COMMISSION IMPLEMENTING DECISION (EU) 2017/927

of 29 May 2017

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 financial year 2016

(notified under document C(2017) 3597)

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, 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 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 determined by deducting the monthly payments for the financial year in question, i.e. 2016, 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 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.

(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 2016 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 of Regulation (EU) No 1306/2013, the Commission has already reduced or suspended a number of monthly payments for financial year 2016 due to failure to comply with financial ceilings or payment deadlines, or due to control system deficiencies. In adopting this Decision, the Commission should take into account the amounts reduced or suspended in order to avoid making all 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) 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 4 or 8 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 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 4 years of the primary administrative or judicial finding or within 8 years where the recovery is taken to the national courts, 100 % of the financial consequences of the non-recovery should be borne by the Union budget. The amounts for which the Member State decided not to pursue recovery and the grounds for the 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 borne by the Union budget.

(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 Guarantee Fund (EAGF) in respect of financial year 2016, 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 to this Decision.

Article 2

For financial year 2016, 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, 29 May 2017.

For the Commission
Phil HOGAN
Member of the Commission

ANNEX I

CLEARANCE OF THE PAYING AGENCIES' ACCOUNTS

Financial year 2016

Amount to be recovered from or paid to the Member State

MS		2016 — 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	b	c = a + b	d	e	f = c + d + e	g	h = f – g
BE	EUR	565 800 293,40	0,00	565 800 293,40	– 24 418,01	– 241 052,67	565 534 822,72	565 786 088,68	– 251 265,96
BG	EUR	0,00	729 203 377,20	729 203 377,20	0,00	0,00	729 203 377,20	729 203 377,20	0,00
CZ	EUR	851 003 406,06	0,00	851 003 406,06	0,00	0,00	851 003 406,06	851 003 406,14	– 0,08
DK	DKK	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
DK	EUR	0,00	851 273 384,99	851 273 384,99	0,00	0,00	851 273 384,99	851 273 384,99	0,00
DE	EUR	4 813 842 919,23	0,00	4 813 842 919,23	– 22 007,53	– 41 980,97	4 813 778 930,73	4 813 605 081,67	173 849,06
EE	EUR	119 781 045,31	0,00	119 781 045,31	– 3 127,00	– 225,29	119 777 693,02	119 682 495,57	95 197,45
IE	EUR	1 100 232 600,17	0,00	1 100 232 600,17	– 233 504,29	– 92 736,80	1 099 906 359,08	1 098 961 539,18	944 819,90
EL	EUR	1 931 266 283,90	0,00	1 931 266 283,90	– 80 233,91	– 2 219 058,01	1 928 966 991,98	1 931 251 959,99	– 2 284 968,01
ES	EUR	5 498 388 535,84	0,00	5 498 388 535,84	– 6 642 128,99	– 953 901,10	5 490 792 505,75	5 494 559 517,54	– 3 767 011,79
FR	EUR	6 638 739 575,44	427 190 631,87	7 065 930 207,31	– 175 963 214,64	– 318 659,21	6 889 648 333,46	6 892 176 940,56	– 2 528 607,10
HR	EUR	189 069 655,09	0,00	189 069 655,09	– 112,27	0,00	189 069 542,82	189 070 148,92	– 606,10
IT	EUR	2 052 605 403,60	2 253 934 649,51	4 306 540 053,11	– 642 279,82	– 520 250,83	4 305 377 522,46	4 306 115 729,35	– 738 206,89
CY	EUR	0,00	56 313 396,90	56 313 396,90	0,00	0,00	56 313 396,90	56 313 396,90	0,00

MS		2016 — 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	b	c = a + b	d	e	f = c + d + e	g	h = f – g
LV	EUR	189 060 513,30	0,00	189 060 513,30	0,00	– 540,85	189 059 972,45	189 060 513,30	– 540,85
LT	EUR	438 683 340,62	0,00	438 683 340,62	– 21 771,92	– 398,01	438 661 170,69	433 978 994,41	4 682 176,28
LU	EUR	28 963 594,31	0,00	28 963 594,31	0,00	0,00	28 963 594,31	28 924 603,27	38 991,04
HU	HUF	0,00	0,00	0,00	0,00	– 70 659 646,00	– 70 659 646,00	0,00	– 70 659 646,00
HU	EUR	1 317 869 300,83	0,00	1 317 869 300,83	– 978 373,92	0,00	1 316 890 926,91	1 317 033 374,15	– 142 447,24
MT	EUR	0,00	5 317 207,05	5 317 207,05	0,00	0,00	5 317 207,05	5 317 207,05	0,00
NL	EUR	618 414 657,81	0,00	618 414 657,81	– 501 741,06	0,00	617 912 916,75	617 804 156,39	108 760,36
AT	EUR	675 728 274,74	560 013,80	676 288 288,54	– 483,40	– 2,64	676 287 802,50	676 287 805,14	– 2,64
PL	PLN	0,00	0,00	0,00	0,00	– 463 339,83	– 463 339,83	0,00	– 463 339,83
PL	EUR	3 439 186 934,69	0,00	3 439 186 934,69	– 11 137 793,39	0,00	3 428 049 141,30	3 426 576 470,41	1 472 670,89
PT	EUR	668 951 357,46	0,00	668 951 357,46	– 667 959,08	– 824 107,43	667 459 290,95	667 469 761,97	– 10 471,02
RO	RON	0,00	0,00	0,00	0,00	– 4 962,73	– 4 962,73	0,00	– 4 962,73
RO	EUR	1 510 255 741,41	0,00	1 510 255 741,41	– 487 680,90	0,00	1 509 768 060,51	1 509 929 433,56	– 161 373,05
SI	EUR	140 789 748,39	0,00	140 789 748,39	0,00	– 472,11	140 789 276,28	140 691 157,45	98 118,83
SK	EUR	430 776 343,03	0,00	430 776 343,03	– 21 043,51	0,00	430 755 299,52	430 774 523,45	– 19 223,93
FI	EUR	537 722 597,80	0,00	537 722 597,80	– 11 610,57	– 19 035,45	537 691 951,78	537 710 991,08	– 19 039,30
SE	SEK	0,00	0,00	0,00	0,00	– 985 583,95	– 985 583,95	0,00	– 985 583,95
SE	EUR	677 120 048,81	0,00	677 120 048,81	– 12 921,93	0,00	677 107 126,88	677 107 126,88	0,00
UK	GBP	0,00	0,00	0,00	0,00	– 80 816,20	– 80 816,20	0,00	– 80 816,20
UK	EUR	2 949 537 751,98	0,00	2 949 537 751,98	0,00	0,00	2 949 537 751,98	2 951 631 697,28	– 2 093 945,30

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	– 10 213,29	– 241 052,67	– 251 265,96
BG	EUR	0,00	0,00	0,00	0,00
CZ	EUR	0,00	– 0,08	0,00	– 0,08
DK	DKK	0,00	0,00	0,00	0,00
DK	EUR	0,00	0,00	0,00	0,00
DE	EUR	215 830,03	0,00	– 41 980,97	173 849,06
EE	EUR	95 422,74	0,00	– 225,29	95 197,45
IE	EUR	1 037 556,70	0,00	– 92 736,80	944 819,90
EL	EUR	0,00	– 65 910,00	– 2 219 058,01	– 2 284 968,01
ES	EUR	0,00	– 2 813 110,69	– 953 901,10	– 3 767 011,79
FR	EUR	0,00	– 2 209 947,89	– 318 659,21	– 2 528 607,10
HR	EUR	0,00	– 606,10	0,00	– 606,10
IT	EUR	0,00	– 217 956,06	– 520 250,83	– 738 206,89
CY	EUR	0,00	0,00	0,00	0,00
LV	EUR	0,00	0,00	– 540,85	– 540,85
LT	EUR	4 682 574,29	0,00	– 398,01	4 682 176,28
LU	EUR	38 991,04	0,00	0,00	38 991,04
HU	HUF	0,00	0,00	– 70 659 646,00	– 70 659 646,00
HU	EUR	0,00	– 142 447,24	0,00	– 142 447,24
MT	EUR	0,00	0,00	0,00	0,00

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
NL	EUR	108 760,36	0,00	0,00	108 760,36
AT	EUR	0,00	0,00	– 2,64	– 2,64
PL	PLN	0,00	0,00	– 463 339,83	– 463 339,83
PL	EUR	1 472 670,89	0,00	0,00	1 472 670,89
PT	EUR	813 636,41	0,00	– 824 107,43	– 10 471,02
RO	RON	0,00	0,00	– 4 962,73	– 4 962,73
RO	EUR	0,00	– 161 373,05	0,00	– 161 373,05
SI	EUR	98 590,94	0,00	– 472,11	98 118,83
SK	EUR	0,00	– 19 223,93	0,00	– 19 223,93
FI	EUR	0,00	– 3,85	– 19 035,45	– 19 039,30
SE	SEK	0,00	0,00	– 985 583,95	– 985 583,95
SE	EUR	0,00	0,00	0,00	0,00
UK	GBP	0,00	0,00	– 80 816,20	– 80 816,20
UK	EUR	0,00	– 2 093 945,30	0,00	– 2 093 945,30

(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 2016 and other reductions in the context of Article 41 of Regulation (EU) No 1306/2013.

(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 (column a), or the total of the monthly declarations for the expenditure disjoined (column b). Applicable exchange rate: Article 11(1) first subparagraph, second sentence of Commission 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 2017: 05 07 01 06, 6701, 6702

ANNEX II

CLEARANCE OF THE PAYING AGENCIES' ACCOUNTS

FINANCIAL YEAR 2016 — EAGF

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

Member State	Paying Agency
Austria	Zollamt Salzburg
Bulgaria	State Fund Agriculture
Cyprus	Cyprus Agricultural Payments Organization
Denmark	Danish AgriFish Agency
France	FranceAgriMer
Italy	Agenzia per le Erogazioni in Agricoltura
Malta	Agriculture and Rural Payments Agency