COMMISSION IMPLEMENTING DECISION (EU) 2018/301

of 26 February 2018

amending Implementing Decision (EU) 2017/926 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(2018) 1078)

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) Commission Implementing Decision (EU) 2017/926 ([2]) cleared for financial year 2016, the accounts relating to the 2014-2020 programming period of all paying agencies except for the Bulgarian paying agency 'State Fund Agriculture', the Danish paying agency 'Danish Agrifish Agency', the French paying agency 'OADRC', the Hungarian paying agency 'ARDA', the Italian paying agencies 'AGEA' and 'ARCEA', the Maltese paying agency 'Agriculture and Rural Payments Agency', and the Slovakian paying agency 'Agricultural Paying Agency'.

(2) 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 Commission Implementing Regulation (EU) No 908/2014 ([3]) 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 in 2016. 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.

(3) 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 from the date of the recovery request, or within 8 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 to be borne by the Union budget.

(4) Annex III to Implementing Decision (EU) 2017/926 sets out 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 in relation to the 2014-2020 programming period for the European Agricultural Fund for Rural Development (EAFRD).

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

([2]) 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 (OJ L 140, 31.5.2017, p. 15).

([3]) 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).

(5) There are still amounts to be charged to the Member States, as a result of the application of Article 54(2) of Regulation (EU) No 1306/2013 in relation to the 2007-2013 programming period for EAFRD.

(6) In order to have a complete view about the amounts charged to the Member States for EAFRD irrespectively of the programming period and for reason of administrative efficiency, Implementing Decision (EU) 2017/926 should be amended accordingly,

HAS ADOPTED THIS DECISION:

Article 1

Implementing Decision (EU) 2017/926 is amended as follows:

(1) Article 3 is replaced by the following:

'*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 relating to the 2014-2020 programming period for the European Agricultural Fund for Rural Development (EAFRD), are set out in Annex III to this Decision.

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 relating to the 2007-2013 programming period for the European Agricultural Fund for Rural Development, are set out in Annex IV to this Decision.';

(2) the text in the Annex to this Decision is added as Annex IV to Implementing Decision (EU) 2017/926.

Article 2

This Decision is addressed to the Member States.

Done at Brussels, 26 February 2018.

For the Commission
Phil HOGAN
Member of the Commission

ANNEX

'ANNEX IV

CLEARANCE OF THE PAYING AGENCIES' ACCOUNTS

FINANCIAL YEAR 2016 - EAFRD

Corrections according to Article 54(2) of Regulation (EU) No 1306/2013 (*)

Member State	Currency	In National currency	In EUR
AT	EUR	—	—
BE	EUR	—	—
BG (**)	BGN	—	—
CY	EUR	—	—
CZ	CZK	36 969,05	—
DE	EUR	—	41 455,51
DK (**)	DKK		—
EE	EUR	—	233 063,44
ES	EUR	—	260 699,62
FI	EUR	—	4 602,87
FR (**)	EUR	—	601 073,78
UK	GBP	9 169,51	—
EL	EUR	—	34 706,51
HR	HRK	—	—
HU (**)	HUF	—	—
IE	EUR	—	179 494,91
IT (**)	EUR		67 180,48
LT	EUR	—	—
LU	EUR	—	—
LV	EUR	—	475,29
MT (**)	EUR	—	—
NL	EUR	—	—
PL	PLN	1 563 681,20	—
PT	EUR	—	22 273,99
RO	RON	125 075,98	—

Member State	Currency	In National currency	In EUR
SE	SEK	378 568,89	—
SI	EUR	—	497,82
SK (**)	EUR	—	—

(*) Only the corrections related to the 2007-2013 programming period are communicated in this annex.
(**) In respect of the paying agencies for which the accounts are disjoined, the reduction as laid down in Article 54(2) is to be applied once the accounts are proposed for clearance.'.