
Status: Point in time view as at 31/12/2020.

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)

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

^{F1}Article 9

Provision of information by Member States

.....

Textual Amendments

- F1** Arts. 8-10 omitted (31.1.2020 in so far as they relate 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(6)**; and Arts. 8-10 omitted (31.12.2020 in so far as they relate 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(6)**; 2020 c. 1, Sch. 5 para. 1(1)

^{F1}Article 10

Communication of information by Member States

.....

Textual Amendments

- F1** Arts. 8-10 omitted (31.1.2020 in so far as they relate 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(6)**; and Arts. 8-10 omitted (31.12.2020 in so far as they relate 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(6)**; 2020 c. 1, Sch. 5 para. 1(1)

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[F2] 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 [F3]declared revenue] 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 [F4]direct payment support][F5]CMO support] in respect of financial year N.

F6 ...

2 Expenditure and [F7]declared 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 F8 ...

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 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 [F9]direct payment support][F10]CMO support] 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.

F11 6]

Textual Amendments

F2 Art. 11 omitted (W.) (31.12.2020 in so far as it relates to direct payments) by virtue of The Direct Payments to Farmers and Rural Affairs (Miscellaneous Amendments etc.) (Wales) (EU Exit) Regulations 2020 (S.I. 2020/1556), regs. 1(2)(a), 6(3)

F3 Words in Art. 11(1) substituted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by The Financing, Management and Monitoring of Direct Payments to Farmers (Amendment) Regulations 2020 (S.I. 2020/90), regs. 1(2), 13(7)(a)(i); and words in Art. 11(1) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by The Common Agricultural Policy (Financing, Management and Monitoring Supplementary Provisions) (Miscellaneous Amendments) (EU Exit) Regulations 2019 (S.I. 2019/765), regs. 1, 4(7)(a)(i); 2020 c. 1, Sch. 5 para. 1(1)

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- F4** Words in Art. 11(1) substituted for “EAGF budget” (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(7)(a)(ii)**
- F5** Words in Art. 11(1) substituted for “EAGF budget” (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(7)(a)(ii)** (as amended by S.I. 2020/1445, regs. 1(2)(b), 7(3)); 2020 c. 1, Sch. 5 para. 1(1)
- F6** Words in Art. 11(1) 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(7)(a)(iii)**; and words in Art. 11(1) 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(7)(a)(iii)**; 2020 c. 1, Sch. 5 para. 1(1)
- F7** Words in Art. 11(2) substituted (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(7)(b)**; and words in Art. 11(2) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(7)(b)**; 2020 c. 1, Sch. 5 para. 1(1)
- F8** Words in Art. 11(3) 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(7)(c)**; and words in Art. 11(3) 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(7)(c)**; 2020 c. 1, Sch. 5 para. 1(1)
- F9** Words in Art. 11(5) substituted for “the EAGF” (31.1.2020 in so far as it relates to the Common Agricultural Policy direct payment schemes) by [The Financing, Management and Monitoring of Direct Payments to Farmers \(Amendment\) Regulations 2020 \(S.I. 2020/90\)](#), regs. 1(2), **13(7)(d)**
- F10** Words in Art. 11(5) substituted for “the EAGF” (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(7)(d)** (S.I. 2020/1445, regs. 1(2)(b), 7(3)); 2020 c. 1, Sch. 5 para. 1(1)
- F11** Art. 11(6) 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(7)(e)**; and Art. 11(6) omitted (31.12.2020 insofar as 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(7)(e)**; 2020 c. 1, Sch. 5 para. 1(1)

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

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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:

- ^{F12}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.

Textual Amendments

- F12** Art. 12(2)(a) 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(8)**; 2020 c. 1, Sch. 5 para. 1(1)

^{F13}Article 13

Payment decision by the Commission

Textual Amendments

- F13** Arts. 13, 14 omitted (31.1.2020 in so far as they relate 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(8)**; and Arts. 13-15 omitted (31.12.2020 in so far as they relate 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(9)**; 2020 c. 1, Sch. 5 para. 1(1)

^{F13}Article 14

Making resources available to Member States

Textual Amendments

- F13** Arts. 13, 14 omitted (31.1.2020 in so far as they relate 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(8)**; and Arts. 13-15 omitted (31.12.2020 in so far as they relate to common organisation of the markets and rural development

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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(9)**; 2020 c. 1, Sch. 5 para. 1(1)

^{F14}Article 15

Communication under public intervention

Textual Amendments

- F14** Arts. 13-15 omitted (31.12.2020 in so far as they relate 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(9)**; 2020 c. 1, **Sch. 5 para. 1(1)**

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;
- ^{F15}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;

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- 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

F15 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)

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 ^{F16}....
- 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;
 - b quantities recorded as missing on transfer between [^{F17}constituent nations] shall not be deemed to have entered storage in the [^{F18}constituent nation] 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 [^{F19}any provision], to be an integral part of the transport costs;
 - d unless specific [^{F20}sectoral agricultural legislation provides] otherwise, amounts accruing from sales of products which have deteriorated and any other amounts received in this context shall not be entered in the [^{F21}CMO support] 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.

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F22³

Textual Amendments

- F16** Words in Art. 17(1) 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(11)(a)**; 2020 c. 1, Sch. 5 para. 1(1)
- F17** Words in Art. 17(2)(b) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(11)(b)(i)(aa)**; 2020 c. 1, Sch. 5 para. 1(1)
- F18** Words in Art. 17(2)(b) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(11)(b)(i)(bb)**; 2020 c. 1, Sch. 5 para. 1(1)
- F19** Words in Art. 17(2)(c) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(11)(b)(ii)**; 2020 c. 1, Sch. 5 para. 1(1)
- F20** Words in Art. 17(2)(d) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(11)(b)(iii)(aa)**; 2020 c. 1, Sch. 5 para. 1(1)
- F21** Words in Art. 17(2)(d) substituted (31.12.2020 in so far as it relates to common organisation of the markets and rural development measures) by [The Common Agricultural Policy \(Financing, Management and Monitoring Supplementary Provisions\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/765\)](#), regs. 1, **4(11)(b)(iii)(bb)** (as amended by S.I. 2020/1445, regs. 1(2)(b), 7(3)); 2020 c. 1, Sch. 5 para. 1(1)
- F22** Art. 17(3) 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(11)(c)**; 2020 c. 1, Sch. 5 para. 1(1)

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 ^{F23}....

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.

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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.

Textual Amendments

F23 Words in Art. 18(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(12)**; 2020 c. 1, Sch. 5 para. 1(1)

^{F24} Article 19

Amount financed under public intervention

Textual Amendments

F24 Arts. 19-26 omitted (31.12.2020 in so far as they relate 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(13)**; 2020 c. 1, Sch. 5 para. 1(1)

^{F24} Article 20

Declarations of public intervention expenditure and revenue

Textual Amendments

F24 Arts. 19-26 omitted (31.12.2020 in so far as they relate 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(13)**; 2020 c. 1, Sch. 5 para. 1(1)

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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](#)).

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