriate, a description shall be provided of the procedure to be applied to weight the risk factors.

6. Results of risk analysis

Information shall be provided on how the results of risk analysis and the establishment of a 'scoring list' (for each specific sector/measure — where appropriate) will be reflected in the selection of undertakings into the final scrutiny plan.

Particular attention shall be given to the possibility of joint actions as provided under Article 44.

7. Difficulties encountered and suggestions for improvement

Information shall be provided on any difficulties encountered and the measures taken to overcome them or proposals to that end. Where appropriate, suggestions shall be made for improvement.

ANNEX VI

LIST OF UNDERTAKINGS ESTABLISHED IN A MEMBER STATE OTHER THAN THAT IN WHICH PAYMENT OF THE AMOUNT IN QUESTION HAS OR SHOULD HAVE BEEN MADE OR RECEIVED

(Article 45(1))

Member State in which payment was made or received		Date of dispatch of the list	
Member State in which undertaking is established			

Status: Point in time view as at 31/01/2020.

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)

(1)Name and address		(2)Nature of expenditure (show each payment separately by EAGF budgetary line and type of payment)	(3)Amount (in national currency) per individual payment which during the EAGF financial year was:		(4)Indicate whether inspection of the undertaking requested in accordance with Article 45 (see note A)
(i)of undertaking in Member State where established	(ii)to which payment made or from which payment received		(i)paid to undertaking	(ii)paid by undertaking	

Notes:

- A. If so, a specific request must be sent, using the specimen form set out in Annex VIII, including all the information needed to enable the recipient to correctly identify the undertaking concerned.
- B. A copy of this list must be sent to the Commission.
- C. Where there are no undertakings established in other Member States as far as your country is concerned, this must be communicated to all other Member States and to the Commission.
- D. If a request for scrutiny of an undertaking in accordance with Article 45 is made subsequent to the dispatch of this list, a copy of the request, in accordance with Annex VIII, must be sent to the Commission.

ANNEX VII

LIST OF UNDERTAKINGS ESTABLISHED IN A THIRD COUNTRY FOR WHICH PAYMENT OF THE AMOUNT IN QUESTION HAS OR SHOULD HAVE BEEN MADE OR RECEIVED IN A MEMBER STATE

(Article 45(2))

Member State in which payment was made or received		(2)Nature of expenditure (show each payment separately by EAGF budgetary line and type of payment)	Date of dispatch of the list		(4)Additional comments (e.g. itemise any difficulties in control, suspicion of irregularity,
(i)of undertaking in third country	(ii)to which payment made or from which		(i)paid to undertaking	(ii)paid by undertaking	

Status: Point in time view as at 31/01/2020.

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)

where established	payment received	line and type of payment)			analysis of risk, etc.)

Note:

If there are no undertakings established in third countries as far as your country is concerned, a copy of this Annex must be sent to the Commission clearly indicating this to be the case.

ANNEX VIII

REQUEST FOR SCRUTINY UNDER ARTICLE 45(3)

Items marked with an asterisk must be completed in all cases; other items must be completed where appropriate

This request is based upon:	Article 83(3) of Regulation (EU) No 1306/2013	
A	(*) 1. Requesting Member State	
	(*) 2. Name of special department	
	(*) 3. Address	
	(*) 4. Telephone number	
	5. Fax number	
	6. E-mail	
	7. Responsible official	
	8. Name of control organisation responsible	
	9. Address	
	10. Telephone number	
	11. Fax number	...
	12. E-mail	

Status: Point in time view as at 31/01/2020.

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)

	13. Responsible official	
B	(* 1. Requested Member State	
	(* 2. Organisation	
C	(* 1. Date of request	
	(* 2. Scrutiny programme	
D	Beneficiary data	
	(* 1. Name	
	(a) in requesting Member State	
	(b) in requested Member State	
	(* 2. Reference number	
	(* 3. Address:	
	(a) in requesting Member State	
	(b) in requested Member State	
E	For requests under Article 45(3) only	
	Payment data	
	(* 1. Paying agency	
	(* 2. Payment reference number	
	(* 3. Payment type	
	(* 4. Amount (indicate currency)	
	(* 5. Accounting date	

Status: Point in time view as at 31/01/2020.

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)

	(*) 6. Payment date	
	(*) 7. EAGF budget code (chapter — article — post — line)	
	(*) 8. Marketing year or period to which payment applies	
	(*) 9. Regulation serving as legal base for payment	
F	Transaction details	
	1. (Export) declaration or application number	
	2. Contract:	
	— number	
	— date	
	— quantity	
	— value	
	3. Invoice:	
	— number	
	— date	
	— quantity	
	— value	
	4. Date of acceptance of declaration	
	5. Authorising office	
	6. Certificate or licence number	

Status: Point in time view as at 31/01/2020.

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)

7.	Certificate or licence date	
	For storage schemes	
8.	Tender number	
9.	Tender date	
10.	Price per unit	
11.	Entry date	
12.	Exit date	
13.	Increase or reduction in quality	
	For export refunds	
14.	Claim number (if different from export declaration number)	
15.	Customs office of taking into customs control	
16.	Date of customs control	
17.	Prefinancing (code)	
18.	Export refund code (11 digits)	
19.	Destination code	
20.	Prefixed rate	
—	in EUR	
—	in national currency	
21.	Date of prefixation	
G	Risk Analysis	

Status: Point in time view as at 31/01/2020.

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)

	(*) 1. Rating	
	— high	
	— medium	
	— low	
	(*) 2. Narrative justification for rating	
	(continue on separate sheet if necessary)	
H	Scope and objective of control	
	1. Proposed scope	
	2. Objectives and their supporting technical details	
	(continue on separate sheet if necessary)	
I	(*) List of supporting documents supplied	
	(continue on separate sheet if necessary)	

Status: Point in time view as at 31/01/2020.

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)

ANNEX IX

RESULTS OF SCRUTINY UNDER ARTICLE 45(4)

Scrutiny report following Mutual Assistance request under Chapter III of Title V of Regulation (EU) No 1306/2013

NB. The bold items are identical to those used in Annex VIII.

Identification

B.1. Requested Member State

2. Organisation

3. Regional Office

4. Name of the controller

A.1. Requesting Member State:

2. Name of special department:

8. Name control organisation responsible:

14. Enquiry number/report reference:

C.1. Date of request and reference number:

2. Scrutiny programme:

3. Date of reply and reference number:

D. Beneficiary data

1. Name

(a) in requesting Member State:

(b) in requested Member State:

2. Reference number

(a) in requesting Member State:

(b) in requested Member State:

4. Other undertakings scrutinised:

H. Scope and objective of control:

.....

I. List of supporting documents supplied:

.....

J. Result:

Scrutiny report

1. Preparation/background/scope

2. Description of undertaking/system of control

3. Work done/Documents examined/Findings

4. Conclusions

Status: Point in time view as at 31/01/2020.

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)

5. Other observations/recommendations

ANNEX X

OVERVIEW REFERRED TO IN ARTICLE 45(5)

Overview as provided for in the first subparagraph of Article 83(3) of Regulation (EU) No 1306/2013 of ... (Member State) on requests for scrutiny an on the results of scrutinies for the 1st [], 2nd [], 3rd [], 4th [] quarter 20...

REQUESTS sent to:

Member State	Total Number per MS	REQUEST	
		Date Sent	Reference Number
TOTAL			

REPLIES sent to:

Member State	Total Number per MS	REPLY	
		Date Sent	Reference Number
TOTAL			

Notes on boxes:

Each request/reply sent during the quarter is to be included in the overview table

Where applicable additional rows are to be added

The reference number for replies sent is to be the same as the reference number on the corresponding request for inspection

ANNEX XI

ANNUAL PROGRAMME DOCUMENTS (ARTICLE 46(1))

SHEET APROPOSED SCRUTINY PROGRAMME FOR THE PERIOD(Article 84 of Regulation (EU) No 1306/2013)

Status: Point in time view as at 31/01/2020.

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)

1.

CALCULATION OF THE MINIMUM NUMBER OF UNDERTAKINGS

	A (1) The number of undertakings whose receipts or payments, or the sum thereof amounted to more than EUR 150,000 for the EAGF financial year ...		A (2) The minimum number
i.e.		x 1/2 =	

2.

POPULATION FROM WHICH THE SELECTION IS MADE

The total number of undertakings having received or made payments subject to Chapter III of Title V of Regulation (EU) No 1306/2013 scrutiny during the financial year ... was as follows:

A (3) Total number					

Total number whose receipts or payments, or the sum thereof, were in the following categories:

A (4) Exceeding EUR 350 000	A (5) EUR 350 000 or less, but not less than EUR 40 000	A (6) Less than EUR 40 000			

Status: Point in time view as at 31/01/2020.

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)

3.

UNDERTAKINGS PROPOSED FOR SCRUTINY:

A (7)	Total number	A (8)	Total based upon risk analysis		

Total number whose receipts or payments, or the sum thereof, were in the following categories:

A (9)	Exceeding EUR 350 000	A (10)	EUR 350 000 or less, but not less than EUR 40 000	A (11)	Less than EUR 40 000

Notes on boxes:

A (4) It is compulsory to scrutinise undertakings in this category which were not scrutinised in accordance with Article 42(3) during the two scrutiny periods preceding that scrutiny period, unless the payments that they received were under a measure or measures for which risk analysis techniques of selection have been adopted.

A (9) Undertakings in this category are to be scrutinized only for specific reasons which are to be indicated in sheet D of this Annex.

SHEET B PROPOSED SCRUTINY PROGRAMME FOR THE PERIOD (Article 84 of Regulation (EU) No 1306/2013)

*SCHEME OF SCRUTINIES IN RELATION TO EAGF BUDGET HEADINGS**EAGF financial year ...*

B(1) EAGF Budget expenditure Article by or Item No.	B(2) Total budget heading ... (EUR)	B(3) Total expenditure by EAGF budget heading relating to undertakings whose	B(4) Total expenditure by EAGF budget heading relating to undertakings included	B(5) Number of undertakings by budget heading included in the scrutiny programme

Status: Point in time view as at 31/01/2020.

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)

Proposed scrutinies, if any, of undertakings whose receipts or payments, or the sum thereof, were less than EUR 40,000 during the EAGF financial year

EAGF budget heading(as set out in column B (1) of Sheet B)	Number of undertakings that it is proposed to scrutinise	Specific reason for scrutiny

SHEET EPROPOSED SCRUTINY PROGRAMME FOR THE PERIOD(Article 84 of Regulation (EU) No 1306/2013)

TOTAL:		CONTROL BODY:
E (1) The total number of undertakings to be scrutinised:		E (2) The number of undertakings to be scrutinised:
CONTROL BODY:		CONTROL BODY:
E (3) The number of undertakings to be scrutinised:		E (4) The number of undertakings to be scrutinised:
CONTROL BODY:		CONTROL BODY:
E (5) The number of undertakings to be scrutinised:		E (6) The number of undertakings to be scrutinised:

Notes on boxes:

Where applicable, additional boxes e.g. E (7), E (8) etc. are to be added

ANNEX XII

ANNUAL REPORT DOCUMENTS (ARTICLE 46(2))

PART I

Information to be contained in the annual report provided for in Article 86(1) of Regulation (EU) No 1306/2013

- Administration of Chapter III of Title V of Regulation (EU) No 1306/2013**

Status: Point in time view as at 31/01/2020.

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)

Information shall be provided concerning the administration of Chapter III of Title V of Regulation (EU) No 1306/2013, including changes to the organisations responsible for scrutinies and to the special department responsible for monitoring the application of that Regulation, as referred to in Article 85 thereof, and to the competences of those organisations.

2. **Legislative changes**

Information shall be provided regarding any national legislative changes relevant to the application of Chapter III of Title V of Regulation (EU) No 1306/2013 that have intervened since the previous annual report.

3. **Amendments to the scrutiny programme**

A description shall be provided of any amendments that were made to the scrutiny programme submitted to the Commission under Article 84(2) of Regulation (EU) No 1306/2013 since the date of submission of that programme.

4. **Application of the scrutiny programme covered by this report**

Information shall be provided on the application of the programme of scrutinies for the period ending on 30 June preceding the closing date for submission of the report, as referred to in Article 86(1) of Regulation (EU) No 1306/2013, including the following points, both in total and broken down by control body (where more than one control body carries out controls under that Regulation):

- (a) the number of undertakings scrutinised during the scrutiny period, in accordance with specimen form shown in Sheet A of Part II of this Annex;
- (b) the number of undertakings still in the course of being scrutinised, in accordance with specimen form shown in Sheet A of Part II of this Annex;
- (c) the number of undertakings that were not subject to scrutiny during the period in question as a result of the non-execution of some scrutinies, in accordance with specimen form shown in Sheet A of Part II of this Annex;
- (d) the reasons why the scrutinies referred to in point (c) were not carried out;
- (e) the breakdown, by amounts received by or paid to, and by measure, of the scrutinies referred to in points (a), (b), and (c), in accordance with the specimen form shown in Sheet B of Part II of this Annex;
- (f) the results of the scrutinies referred to in point (a), in accordance with specimen form shown in Sheet C of Part II of this Annex, including:
 - (i) the number of scrutinies for which irregularities were discovered, and the number of undertakings involved,
 - (ii) the nature of these irregularities,
 - (iii) the measure concerned where an irregularity was discovered,
 - (iv) the estimated financial consequence of each irregularity;
- (g) an indication of the average duration of scrutinies in person/days, indicating, where practicable, the time spent on planning, preparation, execution of controls, and reporting.

5. **Application of the scrutiny programmes preceding the one covered by this programme**

Status: Point in time view as at 31/01/2020.

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)

The report shall contain the results of the scrutinies carried out in respect of previous scrutiny periods, for which the results were not available at the time of the submission of the reports for those scrutiny periods, including for each previous scrutiny period, including:

- (a) the status of scrutinies communicated under point 4(b) and (c) in previous scrutiny reports, in accordance with the specimen form shown in Sheet D of Part II of this Annex;
- (b) the number of scrutinies through which irregularities were discovered, and the number of undertakings involved, in accordance with the specimen form shown in Sheet C of Part II of this Annex;
- (c) the nature of those irregularities, in accordance with the specimen form shown in Sheet C of Part II of this Annex;
- (d) the measure concerned where an irregularity was discovered, in accordance with the specimen form shown in Sheet C of Part II of this Annex;
- (e) the estimated financial consequence of each irregularity, in accordance with the specimen form shown in Sheet C of Part II of this Annex.

6. **Mutual assistance**

A summary of mutual assistance requests made and received under Chapter III of Title V of Regulation (EU) No 1306/2013.

7. **Resources**

Details on the resources available to carry out the scrutinies under Chapter III of Title V of Regulation (EU) No 1306/2013 shall be transmitted, including:

- (a) the number of staff, expressed in person/years, allocated to those scrutinies, per control body, and, where appropriate, per region;
- (b) training received by staff working on those scrutinies, with an indication of the proportion of the staff referred to in point (a) who have received such training, and the nature of the training itself; and,
- (c) computer equipment and tools at the disposal of staff working on those scrutinies.

8. **Difficulties in applying Chapter III of Title V of Regulation (EU) No 1306/2013**

Information shall be provided on any difficulties encountered in the application of Chapter III of Title V of Regulation (EU) No 1306/2013 and the measures taken to overcome them or proposals to that end.

9. **Suggestions for improvement**

Where appropriate, suggestions shall be made for the improvement, either of the application of Chapter III of Title V of Regulation (EU) No 1306/2013, or of that Chapter itself.

PART II SHEET ASCRUTINY REPORT FOR THE PERIOD(Article 86(1) of Regulation (EU) No 1306/2013)

TOTAL:		CONTROL BODY:	
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Status: Point in time view as at 31/01/2020.

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)

1. (A) The total number of undertakings to be scrutinised:	(B) The number of undertakings to be scrutinised:
2. (A) The total number of undertakings scrutinised:	(B) The number of undertakings scrutinised:
3. (A) The total number of undertakings in the course of scrutiny:	(B) The number of undertakings in the course of scrutiny:
4. (A) The total number of undertakings not yet scrutinised:	(B) The number of undertakings not yet scrutinised:
CONTROL BODY:	CONTROL BODY:
1. (C) The number of undertakings to be scrutinised:	(D) The number of undertakings to be scrutinised:
2. (C) The number of undertakings scrutinised:	(D) The number of undertakings scrutinised:
3. (C) The number of undertakings in the course of scrutiny:	(D) The number of undertakings in the course of scrutiny:
4. (C) The number of undertakings not yet scrutinised:	(D) The number of undertakings not yet scrutinised:

Notes on boxes: Where applicable, additional boxes e.g. (E), (F) etc. are to be added
SHEET BSCRUTINY REPORT FOR THE PERIOD ...(Article 86(1) of Regulation (EU) No 1306/2013)

REPORT OF SCRUTINIES IN RELATION TO EAGF BUDGET
 HEADINGS IN RESPECT OF THE EAGF FINANCIAL YEAR ...

Scrutiny programme ...

Status: Point in time view as at 31/01/2020.

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undertakings declared in previous report as in the course of scrutiny:		undertakings in D(1) for which scrutinies have been completed:		undertakings in D(1) for which scrutinies are still in course			
D(4) Value of transactions concerned in D(1):		D(5) Value of transactions concerned in D(2):		D(6) Value of transactions concerned in D(3):			
D(7) Number of undertakings for which scrutinies in previous report were declared as not started:		D(8) Number of undertakings in D(7) for which scrutinies have been completed:		D(9) Number of undertakings in D(7) for which scrutinies are still in course:		D(10) Number of undertakings in D(7) for which scrutinies have not been started:	
D(11) Value of transactions concerned in D(7):		D(12) Value of transactions concerned in D(8):		D(13) Value of transactions concerned in D(9):		D(14) Value of transactions concerned in D(10):	

ANNEX XIII

MEASURES REFERRED TO IN ARTICLE 57

1. The support schemes set out in Annex I to Regulation (EU) No 1307/2013 of the European Parliament and of the Council⁽²⁾.
2. The following schemes and measures set out in Regulation (EU) No 1308/2013 of the European Parliament and of the Council⁽³⁾.
 - public intervention;
 - aid for private storage;
 - school fruit and vegetable scheme;

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- school milk scheme;
- aid in fruit and vegetables sector;
- support measures in the wine sector;
- aid in the apiculture sector;
- aid in the hops sector;
- export refunds.

^{F43}.

Textual Amendments

F4 Deleted by [Commission Implementing Regulation \(EU\) 2018/56](#) of 12 January 2018 amending [Implementing Regulation \(EU\) No 908/2014](#) 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.

4. The information and promotion measures provided for in Council Regulation (EC) No 3/2008⁽⁴⁾.
5. The measures provided for in Regulation (EU) No 228/2013 of the European Parliament and of the Council⁽⁵⁾, except those covered by Annex I to Regulation (EU) No 1307/2013.
6. The measures provided for in Regulation (EU) No 229/2013 of the European Parliament and of the Council⁽⁶⁾, except those covered by Annex I to Regulation (EU) No 1307/2013.
7. The measures provided for in Chapter I of Title III of Regulation (EU) No 1305/2013 and included in the rural development programme concerned.
8. The measures provided for in Chapter I of Title IV of Regulation (EC) No 1698/2005⁽⁷⁾ and included in the rural development programme concerned.

[^{F59}. The support schemes set out in Annex I to Council Regulation (EC) No 73/2009.]

Textual Amendments

F5 Inserted by [Commission Implementing Regulation \(EU\) 2015/583](#) of 13 April 2015 amending [Implementing Regulation \(EU\) No 908/2014](#) as regards declarations of expenditure for rural development programmes and transparency.

[^{F610}. The measures granted under Articles 219(1), 220(1) and 221(1) and (2) of Regulation (EU) No 1308/2013 as measures supporting agricultural markets in accordance with Article 4(1)(a) of Regulation (EU) No 1306/2013.]

Textual Amendments

F6 Substituted by [Commission Implementing Regulation \(EU\) 2018/56](#) of 12 January 2018 amending [Implementing Regulation \(EU\) No 908/2014](#) 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.

Status: Point in time view as at 31/01/2020.

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- (1) Commission Regulation (EC) No 612/2009 of 7 July 2009 on laying down common detailed rules for the application of the system of export refunds on agricultural products ([OJ L 186, 17.7.2009, p. 1](#)).
- (2) 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](#)).
- (3) 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](#)).
- (4) Council Regulation (EC) No 3/2008 of 17 December 2007 on information provision and promotion measures for agricultural products on the internal market and in third countries ([OJ L 3, 5.1.2008, p. 1](#)).
- (5) Regulation (EU) No 228/2013 of the European Parliament and of the Council of 13 March 2013 laying down specific measures for agriculture in the outermost regions of the Union and repealing Council Regulation (EC) No 247/2006 ([OJ L 78, 20.3.2013, p. 23](#)).
- (6) Regulation (EU) No 229/2013 of the European Parliament and of the Council of 13 March 2013 laying down specific measures for agriculture in favour of the smaller Aegean islands and repealing Council Regulation (EC) No 1405/2006 ([OJ L 78, 20.3.2013, p. 41](#)).
- (7) Council Regulation (EC) No 1698/2005 of 20 September 2005 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD) ([OJ L 277, 21.10.2005, p. 1](#)).

Status:

Point in time view as at 31/01/2020.

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.