

COMMISSION IMPLEMENTING DECISION (EU) 2016/941**of 30 May 2016****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 2015 financial year***(notified under document C(2016) 3237)*

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 the 2015 financial year, account should be taken of expenditure incurred by the Member States between 16 October 2014 and 15 October 2015, 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. 2015, 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 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 2016, along with the necessary amendments.
- (5) For certain paying agencies, the annual accounts and the accompanying documents allow 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, therefore, their accounts cannot 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 5(5) of Commission Delegated Regulation (EU) No 907/2014 ⁽¹⁾, 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 2015 was effected after the applicable deadlines. This Decision should therefore fix the relevant reductions.
- (8) Pursuant to Article 41 of Regulation (EU) No 1306/2013, the Commission has already reduced or suspended a number of monthly payments on entry into the accounts of expenditure for the 2015 financial year due to failure to comply with financial ceilings or payment deadlines, or due to control 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 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 four or eight 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 four years of the primary administrative or judicial finding or within eight 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 European 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 the 2015 financial year, 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 the 2015 financial year, 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.

⁽¹⁾ 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 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, 30 May 2016.

For the Commission
Phil HOGAN
Member of the Commission

ANNEX I

CLEARANCE OF THE PAYING AGENCIES' ACCOUNTS
FINANCIAL YEAR 2015

Amount to be recovered from or paid to the Member State

MS		2015 — 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 = A (col.i)	b = A (col.h)	c = a + b	d = - C1 (col. e)	e = - 50 - 50	f = c + d + e	g	h = f - g
BE	EUR	620 028 329,03	0,00	620 028 329,03	- 525 730,33	- 381 681,06	619 120 917,64	619 356 710,51	- 235 792,87
BG	EUR	0,00	659 685 389,24	659 685 389,24	0,00	0,00	659 685 389,24	659 685 389,24	0,00
CZ	EUR	895 742 857,33	0,00	895 742 857,33	0,00	0,00	895 742 857,33	895 727 329,81	15 527,52
DK	DKK	0,00	0,00	0,00	0,00	- 2 041 831,34	- 2 041 831,34	0,00	- 2 041 831,34
DK	EUR	907 649 247,35	0,00	907 649 247,35	- 172 161,96	0,00	907 477 085,39	906 244 097,31	1 232 988,08
DE	EUR	5 065 304 844,22	0,00	5 065 304 844,22	- 279 044,04	- 78 000,00	5 064 947 800,18	5 064 549 030,37	398 769,81
EE	EUR	118 570 682,91	0,00	118 570 682,91	0,00	- 24 285,16	118 546 397,75	118 540 290,36	6 107,39
IE	EUR	1 215 973 716,18	0,00	1 215 973 716,18	- 153 843,27	- 106 218,99	1 215 713 653,92	1 215 095 188,94	618 464,98
EL	EUR	2 026 923 435,50	0,00	2 026 923 435,50	- 16 410 802,55	- 1 109 364,29	2 009 403 268,66	2 010 745 895,07	- 1 342 626,41
ES	EUR	5 584 801 342,03	0,00	5 584 801 342,03	- 2 499 098,54	- 923 986,74	5 581 378 256,75	5 581 960 961,83	- 582 705,09
FR	EUR	7 364 148 851,70	389 707 430,67	7 753 856 282,37	9 593 200,48	- 164 665,16	7 763 284 817,69	7 763 809 500,56	- 524 682,87
HR	EUR	165 210 965,71	0,00	165 210 965,71	0,00	0,00	165 210 965,71	165 212 373,47	- 1 407,76
IT	EUR	2 171 691 846,44	2 255 827 174,77	4 427 519 021,21	- 4 240 845,62	- 740 672,62	4 422 537 502,97	4 423 790 286,76	- 1 252 783,79
CY	EUR	57 276 537,11	0,00	57 276 537,11	0,00	0,00	57 276 537,11	57 275 647,93	889,18

MS	2015 — 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 = A (col.i)	b = A (col.h)	c = a + b	d = - C1 (col. e)	e = - 50 - 50	f = c + d + e	g	h = f - g	
LV	EUR	166 200 825,05	0,00	166 200 825,05	0,00	- 2 064,08	166 198 760,97	166 200 825,05	- 2 064,08
LT	LTL	0,00	0,00	0,00	0,00	- 317,24	- 317,24	0,00	- 317,24
LT	EUR	395 421 448,46	0,00	395 421 448,46	0,00	0,00	395 421 448,46	395 379 479,53	41 968,93
LU	EUR	32 275 082,07	0,00	32 275 082,07	0,00	0,00	32 275 082,07	32 138 642,90	136 439,17
HU	HUF	0,00	0,00	0,00	0,00	- 60 650 346,00	- 60 650 346,00	0,00	- 60 650 346,00
HU	EUR	1 311 850 189,94	0,00	1 311 850 189,94	- 655 597,29	0,00	1 311 194 592,65	1 311 621 663,79	- 427 071,14
MT	EUR	5 615 099,49	0,00	5 615 099,49	0,00	- 201 499,67	5 413 599,82	5 615 099,49	- 201 499,67
NL	EUR	741 369 266,22	0,00	741 369 266,22	- 82 869,92	0,00	741 286 396,30	742 413 245,16	- 1 126 848,86
AT	EUR	696 110 648,47	0,00	696 110 648,47	0,00	- 272,15	696 110 376,32	695 219 296,33	891 079,99
PL	PLN	0,00	0,00	0,00	0,00	- 1 257 688,33	- 1 257 688,33	0,00	- 1 257 688,33
PL	EUR	3 456 279 694,23	0,00	3 456 279 694,23	- 74 784,66	0,00	3 456 204 909,57	3 456 190 528,81	14 380,76
PT	EUR	676 657 210,74	0,00	676 657 210,74	- 42 322,62	- 1 247 702,15	675 367 185,97	675 203 428,36	163 757,61
RO	RON	0,00	0,00	0,00	0,00	- 6 314,87	- 6 314,87	0,00	- 6 314,87
RO	EUR	1 420 132 557,71	0,00	1 420 132 557,71	0,00	0,00	1 420 132 557,71	1 420 242 043,49	- 109 485,78
SI	EUR	139 556 508,94	0,00	139 556 508,94	0,00	- 35,99	139 556 472,95	139 556 252,20	220,75
SK	EUR	436 709 901,57	0,00	436 709 901,57	0,00	- 94 305,14	436 615 596,43	436 709 901,57	- 94 305,14
FI	EUR	538 369 644,43	0,00	538 369 644,43	- 36,11	- 447,48	538 369 160,84	538 378 089,60	- 8 928,76
SE	SEK	0,00	0,00	0,00	0,00	- 346 528,73	- 346 528,73	0,00	- 346 528,73
SE	EUR	696 399 384,16	0,00	696 399 384,16	- 130 079,25	0,00	696 269 304,91	696 269 385,26	- 80,35
UK	GBP	0,00	0,00	0,00	0,00	- 16 942,82	- 16 942,82	0,00	- 16 942,82
UK	EUR	3 057 991 785,02	0,00	3 057 991 785,02	- 11 464,00	0,00	3 057 980 321,02	3 058 694 235,89	- 713 914,87

MS		Expenditure (3)	Assigned revenue (3)	Article 54(2) (= e)	Total (= h)
		05 07 01 06	6701	6702	
		i	j	k	
BE	EUR	147 672,56	- 1 784,37	- 381 681,06	- 235 792,87
BG	EUR	0,00	0,00	0,00	0,00
CZ	EUR	15 527,52	0,00	0,00	15 527,52
DK	DKK	0,00	0,00	- 2 041 831,34	- 2 041 831,34
DK	EUR	1 232 988,08	0,00	0,00	1 232 988,08
DE	EUR	476 769,81	0,00	- 78 000,00	398 769,81
EE	EUR	30 392,55	0,00	- 24 285,16	6 107,39
IE	EUR	724 683,97	0,00	- 106 218,99	618 464,98
EL	EUR	0,00	- 233 262,12	- 1 109 364,29	- 1 342 626,41
ES	EUR	341 281,65	0,00	- 923 986,74	- 582 705,09
FR	EUR	0,00	- 360 017,71	- 164 665,16	- 524 682,87
HR	EUR	253,93	- 1 661,69	0,00	- 1 407,76
IT	EUR	0,00	- 512 111,17	- 740 672,62	- 1 252 783,79
CY	EUR	889,18	0,00	0,00	889,18
LV	EUR	0,00	0,00	- 2 064,08	- 2 064,08
LT	LTL	0,00	0,00	- 317,24	- 317,24
LT	EUR	41 968,93	0,00	0,00	41 968,93
LU	EUR	136 439,17	0,00	0,00	136 439,17
HU	HUF	0,00	0,00	- 60 650 346,00	- 60 650 346,00
HU	EUR	0,00	- 427 071,14	0,00	- 427 071,14
MT	EUR	0,00	0,00	- 201 499,67	- 201 499,67
NL	EUR	1 300 135,07	- 2 426 983,93	0,00	- 1 126 848,86
AT	EUR	891 352,14	0,00	- 272,15	891 079,99
PL	PLN	0,00	0,00	- 1 257 688,33	- 1 257 688,33
PL	EUR	14 380,76	0,00	0,00	14 380,76
PT	EUR	1 411 459,76	0,00	- 1 247 702,15	163 757,61

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
RO	RON	0,00	0,00	- 6 314,87	- 6 314,87
RO	EUR	0,00	- 109 485,78	0,00	- 109 485,78
SI	EUR	256,74	0,00	- 35,99	220,75
SK	EUR	0,00	0,00	- 94 305,14	- 94 305,14
FI	EUR	0,00	- 8 481,28	- 447,48	- 8 928,76
SE	SEK	0,00	0,00	- 346 528,73	- 346 528,73
SE	EUR	0,00	- 80,35	0,00	- 80,35
UK	GBP	0,00	0,00	- 16 942,82	- 16 942,82
UK	EUR	0,00	- 713 914,87	0,00	- 713 914,87

(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 2015 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) 2nd paragraph of the 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 2016: 05 07 01 06, 6701, 6702

ANNEX II

CLEARANCE OF THE PAYING AGENCIES' ACCOUNTS
FINANCIAL YEAR 2015 — EAGF**List of the paying agencies for which the accounts are disjoined and are subject of a later clearance decision**

Member State	Paying Agency
Bulgaria	State Fund Agriculture
France	FranceAgriMer
Italy	Agenzia per le Erogazioni in Agricoltura (AGEA)