COMMISSION IMPLEMENTING DECISION (EU) 2015/843

of 28 May 2015

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 2014 financial year

(notified under document C(2015) 3593)

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 Articles 51 and 54(5) thereof,

After consulting the Committee on the Agricultural Funds,

Whereas:

(1) Pursuant to Article 51 of Regulation (EU) No 1306/2013, the Commission, on the basis of the annual accounts submitted by the Member States, accompanied by the information required for the clearance of accounts and an audit opinion regarding the completeness, accuracy and veracity of the accounts and the reports established by the certification bodies, has to clear the accounts of the paying agencies referred to in Article 7 of that Regulation.

(2) In accordance with Article 39 of Regulation (EU) No 1306/2013 the agricultural financial year begins on 16 October of year N – 1 and ends on 15 October of year N When clearing the accounts for the 2014 financial year, account should be taken of expenditure incurred by the Member States between 16 October 2013 and 15 October 2014, as provided for in Article 11(1) of Commission Implementing Regulation (EU) No 908/2014 ([2]).

(3) The first subparagraph of Article 33(2) of Implementing Regulation (EU) No 908/2014 provides that the amounts that are recoverable from, or payable to, each Member State, in accordance with the accounts clearance decision referred to in Article 33(1) of that Regulation, are to be established by deducting the monthly payments in respect for the financial year in question, i.e. 2014, from expenditure recognised for that year in accordance with Article 33(1). The Commission is to deduct that amount from or add it to the monthly payment relating to the expenditure effected in the second month following the clearance of accounts decision.

(4) The Commission has checked the information submitted by the Member States and communicated the results of its checks to the Member States before 30 April 2015, along with the necessary amendments.

(5) For certain paying agencies, the annual accounts and the accompanying documents permit the Commission to take a decision on the completeness, accuracy and veracity of the annual accounts submitted.

(6) The information submitted by certain other paying agencies requires additional enquiries and their accounts cannot therefore be cleared in this Decision.

(7) In accordance with Article 5(5) of Commission Delegated Regulation (EU) No 907/2014 ([3]), any overrun of deadlines during August, September and October is to be taken into account in the clearance of accounts decision. Some of the expenditure declared by certain Member States during these months in 2014 was effected after the applicable deadlines. This Decision should therefore fix the relevant reductions.

([1]) OJ L 347, 20.12.2013, p. 549.

([2]) 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 (OJ L 255, 28.8.2014, p. 59).

([3]) 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 (OJ L 255, 28.8.2014, p. 18).

(8) Pursuant to Article 41(1) of Regulation (EU) No 1306/2013, the Commission has already reduced or suspended a number of monthly payments on entry into the accounts of expenditure for the 2014 financial year due to failure to comply with financial ceilings or payment deadlines. In adopting this Decision, the Commission should take into account the amounts reduced or suspended in order to avoid making any inappropriate or untimely payments, or reimbursing amounts which could later be subject to financial correction. The amounts in question may be further examined, where appropriate, under conformity clearance proceedings pursuant to Article 52 of Regulation (EU) No 1306/2013.

(9) Pursuant to Article 54(2) of Regulation (EU) No 1306/2013, 50 % of the financial consequences of non-recovery of irregularities should be borne by the Member State concerned if recovery has not taken place within four years from the date of the recovery request, or within eight years where the recovery is taken before the national courts. Article 54(4) of Regulation (EU) No 1306/2013 requires Member States to enter in the annual accounts the amounts to be borne by them under paragraph 2 of that Article. Rules on the application of the Member States' obligation to report the amounts to be recovered are laid down in Implementing Regulation (EU) No 908/2014. Annex II to that Implementing Regulation (EU) No 908/2014 sets out the model of the table that Member States have to use to provide information about amounts to be recovered in 2015. 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 four or eight years respectively.

(10) Pursuant to Article 54(3) of Regulation (EU) No 1306/2013, on duly justified grounds, Member States may decide not to pursue recovery. Such a decision may be taken only if the costs already, and probably 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 the decision has been taken within four years from the date of the recovery request or within eight years where the recovery is taken before the national courts, 100 % of the financial consequences of the non-recovery should be borne by the Union budget. The amounts for which a particular Member State decided not to pursue recovery and the grounds for its decision are to be included in the annual accounts as per Article 29(e) of Implementing Regulation (EU) No 908/2014, referred to in point (c)(iii) of Article 102(1) of Regulation (EU) No 1306/2013. Therefore, such amounts should not be charged to the Member States concerned and are consequently borne by the Union budget.

(11) In accordance with Article 51 of Regulation (EU) No 1306/2013, this Decision is without prejudice to any decisions the Commission may take subsequently to exclude from Union financing expenditure not effected in accordance with Union rules,

HAS ADOPTED THIS DECISION:

Article 1

With the exception of the paying agencies referred to in Article 2, the accounts of the Member States' paying agencies concerning expenditure financed by the European Agricultural Guarantee Fund (EAGF) in respect of the 2014 financial year, are hereby cleared.

The amounts recoverable from, or payable to, each Member State pursuant to this Decision, including those resulting from the application of Article 54(2) of Regulation (EU) No 1306/2013, are set out in Annex I.

Article 2

For the 2014 financial year, the accounts of the Member States' paying agencies in respect of expenditure financed by the EAGF as set out in Annex II, are not covered by this Decision and shall be the subject of a future clearance of accounts decision.

Article 3

This Decision is without prejudice to future conformity clearance decisions that the Commission may take pursuant to Article 52 of Regulation (EU) No 1306/2013 to exclude from Union financing expenditure not effected in accordance with Union rules.

Article 4

This Decision is addressed to the Member States.

Done at Brussels, 28 May 2015.

For the Commission
Phil HOGAN
Member of the Commission

ANNEX I

CLEARANCE OF THE PAYING AGENCIES' ACCOUNTS

FINANCIAL YEAR 2014

Amount to be recovered from or paid to the Member State

MS		2014 — 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 54(2) of Regulation (EU) No 1306/2013	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 = – 50 – 50	f = c + d + e	g	h = f – g
BE	EUR	609 734 790,52	0,00	609 734 790,52	– 90 598,48	– 614 425,69	609 029 766,35	609 749 658,70	– 719 892,35
BG	EUR	599 955 628,56	0,00	599 955 628,56	0,00	0,00	599 955 628,56	600 138 004,84	– 182 376,28
CZ	EUR	893 292 195,64	0,00	893 292 195,64	0,00	0,00	893 292 195,64	893 293 260,92	– 1 065,28
DK	DKK	0,00	0,00	0,00	0,00	– 120 590,79	– 120 590,79	0,00	– 120 590,79
DK	EUR	920 737 426,76	0,00	920 737 426,76	– 104 968,81	0,00	920 632 457,95	920 639 757,92	– 7 299,97
DE	EUR	4 789 826 592,00	387 934 433,96	5 177 761 025,96	0,00	– 206 612,53	5 177 554 413,43	5 177 651 829,01	– 97 415,58
EE	EUR	99 973 102,75	0,00	99 973 102,75	– 295,34	0,00	99 972 807,41	99 971 315,40	1 492,01
IE	EUR	1 224 363 225,59	0,00	1 224 363 225,59	– 11 261,18	– 34 459,43	1 224 317 504,98	1 223 254 419,69	1 063 085,29
EL	EUR	0,00	2 073 942 293,84	2 073 942 293,84	0,00	0,00	2 073 942 293,84	2 073 942 293,84	0,00
ES	EUR	5 493 405 777,57	0,00	5 493 405 777,57	– 4 457 765,82	– 2 315 003,77	5 486 633 007,98	5 488 642 751,82	– 2 009 743,84
FR	EUR	7 948 135 725,85	0,00	7 948 135 725,85	1 349 731,22	– 427 317,94	7 949 058 139,13	7 939 892 256,59	9 165 882,54
HR	EUR	96 423 778,67	0,00	96 423 778,67	0,00	0,00	96 423 778,67	96 434 132,73	– 10 354,06
IT	EUR	4 486 713 799,11	2 670 095,54	4 489 383 894,65	– 4 213 499,96	– 5 145 681,23	4 480 024 713,46	4 478 376 877,57	1 647 835,89

		a = A (col. i)	b = A (col. h)	c = a + b	d = – C1 (col. e)	e = – 50 – 50	f = c + d + e	g	h = f – g
CY	EUR	56 158 531,84	0,00	56 158 531,84	0,00	– 60 732,42	56 097 799,42	56 158 531,84	– 60 732,42
LV	EUR	146 454 429,42	0,00	146 454 429,42	0,00	– 207,61	146 454 221,81	146 454 429,42	– 207,61
LT	LTL	0,00	0,00	0,00	0,00	– 79 172,39	– 79 172,39	0,00	– 79 172,39
LT	EUR	378 900 765,84	0,00	378 900 765,84	0,00	0,00	378 900 765,84	378 965 977,84	– 65 212,00
LU	EUR	33 194 729,35	0,00	33 194 729,35	0,00	0,00	33 194 729,35	33 169 581,88	25 147,47
HU	HUF	0,00	0,00	0,00	0,00	– 112 487 228,00	– 112 487 228,00	0,00	– 112 487 228,00
HU	EUR	1 330 785 197,64	0,00	1 330 785 197,64	– 917 536,67	0,00	1 329 867 660,97	1 330 029 342,75	– 161 681,78
MT	EUR	5 531 245,86	0,00	5 531 245,86	0,00	0,00	5 531 245,86	5 529 245,86	2 000,00
NL	EUR	819 765 052,72	0,00	819 765 052,72	0,00	– 1 952,00	819 763 100,72	817 905 544,01	1 857 556,71
AT	EUR	676 288 676,18	0,00	676 288 676,18	0,00	0,00	676 288 676,18	676 288 676,18	0,00
PL	PLN	0,00	0,00	0,00	0,00	– 440 154,59	– 440 154,59	0,00	– 440 154,59
PL	EUR	3 206 250 883,73	0,00	3 206 250 883,73	0,00	0,00	3 206 250 883,73	3 206 359 635,02	– 108 751,29
PT	EUR	703 127 972,12	0,00	703 127 972,12	– 102 687,17	– 643 307,91	702 381 977,04	702 665 604,18	– 283 627,14
RO	RON	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
RO	EUR	0,00	1 325 906 018,92	1 325 906 018,92	0,00	0,00	1 325 906 018,92	1 325 906 018,92	0,00
SI	EUR	144 306 816,72	0,00	144 306 816,72	0,00	– 460,21	144 306 356,51	144 306 816,72	– 460,21
SK	EUR	379 797 357,10	0,00	379 797 357,10	0,00	– 3 211,67	379 794 145,43	379 797 357,10	– 3 211,67
FI	EUR	518 402 172,26	0,00	518 402 172,26	0,00	– 2 654,29	518 399 517,97	518 408 333,95	– 8 815,98
SE	SEK	0,00	0,00	0,00	0,00	– 30 257,41	– 30 257,41	0,00	– 30 257,41

		a = A (col. i)	b = A (col. h)	c = a + b	d = – C1 (col. e)	e = – 50 – 50	f = c + d + e	g	h = f – g
SE	EUR	689 891 887,12	0,00	689 891 887,12	0,00	0,00	689 891 887,12	689 893 564,83	– 1 677,71
UK	GBP	0,00	0,00	0,00	0,00	– 34 108,55	– 34 108,55	0,00	– 34 108,55
UK	EUR	3 219 653 279,96	0,00	3 219 653 279,96	– 15 796,75	0,00	3 219 637 483,21	3 219 724 847,27	– 87 364,06

MS		Expenditure (3)	Assigned revenue (3)	Article 54(2) (= e)	Total (= h)
		05 07 01 06	6701	6702	
		i	j	k	l = i + j + k
BE	EUR	0,00	– 105 466,66	– 614 425,69	– 719 892,35
BG	EUR	0,00	– 182 376,28	0,00	– 182 376,28
CZ	EUR	3 586,42	– 4 651,70	0,00	– 1 065,28
DK	DKK	0,00	0,00	– 120 590,79	– 120 590,79
DK	EUR	0,00	– 7 299,97	0,00	– 7 299,97
DE	EUR	109 196,95	0,00	– 206 612,53	– 97 415,58
EE	EUR	1 492,01	0,00	0,00	1 492,01
IE	EUR	1 097 544,72	0,00	– 34 459,43	1 063 085,29
EL	EUR	0,00	0,00	0,00	0,00
ES	EUR	305 259,93	0,00	– 2 315 003,77	– 2 009 743,84
FR	EUR	9 593 200,48	0,00	– 427 317,94	9 165 882,54
HR	EUR	0,00	– 10 354,06	0,00	– 10 354,06
IT	EUR	6 793 517,12	0,00	– 5 145 681,23	1 647 835,89

		i	j	k	l = i + j + k
CY	EUR	0,00	0,00	– 60 732,42	– 60 732,42
LV	EUR	0,00	0,00	– 207,61	– 207,61
LT	LTL	0,00	0,00	– 79 172,39	– 79 172,39
LT	EUR	0,00	– 65 212,00	0,00	– 65 212,00
LU	EUR	25 147,47	0,00	0,00	25 147,47
HU	HUF	0,00	0,00	– 112 487 228,00	– 112 487 228,00
HU	EUR	0,00	– 161 681,78	0,00	– 161 681,78
MT	EUR	2 000,00	0,00	0,00	2 000,00
NL	EUR	1 859 508,71	0,00	– 1 952,00	1 857 556,71
AT	EUR	0,00	0,00	0,00	0,00
PL	PLN	0,00	0,00	– 440 154,59	– 440 154,59
PL	EUR	0,00	– 108 751,29	0,00	– 108 751,29
PT	EUR	359 680,77	0,00	– 643 307,91	– 283 627,14
RO	RON	0,00	0,00	0,00	0,00
RO	EUR	0,00	0,00	0,00	0,00
SI	EUR	0,00	0,00	– 460,21	– 460,21
SK	EUR	0,00	0,00	– 3 211,67	– 3 211,67
FI	EUR	0,00	– 6 161,69	– 2 654,29	– 8 815,98
SE	SEK	0,00	0,00	– 30 257,41	– 30 257,41

		i	j	k	l = i + j + k
SE	EUR	0,00	– 1 677,71	0,00	– 1 677,71
UK	GBP	0,00	0,00	– 34 108,55	– 34 108,55
UK	EUR	0,00	– 87 364,06	0,00	– 87 364,06

([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 2014.

([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 11(1) 2nd paragraph of the Delegated Regulation (EU) No 907/2014.

([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 2015: 05 07 01 06, 6701, 6702.

ANNEX II

CLEARANCE OF THE PAYING AGENCIES' ACCOUNTS

FINANCIAL YEAR 2014 — EAGF

List of the paying agencies for which the accounts are disjoined and are subject of a later clearance decision

Member State	Paying agency
Germany	EU-Zahlstelle der Freien und Hansestadt Hamburg
Germany	Zahlstelle Mecklenburg-Vorpommern
Greece	Payment and Control Agency for Guidance and Guarantee Community Aids (O.P.E.K.E.P.E.)
Italy	Servizio Autonomo Interventi Settore Agricolo
Romania	Paying and Intervention Agency for Agriculture (PIAA)