COMMISSION IMPLEMENTING DECISION

of 29 April 2014

on the clearance of the accounts of the paying agencies of Member States concerning expenditure financed by the European Agricultural Guarantee Fund (EAGF) for the 2013 financial year

(notified under document C(2014) 2792)

(2014/260/EU)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008 ([1]), and in particular to Article 119(1) thereof,

Having regard to Council Regulation (EC) No 1290/2005 of 21 June 2005 on the financing of the common agricultural policy ([2]), and in particular Article 30 thereof,

Having regard to 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 ([3]), and in particular Article 9 thereof,

Having regard to 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 ([4]), and in particular Article 10 thereof,

After consulting the Committee on the Agricultural Funds,

Whereas:

(1) Article 119(1) second subparagraph of Regulation (EU) No 1306/2013 as amended by Article 8 of Regulation (EU) No 1310/2013 of the European Parliament and of the Council of 17 December 2013 laying down certain transitional provisions on support for rural development by the European Agricultural Fund for Rural Development (EAFRD), amending Regulation (EU) No 1305/2013 of the European Parliament and of the Council as regards resources and their distribution in respect of the year 2014 and amending Council Regulation (EC) No 73/2009 and Regulations (EU) No 1307/2013, (EU) No 1306/2013 and (EU) No 1308/2013 of the European Parliament and of the Council as regards their application in the year 2014 ([5]), provides that Article 30 of Regulation (EC) No 1290/2005 applies for the financial clearance of the expenditure incurred and payments made for agricultural financial year 2013.

(2) Pursuant to Article 30 of Regulation (EC) No 1290/2005, the Commission clears the accounts of the paying agencies referred to in Article 6 of the said Regulation, on the basis of the annual accounts submitted by the Member States, accompanied by the information required for the clearance of accounts and a certificate regarding the integrality, accuracy and veracity of the accounts and the reports established by the certification bodies.

(3) Pursuant to the second subparagraph of Article 5(1) of Regulation (EC) No 883/2006, for the 2013 financial year, account is taken of expenditure incurred by the Member States between 16 October 2012 and 15 October 2013.

([1]) OJ L 347, 20.12.2013, p. 549.
([2]) OJ L 209, 11.8.2005, p. 1.
([3]) OJ L 171, 23.6.2006, p. 1.
([4]) OJ L 171, 23.6.2006, p. 90.
([5]) OJ L 347, 20.12.2013, p. 865.

(4) The first subparagraph of Article 10(2) of Regulation (EC) No 885/2006 lays down that the amounts that are recoverable from, or payable to, each Member State, in accordance with the accounts clearance decision referred to in the first subparagraph of article 10(1) of the said regulation, shall be determined by deducting the monthly payments in respect of the financial year in question, i.e. 2013, from expenditure recognised for that year in accordance with paragraph 1. The Commission shall deduct that amount from or add it to the monthly payment relating to the expenditure effected in the second month following that in which the accounts clearance decision is taken.

(5) The Commission has checked the information submitted by the Member States and it has communicated to the Member States before 31 March 2014 the results of its verifications, along with the necessary amendments.

(6) The annual accounts and the accompanying documents presented by certain paying agencies satisfy the Commission for it to decide on the completeness, accuracy and veracity of the annual accounts submitted. Annex I lists the amounts cleared and the amounts to be recovered from or paid to the Member States for which the accounts have been found to be complete, accurate and true.

(7) The information submitted by certain other paying agencies requires additional inquiries and their accounts cannot be cleared in this decision. Annex II lists the paying agencies concerned.

(8) Under Article 9(4) of Regulation (EC) No 883/2006, any overrun of deadlines during August, September and October is to be taken into account in the annual clearance of accounts decision. Some of the expenditure declared by certain Member States during these months in the year 2013 was effected after the applicable deadlines. This decision should accordingly fix the appropriate reductions to the amounts to clear.

(9) The Commission, in accordance with Article 17 of Regulation (EC) No 1290/2005 and Article 9 of Regulation (EC) No 883/2006, has already reduced or suspended a number of monthly payments on entry into the accounts of expenditure for the 2013 financial year due to overshooting of ceilings or non-respect of payment deadlines. In taking the present decision, the Commission should take into account the amounts reduced or suspended in order to avoid all inappropriate or untimely payments, reimbursing amounts which could later be the object of financial correction. The amounts in question may be further examined, where appropriate, within the framework of the conformity clearance proceedings pursuant to Article 31 of Regulation (EC) No 1290/2005. To this effect, the present decision is without prejudice to the possible further conformity clearance decisions that the Commission may take pursuant to Article 31 of Regulation (EC) No 1290/2005.

(10) Article 10(1) second and third subparagraph of Regulation (EC) No 885/2006 provide that the financial clearance decision should determine the amounts to be charged to the EU and to the Member State concerned pursuant to Articles 32 and 33 of Regulation (EC) No 1290/2005. In accordance with Article 119(1) second subparagraph of Regulation (EU) No 1306/2013, the procedure under Article 30 of Regulation (EC) No 1290/2005 continues to apply to expenditure incurred and payments made for agricultural FY 2013. During agricultural FY 2013 Articles 32 and 33 were in force, therefore the amounts resulting from their application should be taken into account in the financial clearance decision in relation to FY 2013.

(11) Pursuant to Article 32(5) of Regulation (EC) No 1290/2005, 50 % of the financial consequences of non-recovery of irregularities should be borne by the Member State concerned if the recovery of the amounts concerned with such irregularities has not taken place within 4 years of the primary administrative or judicial finding, or within 8 years if the recovery is taken to the national courts. Article 32(3) of the said regulation obliges Member States to submit to the Commission, together with the annual accounts, a summary report on the recovery procedures undertaken in response to irregularities. Detailed rules on the application of the Member States' reporting obligation of the amounts to be recovered are laid down in Regulation (EC) No 885/2006. Annex III to the said regulation provides the table that had to be provided in 2014 by the Member States. On the basis of the tables completed by the Member States, the Commission should decide on the financial consequences of non-recovery of irregularities older than 4 or 8 years respectively. To this effect, the present decision is without prejudice to the possible further conformity clearance decisions that the Commission may take pursuant to Article 32(8) of Regulation (EC) No 1290/2005.

(12) Pursuant to Article 32(6) of Regulation (EC) No 1290/2005 and by virtue of Article 10 of Regulation (EC) No 885/2006, Member States may decide not to pursue recovery. Such a decision may only be taken if the costs already and likely to be incurred total more than the amount to be recovered or if the recovery proves impossible owing to the insolvency, recorded and recognised under national law, of the debtor or the persons legally responsible for the irregularity. If that decision has been taken within 4 years of the primary administrative or judicial finding or within 8 years if the recovery is taken to the national courts, 100 % of the financial consequences of the non-recovery should be borne by the EU budget. The amounts for which the Member State decided not to pursue recovery and the grounds for it are provided by the summary reports submitted by the concerned Member States in accordance to Article 32(3) of Regulation (EC) No 1290/2005. The Commission should not charge such amounts to the effect of the present decision to the concerned Member States and the respective financial consequences should be consequently borne by the EU budget. To this effect, the present decision is without prejudice to the possible further conformity clearance decisions that the Commission may take pursuant to Article 32(8) of Regulation (EC) No 1290/2005.

(13) In accordance with Article 30(2) of Regulation (EC) No 1290/2005, the present decision is without prejudice to the possible further conformity clearance decisions that the Commission may take to exclude from European Union financing expenditure not effected in accordance with European Union rules,

HAS ADOPTED THIS DECISION:

Article 1

With the exception of the paying agencies referred to in Article 2, the accounts of the paying agencies of the Member States concerning expenditure financed by the European Agricultural Guarantee Fund (EAGF) in respect of the 2013 financial year, are hereby cleared.

The amounts which are recoverable from; or payable to; each Member State pursuant to this decision, including those resulting from the application of Article 32(5) of Regulation (EC) No 1290/2005, are set out in Annex I.

Article 2

For the 2013 financial year, the accounts of the Member States' paying agencies in respect of expenditure financed by the EAGF, set out in Annex II, are disjoined from this decision and shall be the subject of a future clearance of accounts Decision.

Article 3

The present decision is without prejudice to the possible further conformity clearance decisions that the Commission may take pursuant to Article 31 of Regulation (EC) No 1290/2005 to exclude from European Union financing expenditure not effected in accordance with European Union rules.

Article 4

This Decision is addressed to the Member States.

Done at Brussels, 29 April 2014.

For the Commission
Dacian CIOLOȘ
Member of the Commission

ANNEX I

Clearance of the Paying Agencies' accounts

Financial year 2013

Amount to be recovered from or paid to the Member State

MS		2013 — Expenditure/Assigned Revenue for the Paying Agencies for which the accounts are		Total a + b	Reductions and suspensions for the whole financial year (1)	Reductions according to Article 32 of Regulation (EC) No 1290/2005 by virtue of Article 10 of Regulation (EC) No 885/2006	Total including reductions and suspensions	Payments made to the Member State for the financial year	Amount to be recovered from (–) or paid to (+) the Member State (2)
		cleared	disjoined						
		= expenditure/assigned revenue declared in the annual declaration	= total of the expenditure/assigned revenue in the monthly declarations						
		a = A (col.i)	b = A (col.h)	c = a + b	d = C1 (col. e)	e = ART32	f = c + d + e	g	h = f – g
BE	EUR	624 341 919,71	11 319 476,12	635 661 395,83	– 346 540,21	– 35 296,55	635 279 559,07	635 401 707,01	– 122 147,94
BG	EUR	520 706 425,07	0,00	520 706 425,07	0,00	0,00	520 706 425,07	520 718 516,78	– 12 091,71
CZ	EUR	832 289 934,09	0,00	832 289 934,09	– 52 994,62	0,00	832 236 939,47	832 283 338,41	– 46 398,94
DK	DKK	0,00	0,00	0,00	0,00	– 602 013,75	– 602 013,75	0,00	– 602 013,75
DK	EUR	932 522 034,47	0,00	932 522 034,47	– 57 570,12	0,00	932 464 464,35	931 438 063,06	1 026 401,29
DE	EUR	5 325 975 685,14	0,00	5 325 975 685,14	0,00	– 221 111,26	5 325 754.573,88	5 325 926 033,61	–171 459,73
EE	EUR	95 207 738,39	0,00	95 207 738,39	0,00	– 938,45	95 206 799,94	95 207 334,70	– 534,76
IE	EUR	1 228 632 812,85	0,00	1 228 632 812,85	– 29 356,01	– 55 560,00	1 228 547 896,84	1 228 618 692,08	– 70 795,24
EL	EUR	0,00	2 341 140 772,14	2 341 140 772,14	0,00	0,00	2 341 140 772,14	2 341 140 772,14	0,00
ES	EUR	5 811 567 412,30	0,00	5 811 567 412,30	– 958 284,14	– 3 544 385,72	5 807 064 742,44	5 810 943 310,90	– 3 878 568,46
FR	EUR	8 578 532 362,85	0,00	8 578 532 362,85	396 882,37	– 1 371 083,99	8 577 558 161,23	8 577 517 764,73	40 396,50
HR	EUR	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
IT	EUR	4 541 302 573,75	0,00	4 541 302 573,75	– 1 726 750,06	– 8 219 427,12	4 531 356 396,57	4 530 939 670,86	416 725,71
CY	EUR	48 819 358,52	0,00	48 819 358,52	0,00	0,00	48 819 358,52	48 819 358,52	0,00
LV	EUR	147 614 049,52	0,00	147 614 049,52	0,00	0,00	147 614 049,52	147 614 049,52	0,00
LT	LTL	0,00	0,00	0,00	0,00	– 21,34	– 21,34	0,00	– 21,34
LT	EUR	352 722 805,82	0,00	352 722 805,82	0,00	0,00	352 722 805,82	346 930 504,98	5 792 300,84
LU	EUR	33 784 052,94	0,00	33 784 052,94	0,00	– 2 287,96	33 781 764,98	33 682 953,52	98 811,46
HU	HUF	0,00	0,00	0,00	0,00	– 14 562 539,00	– 14 562 539,00	0,00	– 14 562 539,00

MS		2013 — Expenditure/Assigned Revenue for the Paying Agencies for which the accounts are		Total a + b	Reductions and suspensions for the whole financial year (1)	Reductions according to Article 32 of Regulation (EC) No 1290/2005 by virtue of Article 10 of Regulation (EC) No 885/2006	Total including reductions and suspensions	Payments made to the Member State for the financial year	Amount to be recovered from (–) or paid to (+) the Member State (2)
		cleared	disjoined						
		= expenditure/assigned revenue declared in the annual declaration	= total of the expenditure/assigned revenue in the monthly declarations						
		a = A (col.i)	b = A (col.h)	c = a + b	d = C1 (col. e)	e = ART32	f = c + d + e	g	h = f – g
HU	EUR	1 249 214 884,54	0,00	1 249 214 884,54	0,00	0,00	1 249 214 884,54	1 249 217 888,57	– 3 004,03
MT	EUR	5 558 718,60	0,00	5 558 718,60	0,00	0,00	5 558 718,60	5 558 505,37	213,23
NL	EUR	884 672 765,83	0,00	884 672 765,83	0,00	0,00	884 672 765,83	883 449 825,44	1 222 940,39
AT	EUR	691 591 241,19	0,00	691 591 241,19	0,00	0,00	691 591 241,19	691 591 241,19	0,00
PL	PLN	0,00	0,00	0,00	0,00	– 639 717,42	– 639 717,42	0,00	– 639 717,42
PL	EUR	3 147 739 014,75	0,00	3 147 739 014,75	0,00	0,00	3 147 739 014,75	3 147 935 629,19	– 196 614,44
PT	EUR	762 827 603,78	0,00	762 827 603,78	– 226 040,22	– 1 067 365,09	761 534 198,47	762 462 063,84	– 927 865,37
RO	RON	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
RO	EUR	0,00	1 174 835 753,20	1 174 835 753,20	0,00	0,00	1 174 835 753,20	1 174 835 753,20	0,00
SI	EUR	133 999 797,83	0,00	133 999 797,83	0,00	– 468,80	133 999 329,03	134 000 855,36	– 1 526,33
SK	EUR	361 277 778,15	0,00	361 277 778,15	0,00	0,00	361 277 778,15	361 265 716,53	12 061,62
FI	EUR	535 729 245,61	0,00	535 729 245,61	– 2 563,40	– 3 262,59	535 723 419,62	535 738 480,77	– 15 061,15
SE	SEK	0,00	0,00	0,00	0,00	– 643 347,92	– 643 347,92	0,00	– 643 347,92
SE	EUR	676 877 998,55	0,00	676 877 998,55	0,00	0,00	676 877 998,55	676 905 013,98	– 27 015,43
UK	GBP	0,00	0,00	0,00	0,00	– 67 175,63	– 67 175,63	0,00	– 67 175,63
UK	EUR	3 104 971 517,71	0,00	3 104 971 517,71	– 1 285 694,03	0,00	3 103 685 823,68	3 102 951 204,38	734 619,30

MS	Expenditure (3)	Assigned revenue (3)	Article 32 (= e)	Total (= h)
	05 07 01 06	6701	6702	
	i	j	k	l = i + j + k
BE	0,00	– 86 851,39	– 35 296,55	– 122 147,94
BG	0,00	– 12 091,71	0,00	– 12 091,71
CZ	0,00	– 46 398,94	0,00	– 46 398,94
DK	0,00	0,00	– 602 013,75	– 602 013,75
DK	1 026 401,29	0,00	0,00	1 026 401,29
DE	49 651,53	0,00	– 221 111,26	– 171 459,73
EE	403,69	0,00	– 938,45	– 534,76
IE	77 921,30	– 93 156,54	– 55 560,00	– 70 795,24
EL	0,00	0,00	0,00	0,00
ES	0,00	– 334 182,74	– 3 544 385,72	– 3 878 568,46
FR	1 411 480,49	0,00	– 1 371 083,99	40 396,50
HR	0,00	0,00	0,00	0,00
IT	8 636 152,83	0,00	– 8 219 427,12	416 725,71
CY	0,00	0,00	0,00	0,00
LV	0,00	0,00	0,00	0,00
LT	0,00	0,00	– 21,34	– 21,34
LT	5 792 300,84	0,00	0,00	5 792 300,84
LU	101 099,42	0,00	– 2 287,96	98 811,46
HU	0,00	0,00	– 14 562 539,00	– 14 562 539,00

MS	Expenditure (3)	Assigned revenue (3)	Article 32 (= e)	Total (= h)
	05 07 01 06	6701	6702	
	i	j	k	l = i + j + k
HU	0,00	– 3 004,03	0,00	– 3 004,03
MT	213,23	0,00	0,00	213,23
NL	1 222 940,39	0,00	0,00	1 222 940,39
AT	0,00	0,00	0,00	0,00
PL	0,00	0,00	– 639 717,42	– 639 717,42
PL	0,00	– 196 614,44	0,00	– 196 614,44
PT	139 499,72	0,00	– 1 067 365,09	– 927 865,37
RO	0,00	0,00	0,00	0,00
RO	0,00	0,00	0,00	0,00
SI	0,00	– 1 057,53	– 468,80	– 1 526,33
SK	12 061,62	0,00	0,00	12 061,62
FI	0,00	– 11 798,56	– 3 262,59	– 15 061,15
SE	0,00	0,00	– 643 347,92	– 643 347,92
SE	0,00	– 27 015,43	0,00	– 27 015,43
UK	0,00	0,00	– 67 175,63	– 67 175,63
UK	734 619,30	0,00	0,00	734 619,30

(1) The reductions and suspensions are those taken into account in the payment system, to which are added in particular the corrections for the non-respect of payment deadlines established in August, September and October 2013 and corrections for milk levy.

(2) For the calculation of the amount to be recovered from or paid to the Member State the amount taken into account is, the total of the annual declaration for the expenditure cleared (col.a) or, the total of the monthly declarations for the expenditure disjoined (col.b).
Applicable exchange rate: Article 7(2) of Regulation (EC) No 883/2006.

(3) BL 05 07 01 06 shall be split between the negative corrections which become assigned revenue in BL 67 01 and the positive ones in favour of MS which shall now be included on the expenditure side 05 07 01 06 as per article 43 of Regulation (EU) No 1306/2013.

NB: Nomenclature 2014: 05 07 01 06, 6701, 6702

ANNEX II

Clearance of the Paying Agencies' accounts

Financial year 2013 — EAGF

List of the Paying Agencies for which the accounts are disjoined and are subject of a later clearance decision

Member State	Paying Agency
Belgium	Bureau d'intervention et de restitution belge (BIRB)
Greece	Payment and Control Agency for Guidance and Guarantee Community Aids (O.P.E.K.E.P.E.)
Romania	Paying and Intervention Agency for Agriculture (PIAA)