

COMMISSION IMPLEMENTING DECISION (EU) 2018/794**of 28 May 2018****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 2017***(notified under document C(2018) 3194)*

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 2017, account should be taken of expenditure incurred by the Member States between 16 October 2016 and 15 October 2017, 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. 2017, 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 2018, 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 2017 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 for financial year 2017 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,

⁽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).

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) 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 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 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 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) Reductions according to Article 54(2) of Regulation (EU) No 1306/2013 presented in Annex I (column e) relate to the European Agricultural Guarantee Fund (EAGF). 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 Temporary Rural Development Instrument (TRDI) funded by the European Agricultural Guidance and Guarantee Fund (EAGGF) ⁽¹⁾ are presented in Annex III.
- (12) 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 2017, 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 Annexes I and III to this Decision.

Article 2

For financial year 2017, 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.

⁽¹⁾ 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).

Article 4

This Decision is addressed to the Member States.

Done at Brussels, 28 May 2018.

For the Commission
Phil HOGAN
Member of the Commission

ANNEX I

CLEARANCE OF THE PAYING AGENCIES' ACCOUNTS

FINANCIAL YEAR 2017

Amount to be recovered from or paid to the Member State

MS		2017 — Expenditure / Assigned Revenue for the Paying Agencies for which the accounts are		Total a + b	Reductions and suspen- sions for the whole financial year ⁽¹⁾	Reductions according to Article 54(2) of Regulation (EU) 1306/2013	Total including reduc- tions and suspensions	Payments made to the Member State for the financial year	Amount to be re- covered from (–) or paid to (+) the Member State ⁽²⁾
		cleared	disjoined						
		= expenditure / assigned revenue declared in the annual declaration	= total of the expendi- ture / assigned revenue in the monthly declara- tions						
		a	b	c = a + b	d	e	f = c + d + e	g	h = f – g
BE	EUR	588 102 324,63	0,00	588 102 324,63	0,00	– 991,56	588 101 333,07	588 546 187,63	– 444 854,56
BG	EUR	797 281 214,01	0,00	797 281 214,01	– 17 389,41	0,00	797 263 824,60	798 086 440,51	– 822 615,91
CZ	CZK	0,00	0,00	0,00	0,00	– 8 342,14	– 8 342,14	0,00	– 8 342,14
CZ	EUR	854 448 923,01	0,00	854 448 923,01	0,00	0,00	854 448 923,01	854 448 923,20	– 0,19
DK	DKK	0,00	0,00	0,00	0,00	– 164 574,66	– 164 574,66	0,00	– 164 574,66
DK	EUR	858 708 631,07	0,00	858 708 631,07	0,00	0,00	858 708 631,07	858 670 732,41	37 898,66
DE	EUR	5 030 903 943,84	0,00	5 030 903 943,84	– 6 977,89	– 45 644,72	5 030 851 321,24	5 027 999 451,51	2 851 869,72
EE	EUR	124 071 973,61	0,00	124 071 973,61	0,00	– 16 983,75	124 054 989,86	123 977 546,02	77 443,84
IE	EUR	1 229 287 920,82	0,00	1 229 287 920,82	– 95 679,67	– 43 841,63	1 229 148 399,52	1 228 321 811,74	826 587,78
EL	EUR	2 074 885 739,79	0,00	2 074 885 739,79	– 20 843,71	– 1 821 898,16	2 073 042 997,92	2 074 864 896,08	– 1 821 898,16
ES	EUR	5 436 124 554,19	2 768 594,78	5 438 893 148,97	– 2 239 204,13	– 2 159 384,45	5 434 494 560,39	5 437 757 758,27	– 3 263 197,88
FR	EUR	7 177 885 922,21	310 949 997,08	7 488 835 919,29	– 184 123 288,02	– 91 535,53	7 304 621 095,74	7 308 565 960,41	– 3 944 864,67
HR	EUR	208 140 268,86	0,00	208 140 268,86	– 84 515,74	0,00	208 055 753,12	208 189 461,36	– 133 708,24
IT	EUR	4 310 772 062,39	0,00	4 310 772 062,39	– 93 059 323,84	– 1 812 362,90	4 215 900 375,65	4 249 111 348,36	– 33 210 972,71

MS		2017 — 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) 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
CY	EUR	55 777 706,48	0,00	55 777 706,48	– 35 861,66	0,00	55 741 844,82	55 730 155,42	11 689,40
LV	EUR	217 990 354,60	0,00	217 990 354,60	– 181,15	– 6 247,62	217 983 925,83	217 993 173,12	– 9 247,29
LT	EUR	443 325 522,51	0,00	443 325 522,51	– 71 548,65	– 374,27	443 253 599,59	443 272 271,92	– 18 672,33
LU	EUR	34 473 355,85	0,00	34 473 355,85	0,00	0,00	34 473 355,85	34 401 229,19	72 126,66
HU	HUF	0,00	0,00	0,00	0,00	– 68 059 521,50	– 68 059 521,50	0,00	– 68 059 521,50
HU	EUR	1 288 054 472,53	0,00	1 288 054 472,53	– 4 569 620,93	0,00	1 283 484 851,60	1 284 228 855,44	– 744 003,84
MT	EUR	0,00	5 317 298,97	5 317 298,97	0,00	0,00	5 317 298,97	5 317 298,97	0,00
NL	EUR	815 897 786,62	0,00	815 897 786,62	– 422 705,99	0,00	815 475 080,63	815 494 995,16	– 19 914,53
AT	EUR	706 529 712,22	0,00	706 529 712,22	– 264 876,95	0,00	706 264 835,27	706 343 282,70	– 78 447,43
PL	PLN	0,00	0,00	0,00	0,00	– 885 655,91	– 885 655,91	0,00	– 885 655,91
PL	EUR	3 409 425 215,53	0,00	3 409 425 215,53	– 3 007 191,14	0,00	3 406 418 024,39	3 406 561 289,51	– 143 265,12
PT	EUR	705 330 241,25	0,00	705 330 241,25	– 607 631,63	– 1 086 013,11	703 636 596,51	704 169 188,62	– 532 592,11
RO	RON	0,00	0,00	0,00	0,00	– 491 230,99	– 491 230,99	0,00	– 491 230,99
RO	EUR	1 775 087 767,15	0,00	1 775 087 767,15	– 15 068 445,66	0,00	1 760 019 321,49	1 772 508 497,61	– 12 489 176,12
SI	EUR	143 152 666,80	0,00	143 152 666,80	0,00	0,00	143 152 666,80	143 152 639,38	27,42
SK	EUR	438 421 061,90	0,00	438 421 061,90	– 4 578,15	– 33 438,11	438 383 045,64	438 416 483,75	– 33 438,11
FI	EUR	537 087 368,44	0,00	537 087 368,44	– 2 999,21	– 51 789,44	537 032 579,79	537 056 724,90	– 24 145,11
SE	SEK	0,00	0,00	0,00	0,00	– 393 612,02	– 393 612,02	0,00	– 393 612,02

MS		2017 — 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) 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
SE	EUR	707 756 620,41	0,00	707 756 620,41	– 4 058 311,47	0,00	703 698 308,94	703 708 425,10	– 10 116,16
UK	GBP	0,00	0,00	0,00	0,00	– 64 111,45	– 64 111,45	0,00	– 64 111,45
UK	EUR	3 151 920 238,93	0,00	3 151 920 238,93	– 29 423 486,72	0,00	3 122 496 752,21	3 127 019 638,34	– 4 522 886,13

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	– 443 863,00	– 991,56	– 444 854,56
BG	EUR	0,00	– 822 615,91	0,00	– 822 615,91
CZ	CZK	0,00	0,00	– 8 342,14	– 8 342,14
CZ	EUR	0,00	– 0,19	0,00	– 0,19
DK	DKK	0,00	0,00	– 164 574,66	– 164 574,66
DK	EUR	37 898,66	0,00	0,00	37 898,66
DE	EUR	2 897 514,44	0,00	– 45 644,72	2 851 869,72
EE	EUR	94 427,59	0,00	– 16 983,75	77 443,84
IE	EUR	870 429,41	0,00	– 43 841,63	826 587,78
EL	EUR	0,00	0,00	– 1 821 898,16	– 1 821 898,16
ES	EUR	0,00	– 1 103 813,43	– 2 159 384,45	– 3 263 197,88
FR	EUR	0,00	– 3 853 329,14	– 91 535,53	– 3 944 864,67

MS		Expenditure (°)	Assigned revenue (°)	Article 54(2) (= e)	Total (= h)
		05 07 01 06	6701	6702	
		i	j	k	l = i + j + k
HR	EUR	0,00	– 133 708,24	0,00	– 133 708,24
IT	EUR	0,00	– 31 398 609,81	– 1 812 362,90	– 33 210 972,71
CY	EUR	11 689,40	0,00	0,00	11 689,40
LV	EUR	0,00	– 2 999,67	– 6 247,62	– 9 247,29
LT	EUR	0,00	– 18 298,06	– 374,27	– 18 672,33
LU	EUR	72 126,66	0,00	0,00	72 126,66
HU	HUF	0,00	0,00	– 68 059 521,50	– 68 059 521,50
HU	EUR	0,00	– 744 003,84	0,00	– 744 003,84
MT	EUR	0,00	0,00	0,00	0,00
NL	EUR	0,00	– 19 914,53	0,00	– 19 914,53
AT	EUR	0,00	– 78 447,43	0,00	– 78 447,43
PL	PLN	0,00	0,00	– 885 655,91	– 885 655,91
PL	EUR	0,00	– 143 265,12	0,00	– 143 265,12
PT	EUR	553 421,00	0,00	– 1 086 013,11	– 532 592,11
RO	RON	0,00	0,00	– 491 230,99	– 491 230,99
RO	EUR	0,00	– 12 489 176,12	0,00	– 12 489 176,12
SI	EUR	27,42	0,00	0,00	27,42
SK	EUR	0,00	0,00	– 33 438,11	– 33 438,11
FI	EUR	114 932,37	– 87 288,04	– 51 789,44	– 24 145,11
SE	SEK	0,00	0,00	– 393 612,02	– 393 612,02

MS		Expenditure ⁽¹⁾	Assigned revenue ⁽²⁾	Article 54(2) (= e)	Total (= h)
		05 07 01 06	6701	6702	
		i	j	k	l = i + j + k
SE	EUR	0,00	– 10 116,16	0,00	– 10 116,16
UK	GBP	0,00	0,00	– 64 111,45	– 64 111,45
UK	EUR	0,00	– 4 522 886,13	0,00	– 4 522 886,13

⁽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 2017 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) 1st subparagraph, 2nd sentence of 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 R 1306/2013.

NB: Nomenclature 2018: 05 07 01 06, 6701, 6702

ANNEX II

CLEARANCE OF THE PAYING AGENCIES' ACCOUNTS

FINANCIAL YEAR 2017 — EAGF

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

Member State	Paying Agency
France	FranceAgriMer
Germany	EU-Zahlstelle der Freien und Hansestadt Hamburg
Malta	Agriculture and Rural Payments Agency
Spain	Fondo Español de Garantía Agraria

ANNEX III

CLEARANCE OF THE PAYING AGENCIES' ACCOUNTS

FINANCIAL YEAR 2017 — EAGF

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

Member State	Currency	In National currency	In Euro
AT	EUR		
BE	EUR		
BG	BGN		
CY	EUR	—	—
CZ	CZK	—	—
DE	EUR		
DK	DKK		
EE	EUR	—	—
ES	EUR		
FI	EUR		
FR	EUR		
UK	GBP		
EL	EUR		
HR	HRK		
HU	HUF	9 350 125,00	—
IE	EUR		
IT	EUR		
LT	EUR	—	45 630,25
LU	EUR		
LV	EUR	—	119 855,63
MT	EUR	—	—
NL	EUR		
PL	PLN	641 474,86	—
PT	EUR		
RO	RON		
SE	SEK		
SI	EUR	—	—
SK	EUR	—	481 101,41

(*) Only the corrections related to TRDI are communicated in this annex