Commission Implementing Decision (EU) 2020/715 of 25 May 2020 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 2019 (notified under document C(2020) 3260)

COMMISSION IMPLEMENTING DECISION (EU) 2020/715

of 25 May 2020

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 2019

(notified under document C(2020) 3260)

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 prior to 31 May of the year following the budget year in question.

(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 2019, account should be taken of expenditure incurred by the Member States between 16 October 2018 and 15 October 2019, 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 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.

(4) The Commission has checked the information submitted by the Member States and has communicated the results of its checks to the Member States, along with the necessary amendments.

(5) For all paying agencies concerned, 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) 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 those months in 2019 was effected after the applicable deadlines. This Decision should therefore fix the relevant reductions.

(7) 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 2019 due to failure to comply with financial ceilings or payment deadlines, 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 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 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.

(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 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 Regulation (EU) No 1306/2013 in conjunction with point (c)(iv) of the first subparagraph of Article 102(1) of that Regulation. Therefore, such amounts should not be charged to the Member States concerned and are consequently borne by the Union budget.

(10) 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)[(4)] are presented in Annex II.

(11) 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 2019.

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, 25 May 2020.

For the Commission

Janusz WOJCIECHOWSKI

Member of the Commission

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Decision (EU) 2020/715. (See end of Document for details)*

ANNEX I

CLEARANCE OF THE PAYING AGENCIES' ACCOUNTS
FINANCIAL YEAR 2019

AMOUNT TO BE RECOVERED FROM OR PAID TO THE MEMBER STATE

MS		**2019 – 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	703 966 737,95	0,00	703 966 737,95	–560 013,8	0,00	703 406 724,15	703 403 903,13	2 821,02
BE	EUR	550 009 050,96	0,00	550 009 050,96	0,00	–16 750,13	549 992 300,83	550 202 650,44	–210 349,61
BG	BGN	0,00	0,00	0,00	0,00	–1 387,75	–1 387,75	0,00	–1 387,75
BG	EUR	799 089 404,74	0,00	799 089 404,74	–9 273,42	0,00	799 080 131,32	799 083 546,78	–3 415,46
CY	EUR	54 512 614,6	0,00	54 512 614,6	–1 098,7	–8 340,56	54 503 175,34	54 511 524,83	–8 349,49
CZ	CZK	0,00	0,00	0,00	0,00	–2 362,25	–2 362,25	0,00	–2 362,25
CZ	EUR	874 001 034,77	0,00	874 001 034,77	0,00	0,00	874 001 034,77	874 001 035,1	–0,33
DE	EUR	4 898 542 173,55	0,00	4 898 542 173,55	–14 841,47	–38 163,59	4 898 489 168,49	4 898 379 171,81	109 996,68

DK	DKK	0,00	0,00	0,00	0,00	–68 002,84	–68 002,84	0,00	–68 002,84
DK	EUR	832 217 756,71	0,00	832 217 756,71	0,00	0,00	832 217 756,71	832 146 704,57	71 052,14
EE	EUR	133 917 506,66	0,00	133 917 506,66	0,00	–1 405,6	133 916 101,06	133 912 353,58	3 747,48
ES	EUR	5 673 013 576,9	0,00	5 673 013 576,9	–8 340 572,36	–343 010,66	5 664 329 993,88	5 664 530 013,1	–200 019,22
FI	EUR	527 186 750,7	0,00	527 186 750,7	–12 201,75	–33 767,36	527 140 781,59	527 231 991,12	–91 209,53
FR	EUR	7 369 119 413,09	0,00	7 369 119 413,09	–19 469 385,7	–268 610,93	7 349 381 416,46	7 346 614 405,05	2 767 011,41
UK	GBP	0,00	0,00	0,00	0,00	–12 468,97	–12 468,97	0,00	–12 468,97
UK	EUR	3 209 238 643,58	0,00	3 209 238 643,58	–15 416 788,73	0,00	3 193 821 854,85	3 194 823 812,34	–1 001 957,49
EL	EUR	1 911 346 204,25	0,00	1 911 346 204,25	–75 251,36	–844 817,29	1 910 426 135,6	1 911 270 952,89	–844 817,29
HR	HRK	0,00	0,00	0,00	0,00	–13 189,56	–13 189,56	0,00	–13 189,56
HR	EUR	286 512 040,98	0,00	286 512 040,98	–35 322,54	0,00	286 476 718,44	286 505 848,07	–29 129,63
HU	HUF	0,00	0,00	0,00	0,00	–27 162 925,0	–27 162 925,0	0,00	–27 162 925,0
HU	EUR	1 277 767 153,77	0,00	1 277 767 153,77	–2 120 600,36	0,00	1 275 646 553,41	1 275 742 003,22	–95 449,81
IE	EUR	1 194 327 007,55	0,00	1 194 327 007,55	–29 628,85	–24 034,05	1 194 273 344,65	1 193 276 729,51	996 615,14
IT	EUR	4 138 061 977,31	0,00	4 138 061 977,31	–33 531 548,73	–4 915 979,72	4 099 614 448,86	4 100 788 546,81	–1 174 097,95