

COMMISSION IMPLEMENTING DECISION (EU) 2023/1037**of 24 May 2023****on the clearance of the accounts of the paying agencies of Member States concerning expenditure financed by the European Agricultural Guarantee Fund (EAGF) for financial year 2022***(notified under document C(2023)3274)*

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2021/2116 of the European Parliament and of the Council of 2 December 2021 on the financing, management and monitoring of the common agricultural policy and repealing Regulation (EU) No 1306/2013⁽¹⁾, and in particular Article 104 thereof,

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⁽²⁾, and in particular Article 51 thereof,

After consulting the Committee on the Agricultural Funds,

Whereas:

- (1) Article 104(1), second subparagraph, point (a), of Regulation (EU) 2021/2116 provides that Article 4(1), point (b), Article 5, Article 7(3), Articles 9, 17, 21 and 34, Article 35(4), Articles 36, 37, 38, 40 to 43, 51, 52, 54, 56, 59, 63, 64, 67, 68, 70 to 75, 77, 91 to 97, 99 and 100, Article 102(2) and Articles 110 and 111 of Regulation (EU) No 1306/2013 continue to apply, as regards the European Agricultural Guarantee Fund (EAGF), in relation to expenditure incurred and payments made for financial year 2022.
- (2) Article 64, second paragraph, point (a), of Commission Implementing Regulation (EU) 2022/128⁽³⁾ provides that Article 2, Article 3(1), first subparagraph, Article 3(2), Article 4(1), point (b), Article 5, Article 6, Article 7, Articles 21 to 25, Article 27, Article 28, Article 29, Article 30(1), points (a), (b) and (c), Article 30(2), (3) and (4), Articles 31 to 40 and Articles 42 to 47 of Commission Implementing Regulation (EU) No 908/2014⁽⁴⁾ continue to apply, as regards the EAGF, in relation to expenditure incurred and payments made for financial year 2022.
- (3) Article 64, second paragraph, point (c), of Implementing Regulation (EU) 2022/128 provides that Annexes II and III to Implementing Regulation (EU) No 908/2014 continue to apply for the purposes of Article 32, points (f) and (g), of Implementing Regulation (EU) 2022/128 for financial year 2022.

⁽¹⁾ OJ L 435, 6.12.2021, p. 187.

⁽²⁾ OJ L 347, 20.12.2013, p. 549.

⁽³⁾ Commission Implementing Regulation (EU) 2022/128 of 21 December 2021 laying down rules for the application of Regulation (EU) 2021/2116 of the European Parliament and of the Council on paying agencies and other bodies, financial management, clearance of accounts, checks, securities and transparency (OJ L 20, 31.1.2022, p. 131).

⁽⁴⁾ 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).

- (4) Article 40, second paragraph, of Commission Delegated Regulation (EU) 2022/127 ⁽⁵⁾ provides that Article 5, Article 5a, Article 7(3) and (4), Article 10, Article 11(1), second subparagraph, Article 11(2), Article 12, Article 13 and Article 41(5) of Commission Delegated Regulation (EU) No 907/2014 ⁽⁶⁾ continue to apply, as regards the EAGF, in relation to expenditure incurred and payments made for financial year 2022.
- (5) 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 prior to 31 May of the year following the budget year in question.
- (6) In accordance with Article 35 of Regulation (EU) 2021/2116, 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 2022, account should be taken of expenditure incurred by the Member States between 16 October 2021 and 15 October 2022, as provided for in Article 11(1) of Implementing Regulation (EU) 2022/128.
- (7) Article 33(2), first subparagraph, 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 for the financial year concerned 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.
- (8) The Commission has checked the information submitted by the Member States and has communicated the results of its checks to the Member States, together with the amendments it proposes.
- (9) For all 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.
- (10) In accordance with Article 5(5) of Delegated Regulation (EU) No 907/2014, any overrun of payment deadlines is to be taken into account, at the latest, in the accounts clearance decision. Some of the expenditure declared by certain Member States during financial year 2022 was effected after the applicable deadlines. This Decision should therefore fix the relevant reductions.
- (11) 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 2022 due to failure to comply with financial ceilings, or due to control system deficiencies. In this Decision, the Commission should take into account such reduced or suspended amounts in order to avoid making any inappropriate, or untimely, payments or reimbursements which could later be subject to financial correction. The amounts in question may be examined, where appropriate, under conformity clearance proceedings pursuant to Article 52 of that Regulation.
- (12) The Commission has already reduced the relevant monthly payments for financial year 2022 for the amounts due to the EAGF as a result of financial and conformity clearance decisions, pursuant to Articles 51 and 52 of Regulation (EU) No 1306/2013, executed by the Commission in financial year 2022. Any such amounts are taken into account in this Decision.

⁽⁵⁾ Commission Delegated Regulation (EU) 2022/127 of 7 December 2021 supplementing Regulation (EU) 2021/2116 of the European Parliament and of the Council with rules on paying agencies and other bodies, financial management, clearance of accounts, securities and use of euro (OJ L 20, 31.1.2022, p. 95).

⁽⁶⁾ 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).

- (13) 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 4 years from the date of the recovery request, or within 8 years where the recovery is taken before the national courts. 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.
- (14) 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 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) of that Regulation. Therefore, such amounts should not be charged to the Member States concerned and are consequently borne by the Union budget.
- (15) In accordance with Article 51 of Regulation (EU) No 1306/2013, this Decision should be 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

The accounts of the Member States' paying agencies are hereby cleared as regards expenditure financed by the European Agricultural Guarantee Fund (EAGF) in respect of financial year 2022.

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 Annexes I and II to this Decision.

Article 2

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 3

This Decision is addressed to the Member States.

Done at Brussels, 24 May 2023.

For the Commission
Janusz WOJCIECHOWSKI
Member of the Commission

Clearance of the Paying Agencies' accounts

Financial year 2022 - EAGF

Amount to be recovered from or paid to the Member State

MS		2022 - Expenditure / Assigned Revenue for the Paying Agencies for which the accounts are		Total a + b	Reductions and suspensions for the whole financial year 1)	Amount to be charged according to Article 54(2) of Regulation (EU) 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
AT	EUR	711 124 945,28	0,00	711 124 945,28	- 69 142 843,52	0,00	641 982 101,76	641 982 101,76	0,00
BE	EUR	563 469 110,23	0,00	563 469 110,23	- 3 355 470,80	0,00	560 113 639,43	560 304 381,02	- 190 741,59
BG	BGN	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
BG	EUR	817 224 556,93	0,00	817 224 556,93	- 9 999 812,85	0,00	807 224 744,08	807 666 231,95	- 441 487,87
CY	EUR	53 554 003,69	0,00	53 554 003,69	- 292 064,80	0,00	53 261 938,89	53 252 507,36	9 431,53
CZ	CZK	0,00	0,00	0,00	0,00	- 60 832,27	- 60 832,27	0,00	- 60 832,27
CZ	EUR	869 951 444,06	0,00	869 951 444,06	- 13 409 662,73	0,00	856 541 781,33	856 541 781,08	0,25
DE	EUR	4 785 423 691,21	0,00	4 785 423 691,21	- 2 061 589,16	- 254 798,01	4 783 107 304,04	4 783 372 432,35	- 265 128,31
DK	DKK	0,00	0,00	0,00	0,00	- 1 191,47	- 1 191,47	0,00	- 1 191,47
DK	EUR	829 480 010,17	0,00	829 480 010,17	- 7 602 930,95	0,00	821 877 079,22	820 222 855,84	1 654 223,38
EE	EUR	193 550 993,08	0,00	193 550 993,08	- 644 142,44	0,00	192 906 850,64	192 822 050,67	84 799,97
ES	EUR	5 666 189 224,46	0,00	5 666 189 224,46	- 18 819 069,18	- 981 775,27	5 646 388 380,01	5 649 483 252,09	- 3 094 872,08
FI	EUR	532 007 917,30	0,00	532 007 917,30	- 5 541 621,71	- 36 310,08	526 429 985,51	526 444 909,04	- 14 923,53
FR	EUR	7 473 864 122,77	0,00	7 473 864 122,77	- 89 296 720,07	- 15 710 912,61	7 368 856 490,09	7 385 172 632,53	- 16 316 142,44
EL	EUR	2 005 280 173,71	0,00	2 005 280 173,71	- 41 991 902,42	- 767 853,27	1 962 520 418,02	1 963 352 174,10	- 831 756,08
HR	HRK	0,00	0,00	0,00	0,00	- 501 432,22	- 501 432,22	0,00	- 501 432,22

HR	EUR	381 911 249,22	0,00	381 911 249,22	- 1 154 543,99	0,00	380 756 705,23	381 161 087,48	- 404 382,25
HU	HUF	0,00	0,00	0,00	0,00	- 27 341 782,00	- 27 341 782,00	0,00	- 27 341 782,00
HU	EUR	1 330 221 833,99	0,00	1 330 221 833,99	- 6 915 926,40	0,00	1 323 305 907,59	1 323 305 907,59	0,00
IE	EUR	1 198 385 813,17	0,00	1 198 385 813,17	- 2 145 652,57	- 5 171,71	1 196 234 988,89	1 193 847 604,02	2 387 384,87
IT	EUR	4 174 468 850,41	0,00	4 174 468 850,41	123 024 548,00	- 2 638 256,04	4 294 855 142,37	4 297 018 706,30	- 2 163 563,93
LT	EUR	577 952 498,08	0,00	577 952 498,08	319 221,81	- 1 023,01	578 270 696,88	578 271 719,89	- 1 023,01
LU	EUR	33 840 844,26	0,00	33 840 844,26	49 506,44	- 4 555,22	33 885 795,48	33 810 839,19	74 956,29
LV	EUR	318 687 850,75	0,00	318 687 850,75	- 11 497,83	- 316,45	318 676 036,47	318 676 352,92	- 316,45
MT	EUR	5 019 919,40	0,00	5 019 919,40	- 283,11	0,00	5 019 636,29	5 019 636,29	0,00
NL	EUR	705 886 328,90	0,00	705 886 328,90	- 1 102,62	0,00	705 885 226,28	705 869 191,61	16 034,67
PL	PLN	0,00	0,00	0,00	0,00	- 1 267 717,12	- 1 267 717,12	0,00	- 1 267 717,12
PL	EUR	3 403 049 489,21	0,00	3 403 049 489,21	95 710,65	0,00	3 403 145 199,86	3 403 174 261,25	- 29 061,39
PT	EUR	876 061 261,75	0,00	876 061 261,75	- 32 162 068,39	- 238 453,89	843 660 739,47	843 033 925,20	626 814,27
RO	RON	0,00	0,00	0,00	0,00	- 10 768 075,58	- 10 768 075,58	0,00	- 10 768 075,58
RO	EUR	1 949 712 389,54	0,00	1 949 712 389,54	- 92 026 338,46	0,00	1 857 686 051,08	1 856 480 122,17	1 205 928,91
SE	SEK	0,00	0,00	0,00	0,00	- 38 548,93	- 38 548,93	0,00	- 38 548,93
SE	EUR	704 598 300,44	0,00	704 598 300,44	- 33 101 942,66	0,00	671 496 357,78	671 716 657,22	- 220 299,44
SI	EUR	139 976 886,43	0,00	139 976 886,43	- 7 111 401,19	0,00	132 865 485,24	132 865 485,25	- 0,01
SK	EUR	430 357 281,48	0,00	430 357 281,48	- 18 191 798,11	- 5 401,69	412 160 081,68	411 995 979,07	164 102,61

MS		Expenditure 3)	Assigned revenue 3)	Article 54(2) (=e)	Total (=h)
		08 02 06 01	6200	6200	
		i	j	k	
AT	EUR	0,00	0,00	0,00	0,00
BE	EUR	0,00	- 190 741,59	0,00	- 190 741,59
BG	BGN	0,00	0,00	0,00	0,00
BG	EUR	0,00	- 441 487,87	0,00	- 441 487,87
CY	EUR	9 431,53	0,00	0,00	9 431,53
CZ	CZK	0,00	0,00	- 60 832,27	- 60 832,27
CZ	EUR	0,25	0,00	0,00	0,25
DE	EUR	0,00	- 10 330,30	- 254 798,01	- 265 128,31
DK	DKK	0,00	0,00	- 1 191,47	- 1 191,47
DK	EUR	1 654 223,38	0,00	0,00	1 654 223,38
EE	EUR	84 799,97	0,00	0,00	84 799,97
ES	EUR	0,00	- 2 113 096,81	- 981 775,27	- 3 094 872,08
FI	EUR	112 829,88	- 91 443,33	- 36 310,08	- 14 923,53
FR	EUR	0,00	- 605 229,83	- 15 710 912,61	- 16 316 142,44
EL	EUR	0,00	- 63 902,81	- 767 853,27	- 831 756,08
HR	HRK	0,00	0,00	- 501 432,22	- 501 432,22
HR	EUR	0,00	- 404 382,25	0,00	- 404 382,25
HU	HUF	0,00	0,00	- 27 341 782,00	- 27 341 782,00
HU	EUR	0,00	0,00	0,00	0,00
IE	EUR	2 417 792,76	- 25 236,18	- 5 171,71	2 387 384,87
IT	EUR	1 390 225,25	- 915 533,14	- 2 638 256,04	- 2 163 563,93
LT	EUR	0,00	0,00	- 1 023,01	- 1 023,01
LU	EUR	79 511,51	0,00	- 4 555,22	74 956,29
LV	EUR	0,00	0,00	- 316,45	- 316,45
MT	EUR	0,00	0,00	0,00	0,00
NL	EUR	16 034,67	0,00	0,00	16 034,67
PL	PLN	0,00	0,00	- 1 267 717,12	- 1 267 717,12
PL	EUR	0,00	- 29 061,39	0,00	- 29 061,39
PT	EUR	865 268,16	0,00	- 238 453,89	626 814,27
RO	RON	0,00	0,00	- 10 768 075,58	- 10 768 075,58
RO	EUR	1 673 638,52	- 467 709,61	0,00	1 205 928,91
SE	SEK	0,00	0,00	- 38 548,93	- 38 548,93
SE	EUR	0,00	- 220 299,44	0,00	- 220 299,44
SI	EUR	0,00	- 0,01	0,00	- 0,01
SK	EUR	207 271,53	- 37 767,23	- 5 401,69	164 102,61

- 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 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 (col.a) or, the total of the monthly declarations for the expenditure disjoined (col.b). Applicable exchange rate: Article 11(1), first subparagraph, second sentence of the Commission Delegated Regulation (EU) No 907/2014.
- 3) BL 08 02 06 01 shall be split between the negative corrections which become assigned revenue in BL 62 00 and the positive ones in favour of MS which shall now be included on the expenditure side 08 02 06 01 as per article 43 of Regulation (EU) No 1306/2013.

NB: Nomenclature 2023 : 08 02 06 01 , 6200

ANNEX II

Clearance of the paying agencies' accounts**Financial year 2022 - EAGF****Corrections according to Article 54(2) of Regulation (EU) No 1306/2013 (*)**

Member State	Currency	In National currency	In Euro
AT	EUR		
BE	EUR		
BG	BGN		
CY	EUR	-	19 409,26
CZ	CZK	182 675,76	-
DE	EUR		
DK	DKK		
EE	EUR	-	-
ES	EUR		
FI	EUR		
FR	EUR		
EL	EUR		
HR	HRK		
HU	HUF	-	-
IE	EUR		
IT	EUR		
LT	EUR	-	934,53
LU	EUR		
LV	EUR	-	-
MT	EUR	-	-
NL	EUR		
PL	PLN	81 714,61	-
PT	EUR		
RO	RON		
SE	SEK		
SI	EUR	-	-
SK	EUR	-	-

(*) 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 Temporary Rural Development Instrument (TRDI) funded by the European Agricultural Guidance and Guarantee Fund (EAGGF) (Commission Regulation (EC) No 27/2004 of 5 January 2004 laying down transitional detailed rules for the application of Council Regulation (EC) No 1257/1999 as regards the financing by the EAGGF Guarantee Section of rural development measures in the Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland, Slovenia and Slovakia (OJ L 5, 9.1.2004, p. 36))