

DECISIONS

COMMISSION IMPLEMENTING DECISION (EU) 2015/842

of 28 May 2015

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 the 2014 financial year

(notified under document C(2015) 3519)

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, 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 2013 and 15 October 2014, 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 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.

⁽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 41 of Regulation (EU) No 1306/2013, the Commission may reduce or temporarily suspend interim payments to the Member States. It should inform the Member State(s) concerned accordingly. 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 that could later be subject to financial correction. In particular, the fourth quarterly declaration for 2013 and the first quarterly declaration for 2014 included respectively the amounts of EUR 51 543 and EUR 26 892 for the rural development programme of the region of Lazio, Italy (programme CCI 2007IT06RPO005). These amounts were also included in the annual declaration for financial year 2014. The amounts in question were subject to a reduction under Article 41 of Regulation (EU) No 1306/2013, as ordered by Commission Implementing Decisions C(2014)3268 and C(2014)5156 for failure to comply with the time limits for mandatory verification. Since the procedure provided for in Article 34 of Implementing Regulation (EU) No 908/2014 is still ongoing, these reductions should be maintained. As regards the rural development programme for Bulgaria (CCI 2007BG06RPO001), the amounts of EUR 420 467,77 and EUR 598 402,41 were declared in the third quarter of 2014 under measures 311 and 312 respectively. These amounts were also declared in the annual declaration for financial year 2014. The amounts in question should be excluded from Union financing by this Decision since account should be taken of any reduction in accordance with Article 41 of Regulation (EU) No 1306/2013. Any reduction is in fact of a provisional nature and is without prejudice to decisions to be taken pursuant to Article 52 of Regulation (EU) No 1306/2013.
- (8) Pursuant to Article 54(2) of Regulation (EU) No 1306/2013, 50 % of the financial consequences of non-recovery of irregularities is to 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 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.
- (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 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 to be borne by the Union budget.
- (10) Pursuant to Article 34(2) of Regulation (EU) No 1306/2013, the combined total of prefinancing and interim payments are not to exceed 95 % of the EAFRD's contribution to each rural development programme. The following programmes have reached this threshold: 2007AT06RPO001, 2007BE06RPO001, 2007DE06RPO004, 2007DE06RPO010, 2007IE06RPO001 and 2007UK06RPO003. The outstanding balance on these programmes will be settled at the closure of the programming period.
- (11) Regulation (EU) No 1306/2013 repealed and replaced Council Regulation (EC) No 1290/2005⁽¹⁾. Article 26(3)(b) of Regulation (EC) No 1290/2005, which corresponds to the provision of Article 36(3)(b) of Regulation (EU) No 1306/2013, provided that intermediate payments are to be made without overrun of the total financial programmed EAFRD contribution. Furthermore, Implementing Regulation (EU) No 908/2014 took

⁽¹⁾ Council Regulation (EC) No 1290/2005 of 21 June 2005 on the financing of the common agricultural policy (OJ L 209, 11.8.2005, p. 1).

over some of the provisions of Commission Regulation (EC) No 883/2006 ⁽¹⁾ which had been repealed by Commission Delegated Regulation (EU) No 907/2014 ⁽²⁾. Article 17(4) of Regulation (EC) No 883/2006, which corresponds to the provision of Article 23(2) of Implementing Regulation (EU) No 908/2014, provided that 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 24(4) of Regulation (EC) No 1290/2005 which corresponds to the provision of Article 34(2) of Regulation (EU) No 1306/2013. The financial plan for Axis 2 for the rural development programme 2007EE06RPO001 was exceeded by EUR 1 122 778,99 in the second and third quarterly declarations for 2014. The financial plan for Axis 5 for the rural development programme 2007ES06RPO009 was exceeded by EUR 18 560,56 in the third quarterly declaration for 2014. The financial plan for Axis 2 for the rural development programme 2007FI06RPO001 was exceeded by EUR 5 599 314,30 in the second quarterly declaration for 2014. The financial plans for Axis 2 for the rural development programme 2007LU06RPO001 was exceeded by EUR 169 459,49 in the third quarterly declaration for 2014. The financial plans for Axis 2 and Axis 5 for the rural development programme 2007UK06RPO002 were exceeded by EUR 2 597 538,87 and EUR 427 086,47 respectively in the second and third quarterly declarations for 2014. The above amounts were not paid out by the Commission. The amended financial plans have not been adopted by the Commission until the date of adoption of this Decision. The amounts totalling EUR 9 934 738,68 which are included in the annual declarations for the 2014 financial year should therefore be excluded from the financial clearance decision for the 2014 financial year. They will be subject to a later reimbursement by the Commission following the adoptions of the amended financial plans or at the closure of the programming period.

- (12) In accordance with Article 36(3)(b) of Regulation (EU) No 1306/2013, an amount of EUR 913 212,81 declared for the rural development programme 2007PT06RPO001 was excluded from the clearance Decision for 2013 financial year. Following the adoption of the amended financial plan, that amount was reimbursed by the Commission in 2014 and it should therefore be included in the present clearance decision.
- (13) 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 the 2014 financial year, 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 the 2014 financial year, the accounts of the Member States' paying agencies in respect of expenditure for each rural development programme financed by the EAFRD 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

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.

⁽¹⁾ 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 (OJ L 171, 23.6.2006, p. 1).

⁽²⁾ 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).

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, 28 May 2015.

For the Commission
Phil HOGAN
Member of the Commission

ANNEX I

CLEARED EAFRD EXPENDITURE BY RURAL DEVELOPMENT PROGRAMME FOR FINANCIAL YEAR 2014

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

Approved programmes with declared expenditure for EAFRD

(in euro)

| MS | CCI | Expenditure 2014 | Corrections | Total | Non-reusable amounts | Accepted amount cleared for FY 2014 | Interim payments reimbursed to the Member State for the financial year including clearing of prefinancing | 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 | 2007AT06RPO001 (*) | 544 468 367,78 | 0,00 | 544 468 367,78 | 0,00 | 544 468 367,78 | 518 811 910,08 | 25 656 457,70 |
| BE | 2007BE06RPO001 (*) | 16 783 607,72 | 0,00 | 16 783 607,72 | 0,00 | 16 783 607,72 | 13 205 322,27 | 3 578 285,45 |
| BG | 2007BG06RPO001 | 395 493 074,51 | - 1 018 870,18 | 394 474 204,33 | 0,00 | 394 474 204,33 | 393 750 627,31 | 723 577,02 |
| CY | 2007CY06RPO001 | 22 567 015,08 | 0,00 | 22 567 015,08 | 0,00 | 22 567 015,08 | 22 898 350,79 | - 331 335,71 |
| CZ | 2007CZ06RPO001 | 326 067 553,26 | 0,00 | 326 067 553,26 | 0,00 | 326 067 553,26 | 326 067 674,49 | - 121,23 |
| DE | 2007DE06RAT001 | 499 599,12 | 0,00 | 499 599,12 | 0,00 | 499 599,12 | 499 599,11 | 0,01 |
| DE | 2007DE06RPO004 (*) | 63 035 454,95 | 0,00 | 63 035 454,95 | 0,00 | 63 035 454,95 | 46 638 237,43 | 16 397 217,52 |
| DE | 2007DE06RPO007 | 151 333 451,42 | 0,00 | 151 333 451,42 | 0,00 | 151 333 451,42 | 151 333 504,27 | - 52,85 |
| DE | 2007DE06RPO009 | 1 756 006,08 | 0,00 | 1 756 006,08 | 0,00 | 1 756 006,08 | 1 756 010,52 | - 4,44 |
| DE | 2007DE06RPO010 (*) | 30 449 586,72 | 0,00 | 30 449 586,72 | 0,00 | 30 449 586,72 | 29 425 794,68 | 1 023 792,04 |
| DE | 2007DE06RPO012 | 129 627 838,13 | 0,00 | 129 627 838,13 | 0,00 | 129 627 838,13 | 129 627 837,98 | 0,15 |
| DE | 2007DE06RPO015 | 44 569 423,98 | 0,00 | 44 569 423,98 | 0,00 | 44 569 423,98 | 44 569 423,92 | 0,06 |
| DE | 2007DE06RPO017 | 32 302 560,60 | 0,00 | 32 302 560,60 | 0,00 | 32 302 560,60 | 32 302 560,59 | 0,01 |
| DE | 2007DE06RPO018 | 2 742 462,33 | 0,00 | 2 742 462,33 | 0,00 | 2 742 462,33 | 2 742 462,32 | 0,01 |

(in euro)

| MS | CCI | Expenditure 2014 | Corrections | Total | Non-reusable amounts | Accepted amount cleared for FY 2014 | Interim payments reimbursed to the Member State for the financial year including clearing of prefinancing | 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 | 2007DE06RPO019 | 161 853 097,22 | 0,00 | 161 853 097,22 | 0,00 | 161 853 097,22 | 161 853 097,21 | 0,01 |
| DE | 2007DE06RPO020 | 124 731 223,27 | 0,00 | 124 731 223,27 | 0,00 | 124 731 223,27 | 124 731 223,25 | 0,02 |
| DE | 2007DE06RPO021 | 40 589 272,39 | 0,00 | 40 589 272,39 | 0,00 | 40 589 272,39 | 40 592 850,30 | - 3 577,91 |
| DE | 2007DE06RPO023 | 79 390 804,77 | 0,00 | 79 390 804,77 | 0,00 | 79 390 804,77 | 79 350 303,85 | 40 500,92 |
| DK | 2007DK06RPO001 | 82 998 289,85 | 0,00 | 82 998 289,85 | 0,00 | 82 998 289,85 | 83 307 264,88 | - 308 975,03 |
| EE | 2007EE06RPO001 | 107 441 165,78 | - 1 122 778,99 | 106 318 386,79 | 0,00 | 106 318 386,79 | 106 318 428,88 | - 42,09 |
| ES | 2007ES06RAT001 | 5 773 319,62 | 0,00 | 5 773 319,62 | 0,00 | 5 773 319,62 | 5 773 319,62 | 0,00 |
| ES | 2007ES06RPO001 | 205 999 762,70 | 0,00 | 205 999 762,70 | 0,00 | 205 999 762,70 | 205 999 749,54 | 13,16 |
| ES | 2007ES06RPO002 | 52 921 899,62 | 0,00 | 52 921 899,62 | 0,00 | 52 921 899,62 | 52 921 926,24 | - 26,62 |
| ES | 2007ES06RPO003 | 23 124 915,85 | 0,00 | 23 124 915,85 | 0,00 | 23 124 915,85 | 23 124 914,20 | 1,65 |
| ES | 2007ES06RPO004 | 6 760 223,26 | 0,00 | 6 760 223,26 | 0,00 | 6 760 223,26 | 6 760 220,72 | 2,54 |
| ES | 2007ES06RPO005 | 28 014 055,89 | 0,00 | 28 014 055,89 | 0,00 | 28 014 055,89 | 28 043 602,97 | - 29 547,08 |
| ES | 2007ES06RPO006 | 11 673 899,78 | 0,00 | 11 673 899,78 | 0,00 | 11 673 899,78 | 11 673 627,87 | 271,91 |
| ES | 2007ES06RPO007 | 180 347 367,42 | 0,00 | 180 347 367,42 | 0,00 | 180 347 367,42 | 180 347 333,94 | 33,48 |
| ES | 2007ES06RPO008 | 73 969 728,51 | 0,00 | 73 969 728,51 | 0,00 | 73 969 728,51 | 73 969 728,58 | - 0,07 |
| ES | 2007ES06RPO009 | 52 139 699,74 | - 18 560,56 | 52 121 139,18 | 0,00 | 52 121 139,18 | 52 121 130,04 | 9,14 |
| ES | 2007ES06RPO010 | 156 843 297,22 | 0,00 | 156 843 297,22 | 0,00 | 156 843 297,22 | 156 843 349,08 | - 51,86 |

(in euro)

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|----|--------------------|------------------|----------------|----------------|----------------------|-------------------------------------|---|---|
| | | i | ii | iii = i + ii | iv | v = iii - iv | vi | vii = v - vi |
| ES | 2007ES06RPO011 | 91 565 221,37 | 0,00 | 91 565 221,37 | 0,00 | 91 565 221,37 | 91 602 065,76 | - 36 844,39 |
| ES | 2007ES06RPO012 | 4 476 595,43 | 0,00 | 4 476 595,43 | 0,00 | 4 476 595,43 | 4 476 595,25 | 0,18 |
| ES | 2007ES06RPO013 | 31 893 803,19 | 0,00 | 31 893 803,19 | 0,00 | 31 893 803,19 | 31 889 970,54 | 3 832,65 |
| ES | 2007ES06RPO014 | 7 001 783,06 | 0,00 | 7 001 783,06 | 0,00 | 7 001 783,06 | 7 001 782,94 | 0,12 |
| ES | 2007ES06RPO015 | 11 360 172,72 | 0,00 | 11 360 172,72 | 0,00 | 11 360 172,72 | 11 360 198,92 | - 26,20 |
| ES | 2007ES06RPO016 | 8 838 843,37 | 0,00 | 8 838 843,37 | 0,00 | 8 838 843,37 | 8 838 846,41 | - 3,04 |
| FI | 2007FI06RPO001 | 182 525 389,84 | - 5 599 314,30 | 176 926 075,54 | 0,00 | 176 926 075,54 | 176 930 836,91 | - 4 761,37 |
| FI | 2007FI06RPO002 | 1 059 517,27 | 0,00 | 1 059 517,27 | 0,00 | 1 059 517,27 | 1 059 517,24 | 0,03 |
| FR | 2007FR06RPO001 | 678 837 059,60 | 0,00 | 678 837 059,60 | 0,00 | 678 837 059,60 | 678 834 981,35 | 2 078,25 |
| FR | 2007FR06RPO002 | 13 637 663,26 | 0,00 | 13 637 663,26 | 0,00 | 13 637 663,26 | 13 632 754,78 | 4 908,48 |
| FR | 2007FR06RPO003 | 21 794 860,24 | 0,00 | 21 794 860,24 | 0,00 | 21 794 860,24 | 21 794 860,25 | - 0,01 |
| FR | 2007FR06RPO004 | 13 085 698,30 | 0,00 | 13 085 698,30 | 0,00 | 13 085 698,30 | 13 085 698,26 | 0,04 |
| FR | 2007FR06RPO005 | 15 147 820,52 | 0,00 | 15 147 820,52 | 0,00 | 15 147 820,52 | 15 147 820,49 | 0,03 |
| FR | 2007FR06RPO006 | 56 350 372,69 | 0,00 | 56 350 372,69 | 0,00 | 56 350 372,69 | 56 350 372,73 | - 0,04 |
| HU | 2007HU06RPO001 | 550 321 317,91 | 0,00 | 550 321 317,91 | 0,00 | 550 321 317,91 | 550 278 758,74 | 42 559,17 |
| IE | 2007IE06RPO001 (*) | 179 326 161,10 | 0,00 | 179 326 161,10 | 0,00 | 179 326 161,10 | 99 168 661,16 | 80 157 499,94 |
| IT | 2007IT06RAT001 | 6 005 846,41 | 0,00 | 6 005 846,41 | 0,00 | 6 005 846,41 | 6 005 846,38 | 0,03 |

(in euro)

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|----|----------------|------------------|-------------|---------------|----------------------|-------------------------------------|---|---|
| | | i | ii | iii = i + ii | iv | v = iii - iv | vi | vii = v - vi |
| IT | 2007IT06RPO001 | 18 263 314,16 | 0,00 | 18 263 314,16 | 0,00 | 18 263 314,16 | 18 380 705,60 | - 117 391,44 |
| IT | 2007IT06RPO002 | 13 819 039,14 | 0,00 | 13 819 039,14 | 0,00 | 13 819 039,14 | 13 819 039,26 | - 0,12 |
| IT | 2007IT06RPO003 | 79 515 358,43 | 0,00 | 79 515 358,43 | 0,00 | 79 515 358,43 | 79 515 358,51 | - 0,08 |
| IT | 2007IT06RPO004 | 14 444 151,54 | 0,00 | 14 444 151,54 | 0,00 | 14 444 151,54 | 14 449 678,70 | - 5 527,16 |
| IT | 2007IT06RPO005 | 47 406 432,46 | - 78 435,00 | 47 327 997,46 | 0,00 | 47 327 997,46 | 47 406 972,32 | - 78 974,86 |
| IT | 2007IT06RPO006 | 13 259 461,34 | 0,00 | 13 259 461,34 | 0,00 | 13 259 461,34 | 13 284 525,74 | - 25 064,40 |
| IT | 2007IT06RPO007 | 64 999 720,96 | 0,00 | 64 999 720,96 | 0,00 | 64 999 720,96 | 64 948 526,65 | 51 194,31 |
| IT | 2007IT06RPO008 | 25 528 865,56 | 0,00 | 25 528 865,56 | 0,00 | 25 528 865,56 | 25 590 820,49 | - 61 954,93 |
| IT | 2007IT06RPO009 | 58 633 519,29 | 0,00 | 58 633 519,29 | 0,00 | 58 633 519,29 | 58 633 519,64 | - 0,35 |
| IT | 2007IT06RPO010 | 58 921 922,19 | 0,00 | 58 921 922,19 | 0,00 | 58 921 922,19 | 58 921 921,96 | 0,23 |
| IT | 2007IT06RPO011 | 8 167 143,75 | 0,00 | 8 167 143,75 | 0,00 | 8 167 143,75 | 8 167 148,05 | - 4,30 |
| IT | 2007IT06RPO012 | 38 683 225,74 | 0,00 | 38 683 225,74 | 0,00 | 38 683 225,74 | 38 790 060,80 | - 106 835,06 |
| IT | 2007IT06RPO013 | 2 490 100,59 | 0,00 | 2 490 100,59 | 0,00 | 2 490 100,59 | 2 490 100,63 | - 0,04 |
| IT | 2007IT06RPO014 | 81 528 911,04 | 0,00 | 81 528 911,04 | 0,00 | 81 528 911,04 | 81 528 910,48 | 0,56 |
| IT | 2007IT06RPO015 | 13 836 214,26 | 0,00 | 13 836 214,26 | 0,00 | 13 836 214,26 | 13 854 106,18 | - 17 891,92 |
| IT | 2007IT06RPO016 | 74 561 854,94 | 0,00 | 74 561 854,94 | 0,00 | 74 561 854,94 | 74 573 079,80 | - 11 224,86 |
| IT | 2007IT06RPO017 | 39 985 924,56 | 0,00 | 39 985 924,56 | 0,00 | 39 985 924,56 | 39 989 076,63 | - 3 152,07 |

(in euro)

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|----|----------------|------------------|--------------|------------------|----------------------|-------------------------------------|---|---|
| | | i | ii | iii = i + ii | iv | v = iii - iv | vi | vii = v - vi |
| IT | 2007IT06RPO018 | 77 467 416,73 | 0,00 | 77 467 416,73 | 0,00 | 77 467 416,73 | 77 467 266,26 | 150,47 |
| IT | 2007IT06RPO019 | 156 458 307,09 | 0,00 | 156 458 307,09 | 0,00 | 156 458 307,09 | 156 909 167,01 | - 450 859,92 |
| IT | 2007IT06RPO020 | 124 466 658,87 | 0,00 | 124 466 658,87 | 0,00 | 124 466 658,87 | 125 467 724,29 | - 1 001 065,42 |
| IT | 2007IT06RPO021 | 191 224 405,91 | 0,00 | 191 224 405,91 | 0,00 | 191 224 405,91 | 191 569 197,15 | - 344 791,24 |
| LT | 2007LT06RPO001 | 232 441 651,12 | 0,00 | 232 441 651,12 | 0,00 | 232 441 651,12 | 232 382 704,60 | 58 946,52 |
| LU | 2007LU06RPO001 | 6 858 402,22 | - 169 459,49 | 6 688 942,73 | 0,00 | 6 688 942,73 | 6 688 942,73 | 0,00 |
| LV | 2007LV06RPO001 | 127 288 585,55 | 0,00 | 127 288 585,55 | 0,00 | 127 288 585,55 | 127 288 585,56 | - 0,01 |
| NL | 2007NL06RPO001 | 111 099 420,13 | 0,00 | 111 099 420,13 | 0,00 | 111 099 420,13 | 111 269 776,51 | - 170 356,38 |
| PL | 2007PL06RPO001 | 1 700 780 302,65 | 0,00 | 1 700 780 302,65 | 0,00 | 1 700 780 302,65 | 1 700 775 834,08 | 4 468,57 |
| PT | 2007PT06RAT001 | 1 775 386,28 | 0,00 | 1 775 386,28 | 0,00 | 1 775 386,28 | 1 775 386,20 | 0,08 |
| PT | 2007PT06RPO001 | 25 956 964,38 | 913 212,81 | 26 870 177,19 | 0,00 | 26 870 177,19 | 26 870 173,33 | 3,86 |
| PT | 2007PT06RPO002 | 628 254 854,61 | 0,00 | 628 254 854,61 | 0,00 | 628 254 854,61 | 628 239 028,87 | 15 825,74 |
| PT | 2007PT06RPO003 | 28 045 383,88 | 0,00 | 28 045 383,88 | 0,00 | 28 045 383,88 | 28 045 361,36 | 22,52 |
| SE | 2007SE06RPO001 | 264 374 589,77 | 0,00 | 264 374 589,77 | 0,00 | 264 374 589,77 | 267 849 243,12 | - 3 474 653,35 |
| SI | 2007SI06RPO001 | 129 408 871,46 | 0,00 | 129 408 871,46 | 0,00 | 129 408 871,46 | 129 408 892,36 | - 20,90 |
| SK | 2007SK06RPO001 | 148 343 717,70 | 0,00 | 148 343 717,70 | 0,00 | 148 343 717,70 | 148 345 429,79 | - 1 712,09 |

(in euro)

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|----|--------------------|------------------|----------------|----------------|----------------------|-------------------------------------|---|---|
| | | i | ii | iii = i + ii | iv | v = iii - iv | vi | vii = v - vi |
| UK | 2007UK06RPO001 | 562 657 447,24 | 0,00 | 562 657 447,24 | 0,00 | 562 657 447,24 | 562 707 534,14 | - 50 086,90 |
| UK | 2007UK06RPO002 | 61 921 949,43 | - 3 024 625,34 | 58 897 324,09 | 0,00 | 58 897 324,09 | 58 897 167,99 | 156,10 |
| UK | 2007UK06RPO003 (*) | 118 605 393,99 | 0,00 | 118 605 393,99 | 0,00 | 118 605 393,99 | 72 997 308,43 | 45 608 085,56 |
| UK | 2007UK06RPO004 | 53 920 344,45 | 0,00 | 53 920 344,45 | 0,00 | 53 920 344,45 | 54 338 878,50 | - 418 534,05 |

(*) Where payments have reached 95 % of the total EAFRD contribution for a rural development programme — Article 34(2) of Regulation (EU) No 1306/2013, the balance will be settled during the closure of the programme.

ANNEX II

**CLEARANCE OF THE PAYING AGENCIES' ACCOUNTS
FINANCIAL YEAR 2014 — 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 |
|--------------|---|----------------|
| Belgium | Région Wallonne | 2007BE06RPO002 |
| Germany | Zahlstelle Mecklenburg-Vorpommern | 2007DE06RPO011 |
| | Baden-Württemberg | 2007DE06RPO003 |
| Spain | Agencia Valenciana de Fomento y Garantía Agraria | 2007ES06RPO017 |
| Greece | Payment and Control Agency for Guidance and Guarantee Community Aids (OPEKEPE) | 2007GR06RPO001 |
| Malta | Agriculture and Rural Payments Agency | 2007MT06RPO001 |
| Romania | Paying Agency for Rural Development and Fishery (PARDF) | 2007RO06RPO001 |

ANNEX III

CLEARANCE OF THE PAYING AGENCIES' ACCOUNTS
FINANCIAL YEAR 2014 — EAFRD

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

| Member State | Currency | In National currency | In Euro |
|--------------|----------|----------------------|--------------|
| AT | EUR | 1 798,80 | 1 798,80 |
| BE (*) | EUR | — | — |
| BG | BGN | — | — |
| CY | EUR | — | — |
| CZ | CZK | 29 407,72 | 1 060,31 |
| DE (*) | EUR | 251 988,10 | 251 988,10 |
| DK | DKK | 247 438,67 | 33 234,21 |
| EE | EUR | 13 728,54 | 13 728,54 |
| ES (*) | EUR | 71 148,24 | 71 148,24 |
| FI | EUR | 4 570,86 | 4 570,86 |
| FR | EUR | 673 346,67 | 673 346,67 |
| GB | GBP | 20 844,52 | 26 761,48 |
| GR (*) | EUR | — | — |
| HU | HUF | 617 170 583,00 | 1 955 918,69 |
| IE | EUR | 211 211,12 | 211 211,12 |
| IT | EUR | 115 207,94 | 115 207,94 |
| LT | LTL | 1 521,20 | 440,57 |
| LU | EUR | 632,55 | 632,55 |
| LV | EUR | 2 135,35 | 2 135,35 |
| MT (*) | EUR | — | — |
| NL | EUR | 179,84 | 179,84 |
| PL | PLN | 1 519 162,56 | 355 509,35 |
| PT | EUR | 9 417,17 | 9 417,17 |
| RO (*) | RON | — | — |
| SE | SEK | 386 246,04 | 41 120,63 |
| SI | EUR | 15 262,11 | 15 262,11 |
| SK | EUR | — | — |

(*) In respect of the paying agencies for which the accounts are disjoined, the reduction as laid down in Art 54(2) is to be applied once the accounts are proposed for clearance.