

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 ^{F1}...

SECTION 2

EAGF accounts

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;
- ^{F1}b
- 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;

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) [View outstanding changes](#)

- 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.

Textual Amendments

- F1** Art. 16(1)(b) omitted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by virtue of [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(10)** (as substituted by [S.I. 2019/1405](#), regs. 1(2), 3(3)); 2020 c. 1, Sch. 5 para. 1(1)

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.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- regulations amended by [S.R. 2021/40 reg. 9\(1\)](#)

Changes and effects yet to be applied to the whole legislation item and associated provisions

- Annex 13 para. 2B inserted by [S.S.I. 2023/150 reg. 7\(7\)](#)
- Annex 13 para. 2A inserted by [S.I. 2023/124 reg. 7\(5\)](#)
- Art. 4(1)(i) omitted by [S.I. 2021/400 reg. 5\(2\)\(a\)](#)
- Art. 4(1)(ii) words omitted by [S.I. 2021/400 reg. 5\(2\)\(b\)](#)
- Art. 11(5A) inserted by [S.I. 2023/124 reg. 7\(2\)](#)
- Art. 11(5B) inserted by [S.S.I. 2023/150 reg. 7\(2\)](#)
- Art. 12(3) inserted by [S.I. 2023/124 reg. 7\(3\)](#)
- Art. 12(4) inserted by [S.S.I. 2023/150 reg. 7\(3\)](#)
- Art. 16(1)(b) words omitted by [S.I. 2019/765 reg. 4\(10\)\(a\)\(ii\)](#) (This amendment not applied to legislation.gov.uk. Reg. 4(10) substituted immediately before IP completion day by [S.I. 2019/1405, regs. 1\(2\), 3\(3\)](#))
- Art. 16(1)(b) words substituted by [S.I. 2019/765 reg. 4\(10\)\(a\)\(i\)](#) (This amendment not applied to legislation.gov.uk. Reg. 4(10) substituted immediately before IP completion day by [S.I. 2019/1405, regs. 1\(2\), 3\(3\)](#))
- Art. 16(3) inserted by [S.I. 2023/124 reg. 7\(3\)](#)
- Art. 16(4) inserted by [S.S.I. 2023/150 reg. 7\(4\)](#)
- Art. 17(2A) inserted by [S.I. 2023/124 reg. 7\(4\)](#)
- Art. 17(2B) inserted by [S.S.I. 2023/150 reg. 7\(5\)](#)
- Art. 18(3) inserted by [S.I. 2023/124 reg. 7\(3\)](#)
- Art. 18(4) inserted by [S.S.I. 2023/150 reg. 7\(6\)](#)
- Art. 47(1)(a) word substituted by [S.I. 2023/816 reg. 7\(3\)\(c\)](#)
- Art. 47(1)(b) word substituted by [S.I. 2023/816 reg. 7\(3\)\(d\)](#)
- Art. 47(1)(c) words substituted by [S.I. 2023/816 reg. 7\(3\)\(e\)](#)
- Art. 64(a) words substituted by [S.I. 2019/765 reg. 4\(35\)\(a\)\(i\)](#) (This amendment not applied to legislation.gov.uk. Reg. 4(35) substituted immediately before IP completion day by [S.I. 2020/1445, reg. 7\(5\)](#))
- Art. 64(d) words substituted by [S.I. 2019/765 reg. 4\(35\)\(a\)\(ii\)](#) (This amendment not applied to legislation.gov.uk. Reg. 4(35) substituted immediately before IP completion day by [S.I. 2020/1445, reg. 7\(5\)](#))