COMMISSION IMPLEMENTING DECISION (EU) 2017/926

of 29 May 2017

on the clearance of the accounts of the paying agencies of Member States concerning expenditure financed by the European Agricultural Fund for Rural Development (EAFRD) for financial year 2016

(notified under document C(2017) 3583)

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 Article 51 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 financial year 2016, for the purpose of aligning the reference period for European Agricultural Fund for Rural Development (EAFRD) expenditure with that of the European Agricultural Guarantee Fund (EAGF), account should be taken of expenditure incurred by the Member States between 16 October 2015 and 15 October 2016, as provided for in Article 11(1) of Commission Implementing Regulation (EU) No 908/2014 ([2]).

(3) The second 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 the first subparagraph of Article 33(1) of that Regulation, are to be established by deducting the intermediate payments for the financial year concerned from the expenditure recognised for that year in accordance with Article 33(1). The Commission is to deduct that amount from or add it to the next intermediate payment.

(4) The Commission has checked the information submitted by the Member States and has communicated the results of its checks to the Member States before 30 April 2017, 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 inquiries and their accounts cannot therefore be cleared in this Decision.

([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).

(7) In accordance with Article 83 of Regulation (EU) No 1303/2013 of the European Parliament and of the Council [1] the deadline for interim payments, as the one laid down in Article 36(5) of Regulation (EU) No 1306/2013, may be interrupted for a maximum period of six months in order to carry out additional verifications following information received that these payments are linked to an irregularity having serious financial consequences. In adopting this Decision, the Commission should take into account the amounts interrupted in order to avoid making any inappropriate or untimely payments.

(8) Article 54(4) of Regulation (EU) No 1306/2013 requires Member States to attach to the annual accounts that they have to submit to the Commission, pursuant to Article 29 of Implementing Regulation (EU) No 908/2014, a certified table reflecting the amounts to be borne by them under Article 54(2) of Regulation (EU) No 1306/2013. 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 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. 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.

(9) 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 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 the decision has been taken within four years from the date of 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 shown in the summary report referred to in Article 54(4) in conjunction with point (c)(iv) 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 to be borne by the Union budget.

(10) Article 36(3)(b) of Regulation (EU) No 1306/2013 provides that intermediate payments are to be made without overrun of the total financial programmed EAFRD contribution. Pursuant to Article 23(2) of Implementing Regulation (EU) No 908/2014, where the combined total of declarations of expenditure exceeds the total programmed contribution for a rural development programme, the amount to be paid shall be capped at the programmed amount, without prejudice to the ceiling provided for in Article 34(2) of Regulation (EU) No 1306/2013. The capped amount will be subject to a later reimbursement by the Commission following the adoption of the amended financial plan or at the closure of the programming period.

(11) In accordance with Article 51 of Regulation (EU) No 1306/2013, this Decision is without prejudice to the 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 Fund for Rural Development (EAFRD) in respect of financial year 2016 and relating to the 2014-2020 programming period, are hereby cleared.

The amounts recoverable from, or payable to, each Member State under each rural development programme pursuant to this Decision, are set out in Annex I.

Article 2

For financial year 2016, the accounts of the Member States' paying agencies in respect of expenditure for Rural Development programmes financed by the EAFRD relating to the 2014-2020 programming period, as set out in Annex II, are not covered by this Decision and shall be the subject of a future clearance of accounts Decision.

[1] Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006 (OJ L 347, 20.12.2013, p. 320).

Article 3

The amounts to be charged to the Member States, as a result of the application of Article 54(2) of Regulation (EU) No 1306/2013, are set out in Annex III to this Decision.

Article 4

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 5

This Decision is addressed to the Member States.

Done at Brussels, 29 May 2017.

For the Commission
Phil HOGAN
Member of the Commission

ANNEX I

CLEARED EAFRD EXPENDITURE BY RURAL DEVELOPMENT PROGRAMME FOR FINANCIAL YEAR 2016

Amount to be recovered from or paid to the Member State per programme

Approved programmes with declared expenditure for EAFRD 2014-2020

(in EUR)

MS	CCI	Expenditure 2016	Corrections	Total	Non-reusable amounts	Accepted amount cleared for FY 2016	Interim payments reimbursed to the Member State for the financial year	Amount to be recovered from (–) of paid to (+) the Member State
		i	ii	iii = i + ii	iv	v = iii – iv	vi	vii = v – vi
AT	2014AT06RDNP001	394 613 682,01	0,00	394 613 682,01	0,00	394 613 682,01	394 627 586,29	– 13 904,28
BE	2014BE06RDRP001	11 217 225,24	0,00	11 217 225,24	0,00	11 217 225,24	11 217 202,47	22,77
BE	2014BE06RDRP002	23 512 531,26	0,00	23 512 531,26	0,00	23 512 531,26	23 421 235,11	91 296,15
CY	2014CY06RDNP001	7 177 698,67	0,00	7 177 698,67	0,00	7 177 698,67	7 177 698,67	0,00
CZ	2014CZ06RDNP001	203 695 541,97	0,00	203 695 541,97	0,00	203 695 541,97	203 749 714,20	– 54 172,23
DE	2014DE06RDRN001	729 267,40	0,00	729 267,40	0,00	729 267,40	729 267,40	0,00
DE	2014DE06RDRP003	62 322 120,75	0,00	62 322 120,75	0,00	62 322 120,75	62 322 145,57	– 24,82
DE	2014DE06RDRP004	172 856 431,53	0,00	172 856 431,53	0,00	172 856 431,53	172 856 431,53	0,00
DE	2014DE06RDRP007	57 190 495,80	0,00	57 190 495,80	0,00	57 190 495,80	57 190 535,13	– 39,33
DE	2014DE06RDRP010	24 377 087,84	0,00	24 377 087,84	0,00	24 377 087,84	24 377 092,28	– 4,44
DE	2014DE06RDRP011	32 907 654,46	0,00	32 907 654,46	0,00	32 907 654,46	32 907 654,46	0,00
DE	2014DE06RDRP012	76 820 996,40	0,00	76 820 996,40	0,00	76 820 996,40	76 820 996,40	0,00
DE	2014DE06RDRP015	25 364 258,93	0,00	25 364 258,93	0,00	25 364 258,93	25 364 402,89	– 143,96
DE	2014DE06RDRP017	15 188 966,33	0,00	15 188 966,33	0,00	15 188 966,33	15 188 966,33	0,00
DE	2014DE06RDRP018	1 122 058,90	0,00	1 122 058,90	0,00	1 122 058,90	1 122 059,13	– 0,23

(in EUR)

MS	CCI	Expenditure 2016	Corrections	Total	Non-reusable amounts	Accepted amount cleared for FY 2016	Interim payments reimbursed to the Member State for the financial year	Amount to be recovered from (–) of paid to (+) the Member State
		i	ii	iii = i + ii	iv	v = iii – iv	vi	vii = v – vi
DE	2014DE06RDRP019	46 901 778,47	0,00	46 901 778,47	0,00	46 901 778,47	46 901 778,47	0,00
DE	2014DE06RDRP020	22 191 251,75	0,00	22 191 251,75	0,00	22 191 251,75	22 191 251,75	0,00
DE	2014DE06RDRP021	33 053 627,56	0,00	33 053 627,56	0,00	33 053 627,56	33 053 642,15	– 14,59
DE	2014DE06RDRP023	59 151 936,46	0,00	59 151 936,46	0,00	59 151 936,46	59 152 385,47	– 449,01
EE	2014EE06RDNP001	83 763 325,16	0,00	83 763 325,16	0,00	83 763 325,16	83 762 942,48	382,68
ES	2014ES06RDNP001	1 679 171,19	0,00	1 679 171,19	0,00	1 679 171,19	1 679 171,17	0,02
ES	2014ES06RDRP001	5 496 839,18	0,00	5 496 839,18	0,00	5 496 839,18	5 496 838,24	0,94
ES	2014ES06RDRP002	37 077 404,25	0,00	37 077 404,25	0,00	37 077 404,25	37 092 637,71	– 15 233,46
ES	2014ES06RDRP003	20 156 350,32	0,00	20 156 350,32	0,00	20 156 350,32	20 156 569,08	– 218,76
ES	2014ES06RDRP006	11 977 164,85	0,00	11 977 164,85	0,00	11 977 164,85	11 977 164,67	0,18
ES	2014ES06RDRP007	63 042 503,15	0,00	63 042 503,15	0,00	63 042 503,15	63 042 487,49	15,66
ES	2014ES06RDRP008	104 694 374,06	0,00	104 694 374,06	0,00	104 694 374,06	104 694 339,59	34,47
ES	2014ES06RDRP009	18 159 285,51	0,00	18 159 285,51	0,00	18 159 285,51	18 159 284,73	0,78
ES	2014ES06RDRP010	69 712 131,94	0,00	69 712 131,94	0,00	69 712 131,94	69 712 103,73	28,21
ES	2014ES06RDRP011	8 968 366,63	0,00	8 968 366,63	0,00	8 968 366,63	8 968 361,16	5,47
ES	2014ES06RDRP013	600 105,24	0,00	600 105,24	0,00	600 105,24	600 105,24	0,00
ES	2014ES06RDRP014	10 158 590,26	0,00	10 158 590,26	0,00	10 158 590,26	10 158 590,34	– 0,08
ES	2014ES06RDRP015	1 396 864,03	0,00	1 396 864,03	0,00	1 396 864,03	1 396 863,96	0,07

(in EUR)

MS	CCI	Expenditure 2016	Corrections	Total	Non-reusable amounts	Accepted amount cleared for FY 2016	Interim payments reimbursed to the Member State for the financial year	Amount to be recovered from (–) of paid to (+) the Member State
		i	ii	iii = i + ii	iv	v = iii – iv	vi	vii = v – vi
ES	2014ES06RDRP016	10 831 079,13	0,00	10 831 079,13	0,00	10 831 079,13	10 831 075,79	3,34
ES	2014ES06RDRP017	572 742,76	0,00	572 742,76	0,00	572 742,76	572 742,78	– 0,02
FI	2014FI06RDRP001	276 722 315,79	0,00	276 722 315,79	0,00	276 722 315,79	276 723 200,40	– 884,61
FI	2014FI06RDRP002	2 429 758,60	0,00	2 429 758,60	0,00	2 429 758,60	2 429 700,33	58,27
FR	2014FR06RDRP001	2 988 759,40	0,00	2 988 759,40	0,00	2 988 759,40	2 957 165,41	31 593,99
FR	2014FR06RDRP002	4 496 477,92	0,00	4 496 477,92	0,00	4 496 477,92	3 149 987,00	1 346 490,92
FR	2014FR06RDRP003	160 522,50	0,00	160 522,50	0,00	160 522,50	160 522,50	0,00
FR	2014FR06RDRP004	1 961 758,50	0,00	1 961 758,50	0,00	1 961 758,50	1 961 758,50	0,00
FR	2014FR06RDRP006	742 077,63	0,00	742 077,63	0,00	742 077,63	742 077,63	0,00
FR	2014FR06RDRP011	748 211,60	0,00	748 211,60	0,00	748 211,60	748 211,60	0,00
FR	2014FR06RDRP021	3 257 086,65	0,00	3 257 086,65	0,00	3 257 086,65	3 257 086,64	0,01
FR	2014FR06RDRP022	5 007 595,09	0,00	5 007 595,09	0,00	5 007 595,09	5 007 595,10	– 0,01
FR	2014FR06RDRP023	2 965 676,21	0,00	2 965 676,21	0,00	2 965 676,21	2 965 676,21	0,00
FR	2014FR06RDRP024	3 141 568,37	0,00	3 141 568,37	0,00	3 141 568,37	3 141 568,35	0,02
FR	2014FR06RDRP025	4 704 210,63	0,00	4 704 210,63	0,00	4 704 210,63	4 704 210,62	0,01
FR	2014FR06RDRP026	6 069 326,25	0,00	6 069 326,25	0,00	6 069 326,25	6 069 326,24	0,01
FR	2014FR06RDRP031	1 959 740,54	0,00	1 959 740,54	0,00	1 959 740,54	1 959 740,52	0,02
FR	2014FR06RDRP041	16 176 639,00	0,00	16 176 639,00	0,00	16 176 639,00	16 176 639,00	0,00
FR	2014FR06RDRP042	1 782 803,98	0,00	1 782 803,98	0,00	1 782 803,98	1 782 804,00	– 0,02

(in EUR)

MS	CCI	Expenditure 2016	Corrections	Total	Non-reusable amounts	Accepted amount cleared for FY 2016	Interim payments reimbursed to the Member State for the financial year	Amount to be recovered from (–) of paid to (+) the Member State
		i	ii	iii = i + ii	iv	v = iii – iv	vi	vii = v – vi
FR	2014FR06RDRP043	4 152 955,01	0,00	4 152 955,01	0,00	4 152 955,01	4 152 955,00	0,01
FR	2014FR06RDRP052	10 028 763,06	0,00	10 028 763,06	0,00	10 028 763,06	10 028 763,06	0,00
FR	2014FR06RDRP053	10 108 941,19	0,00	10 108 941,19	0,00	10 108 941,19	10 108 941,17	0,02
FR	2014FR06RDRP054	3 949 152,67	0,00	3 949 152,67	0,00	3 949 152,67	3 949 152,67	0,00
FR	2014FR06RDRP072	16 954 868,48	0,00	16 954 868,48	0,00	16 954 868,48	16 809 433,20	145 435,28
FR	2014FR06RDRP073	11 637 963,98	0,00	11 637 963,98	0,00	11 637 963,98	11 637 964,00	– 0,02
FR	2014FR06RDRP074	59 381 844,55	0,00	59 381 844,55	0,00	59 381 844,55	59 381 844,54	0,01
FR	2014FR06RDRP082	11 369 813,19	0,00	11 369 813,19	0,00	11 369 813,19	11 515 248,44	– 145 435,25
FR	2014FR06RDRP083	10 010 501,31	0,00	10 010 501,31	0,00	10 010 501,31	10 010 501,32	– 0,01
FR	2014FR06RDRP091	8 143 765,76	0,00	8 143 765,76	0,00	8 143 765,76	8 143 765,75	0,01
FR	2014FR06RDRP093	7 126 189,16	0,00	7 126 189,16	0,00	7 126 189,16	7 126 189,13	0,03
GR	2014GR06RDNP001	230 990 348,26	0,00	230 990 348,26	0,00	230 990 348,26	227 838 948,92	3 151 399,34
HR	2014HR06RDNP001	130 642 964,35	0,00	130 642 964,35	0,00	130 642 964,35	130 639 186,68	3 777,67
IE	2014IE06RDNP001	203 978 965,76	0,00	203 978 965,76	0,00	203 978 965,76	203 874 746,85	104 218,91
IT	2014IT06RDRP002	23 598 305,44	0,00	23 598 305,44	0,00	23 598 305,44	23 598 305,61	– 0,17
IT	2014IT06RDRP003	18 415 132,14	0,00	18 415 132,14	0,00	18 415 132,14	18 415 131,30	0,84
IT	2014IT06RDRP007	15 958 139,98	0,00	15 958 139,98	0,00	15 958 139,98	15 958 139,98	0,00
IT	2014IT06RDRP009	5 113 543,78	0,00	5 113 543,78	0,00	5 113 543,78	5 113 544,07	– 0,29
IT	2014IT06RDRP010	15 473 747,31	0,00	15 473 747,31	0,00	15 473 747,31	15 473 744,14	3,17

(in EUR)

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		i	ii	iii = i + ii	iv	v = iii – iv	vi	vii = v – vi
IT	2014IT06RDRP011	6 334 019,37	0,00	6 334 019,37	0,00	6 334 019,37	6 334 019,37	0,00
IT	2014IT06RDRP014	44 056 725,37	0,00	44 056 725,37	0,00	44 056 725,37	44 056 724,92	0,45
LT	2014LT06RDNP001	172 813 966,78	0,00	172 813 966,78	0,00	172 813 966,78	172 814 543,54	– 576,76
LU	2014LU06RDNP001	6 945 887,80	0,00	6 945 887,80	0,00	6 945 887,80	6 894 391,90	51 495,90
LV	2014LV06RDNP001	106 305 810,49	0,00	106 305 810,49	0,00	106 305 810,49	106 305 810,49	0,00
NL	2014NL06RDNP001	33 528 096,93	0,00	33 528 096,93	0,00	33 528 096,93	33 522 811,53	5 285,40
PL	2014PL06RDNP001	454 725 264,81	0,00	454 725 264,81	0,00	454 725 264,81	454 725 811,72	– 546,91
PT	2014PT06RDRP001	33 792 756,65	0,00	33 792 756,65	0,00	33 792 756,65	33 792 752,98	3,67
PT	2014PT06RDRP002	459 290 424,10	0,00	459 290 424,10	0,00	459 290 424,10	459 412 567,54	– 122 143,44
PT	2014PT06RDRP003	8 011 226,05	0,00	8 011 226,05	0,00	8 011 226,05	8 035 597,87	– 24 371,82
RO	2014RO06RDNP001	556 145 121,60	– 5 775 525,93	550 369 595,67	0,00	550 369 595,67	550 349 470,63	20 125,04
SE	2014SE06RDNP001	190 974 384,34	0,00	190 974 384,34	0,00	190 974 384,34	190 974 572,33	– 187,99
SI	2014SI06RDNP001	76 080 128,11	0,00	76 080 128,11	0,00	76 080 128,11	76 097 194,09	– 17 065,98
UK	2014UK06RDRP001	513 071 267,07	0,00	513 071 267,07	0,00	513 071 267,07	517 978 181,25	– 4 906 914,18
UK	2014UK06RDRP002	28 130 955,88	0,00	28 130 955,88	0,00	28 130 955,88	28 141 699,67	– 10 743,79
UK	2014UK06RDRP003	26 493 385,20	– 3 253,21	26 490 131,99	0,00	26 490 131,99	26 179 831,75	310 300,24
UK	2014UK06RDRP004	41 128 704,54	0,00	41 128 704,54	0,00	41 128 704,54	41 128 712,45	– 7,91

ANNEX II

CLEARANCE OF THE PAYING AGENCIES' ACCOUNTS

FINANCIAL YEAR 2016 — EAFRD

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

Member State	Paying Agency	Programme
Bulgaria	State Fund Agriculture	2014BG06RDNP001
Denmark	Danish AgriFish Agency	2014DK06RDNP001
France	Office du Développement Agricole et Rural de Corse	2014FR06RDRP094
Hungary	Agriculture and Rural Development Agency	2014HU06RDNP001
Italy	Agenzia per le Erogazioni in Agricoltura	2014IT06RDRP001
		2014IT06RDRP004
		2014IT06RDRP005
		2014IT06RDRP006
		2014IT06RDRP008
		2014IT06RDRP012
		2014IT06RDRP013
		2014IT06RDRP015
		2014IT06RDRP016
		2014IT06RDRP017
		2014IT06RDRP019
		2014IT06RDRP020
		2014IT06RDRP021
		2014IT06RDRN001
		2014IT06RDNP001
	Agenzia della regione Calabria per le Erogazioni in Agricoltura	2014IT06RDRP018
Malta	Agriculture and Rural Payments Agency	2014MT06RDNP001
Slovakia	Agricultural Paying Agency	2014SK06RDNP001

ANNEX III

CLEARANCE OF THE PAYING AGENCIES' ACCOUNTS

FINANCIAL YEAR 2016 — EAFRD

Corrections according to Article 54(2) of Regulation (EU) 1306/2013 (*)

Member State	Currency	In National currency	in EUR
AT	EUR	—	—
BE	EUR	—	—
BG	BGN	—	—
CY	EUR	—	—
CZ	CZK	—	—
DE	EUR	—	—
DK	DKK	—	—
EE	EUR	—	—
ES	EUR	—	—
FI	EUR	—	—
FR	EUR	—	—
GB	GBP	—	—
GR	EUR	—	—
HR	HRK	—	—
HU	HUF	—	—
IE	EUR	—	—
IT	EUR	—	—
LT	EUR	—	—
LU	EUR	—	—
LV	EUR	—	—
MT	EUR	—	—
NL	EUR	—	—
PL	PLN	—	—
PT	EUR	—	—
RO	RON	—	—
SE	SEK	—	—
SI	EUR	—	—
SK	EUR	—	—

(*) Only the corrections related to the 2014-2020 programming period are communicated in this decision.