

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 I

PAYING AGENCIES AND OTHER BODIES

Article 1	Procedure for the accreditation of paying agencies
Article 2	Review of accreditation
Article 3	Management declaration
Article 4	Coordinating body
Article 5	Certification
Article 6	Audit principles
Article 7	Audit methods

CHAPTER II

FINANCIAL MANAGEMENT OF THE FUNDS

SECTION 1

General provisions

Article 8	Paying agencies' accounts
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SECTION 2

EAGF accounts

Article 9	Provision of information by Member States
Article 10	Communication of information by Member States
Article 11	General rules on the declaration of expenditure and on assigned revenue
Article 12	Special rules on declarations of expenditure relating to public storage
Article 13	Payment decision by the Commission
Article 14	Making resources available to Member States
Article 15	Communication under public intervention
Article 16	Content of the public storage accounts to be kept by paying agencies
Article 17	Accounting related to public intervention
Article 18	Dates for entering expenditure and revenue and product movements in the accounts for public intervention
Article 19	Amount financed under public intervention
Article 20	Declarations of public intervention expenditure and revenue

*Status: Point in time view as at 06/08/2014.*

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## SECTION 3

### EAFRD accounts

- Article 21 Forecast of funding requirements
- Article 22 Declarations of expenditure
- Article 23 Calculation of the amount to be paid

## SECTION 4

### Common provisions for the EAGF and EAFRD

- Article 24 Electronic exchange of information and documents
- Article 25 Suspension of payment in case of late submission
- Article 26 Acquisition of satellite images

## CHAPTER III

### CLEARANCE OF ACCOUNTS

#### SECTION 1

##### Recovery of Debts

- Article 27 Interest applicable to recovery of undue payments
- Article 28 Recovery by offsetting

#### SECTION 2

##### Clearance

- Article 29 Content of the annual accounts
- Article 30 Transmission of information
- Article 31 Form and content of the accounting information
- Article 32 Conservation of accounting information
- Article 33 Financial clearance
- Article 34 Conformity clearance
- Article 35 Decision not to start or pursue a conformity clearance inquiry
- Article 36 Conciliation Body
- Article 37 Composition of the Conciliation Body
- Article 38 Independence of the Conciliation Body
- Article 39 Working arrangements
- Article 40 Conciliation procedure

## CHAPTER IV

### RULES ON CHECKS

#### SECTION 1

##### General rules

- Article 41 Reduction of on-the-spot checks

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## SECTION 2

### Scrutiny of transactions

Article 42	Scrutiny by Member States
Article 43	Access to commercial documents
Article 44	Joint actions
Article 45	Mutual assistance
Article 46	Annual programmes and reports
Article 47	Special departments

## CHAPTER V

### SECURITIES

#### SECTION 1

##### Scope, information technology, force majeure

Article 48	Scope
Article 49	e-Administration
Article 50	Force majeure time limits

#### SECTION 2

##### Form of securities

Article 51	Form
Article 52	Negotiable collateral
Article 53	Replacement and assignment

#### SECTION 3

##### Release and forfeiture

Article 54	Partial release
Article 55	Forfeiture

#### SECTION 4

##### Information

Article 56	Information on securities forfeiture, types of securities and guarantors
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## CHAPTER VI

### TRANSPARENCY

Article 57	Content of the publication
Article 58	Publication of municipality
Article 59	Form and date of publication
Article 60	Information of the beneficiaries

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Article 61	Publication of thresholds related to the Small farmers scheme
Article 62	Cooperation between the Commission and Member States

## CHAPTER VII

### FINAL PROVISIONS

Article 63	Repeal
Article 64	Entry into force and application
	Signature

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### ANNEX I

#### MANAGEMENT DECLARATION

### ANNEX II

#### MODEL TABLE REFERRED TO IN ARTICLE 29(f)

The information referred to in Article 29(f) shall be provided...

### ANNEX III

#### MODEL TABLE REFERRED TO IN ARTICLE 29(g)

The information referred to in Article 29(g) shall be provided...

### 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  
 AGRI-J1@ec.europa.eu.

### ANNEX V

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

1. Assessment of the previous year's risk analysis
2. Library of information
3. Selection procedure
4. Risk factors and risk values to be applied

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5. Weighting of risk factors
6. Results of risk analysis
7. Difficulties encountered and suggestions for improvement

## ANNEX VI

Notes:

- A. If so, a specific request must be sent, using the...
- B. A copy of this list must be sent to the...
- C. Where there are no undertakings established in other Member States...
- D. If a request for scrutiny of an undertaking in accordance...

## ANNEX VII

Note:

## ANNEX VIII

## ANNEX IX

### RESULTS OF SCRUTINY UNDER ARTICLE 45(4)

Scrutiny report following Mutual Assistance request under Chapter III of...

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

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:

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J. Result:

Scrutiny report

1. Preparation/background/scope
2. Description of undertaking/system of control
3. Work done/Documents examined/Findings
4. Conclusions
5. Other observations/recommendations

ANNEX X

OVERVIEW REFERRED TO IN ARTICLE 45(5)

Overview as provided for in the first subparagraph of Article...

Notes on boxes:

ANNEX XI

ANNUAL PROGRAMME DOCUMENTS (ARTICLE 46(1))

SHEET A PROPOSED SCRUTINY PROGRAMME FOR THE PERIOD ...(Article 84 ...

Notes on boxes:

A (4) It is compulsory to scrutinise undertakings in this category which ...

A (9) Undertakings in this category are to be scrutinized only for ...

SHEET B PROPOSED SCRUTINY PROGRAMME FOR THE PERIOD ...(Article 84 ...

SHEET C PROPOSED SCRUTINY PROGRAMME FOR THE PERIOD (Article 84 ...

SHEET D PROPOSED SCRUTINY PROGRAMME FOR THE PERIOD (Article 84 ...

SHEET E PROPOSED SCRUTINY PROGRAMME FOR THE PERIOD (Article 84 ...

Notes on boxes:

Where applicable, additional boxes e.g. E (7), E (8) etc. ...

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

1. Administration of Chapter III of Title V of Regulation (EU)...
2. Legislative changes
3. Amendments to the scrutiny programme
4. Application of the scrutiny programme covered by this report

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5. Application of the scrutiny programmes preceding the one covered by...
6. Mutual assistance
7. Resources
8. Difficulties in applying Chapter III of Title V of Regulation...
9. Suggestions for improvement

## PART II

SHEET A SCRUTINY REPORT FOR THE PERIOD ... (Article 86(1) of Regulation...  
(Article 86(1) of Regulation (EU) No 1306/2013) TOTAL: CONTROL BODY: .....  
Notes on boxes:

SHEET B SCRUTINY REPORT FOR THE PERIOD ... (Article 86(1) of Regulation...  
(Article 86(1) of Regulation (EU) No 1306/2013) Report of scrutinies in...

SHEET C SCRUTINY REPORT FOR THE PERIOD ... (Article 86(1) of Regulation...  
(Article 86(1) of Regulation (EU) No 1306/2013) Potential irregularities discovered  
in...

SHEET D SCRUTINY REPORT FOR THE PERIOD ... (Article 86(1) of Regulation...  
(Article 86(1) of Regulation (EU) No 1306/2013) Execution of scrutinies relating...

## ANNEX XIII

### MEASURES REFERRED TO IN ARTICLE 57

1. The support schemes set out in Annex I to Regulation...
2. The following schemes and measures set out in Regulation (EU)...
3. The aid in the silkworm sector provided for in Council...
4. The information and promotion measures provided for in Council Regulation...
5. The measures provided for in Regulation (EU) No 228/2013 of the...
6. The measures provided for in Regulation (EU) No 229/2013 of the...
7. The measures provided for in Chapter I of Title III...
8. The measures provided for in Chapter I of Title IV...

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- (1) [OJ L 347, 20.12.2013, p. 549.](#)
- (2) Commission Regulation (EC) No 601/94 of 17 March 1994 for the application of Council Regulation (EC) No 165/94 as regards laying down detailed rules on co-financing by the Community of remote sensing checks on agricultural areas ([OJ L 76, 18.3.1994, p. 20](#)).
- (3) Commission Regulation (EC) No 4/2004 of 23 December 2003 laying down detailed rules for the application of Council Regulation (EEC) No 4045/89 on scrutiny by Member States of transactions forming part of the system of financing by the Guarantee Section of the European Agricultural Guidance and Guarantee Fund ([OJ L 2, 6.1.2004, p. 3](#)).
- (4) Commission Regulation (EC) No 883/2006 of 21 June 2006 laying down detailed rules for the application of Council Regulation (EC) No 1290/2005 as regards the keeping of accounts by the paying agencies, declarations of expenditure and revenue and the conditions for reimbursing expenditure under the EAGF and the EAFRD ([OJ L 171, 23.6.2006, p. 1](#)).
- (5) Commission Regulation (EC) No 884/2006 of 21 June 2006 laying down detailed rules for the application of Council Regulation (EC) No 1290/2005 as regards the financing by the European Agricultural Guarantee Fund (EAGF) of intervention measures in the form of public storage operations and the accounting of public storage operations by the paying agencies of the Member States ([OJ L 171, 23.6.2006, p. 35](#)).
- (6) Commission Regulation (EC) No 885/2006 of 21 June 2006 laying down detailed rules for the application of Council Regulation (EC) No 1290/2005 as regards the accreditation of paying agencies and other bodies and the clearance of the accounts of the EAGF and of the EAFRD ([OJ L 171, 23.6.2006, p. 90](#)).
- (7) Commission Regulation (EC) No 259/2008 of 18 March 2008 laying down detailed rules for the application of Council Regulation (EC) No 1290/2005 as regards the publication of information on the beneficiaries of funds deriving from the European Agricultural Guarantee Fund (EAGF) and the European Agricultural Fund for Rural Development (EAFRD) ([OJ L 76, 19.3.2008, p. 28](#)).
- (8) Commission Implementing Regulation (EU) No 282/2012 of 28 March 2012 laying down common detailed rules for the application of the system of securities for agricultural products ([OJ L 92, 30.3.2012, p. 4](#)).
- (9) Commission Delegated Regulation (EU) No 907/2014 of 11 March 2014 supplementing 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, securities and use of euro (see page 18 of this Official Journal).
- (10) Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 ([OJ L 298, 26.10.2012, p. 1](#)).



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