

COMMISSION DECISION

of 29 April 2009

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 2008 financial year

(notified under document number C(2009) 3217)

(2009/367/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 1290/2005 of 21 June 2005 on the financing of the common agricultural policy ⁽¹⁾, and in particular Articles 30 and 32 thereof,

After consulting the Committee on the Agricultural Funds,

Whereas:

- (1) Under Article 30 of Regulation (EC) No 1290/2005, 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 a certificate regarding the integrality, accuracy and veracity of the accounts and the reports established by the certification bodies, clears the accounts of the paying agencies referred to in Article 6 of the said Regulation.
- (2) Pursuant to the second subparagraph of Article 5(1) of 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 ⁽²⁾, account is taken for the 2008 financial year of expenditure incurred by the Member States between 16 October 2007 and 15 October 2008.
- (3) The Commission has checked the information submitted by the Member States and it has communicated to the Member States before 31 March 2009 the results of its verifications, along with the necessary amendments.
- (4) The annual accounts and the accompanying documents permit the Commission to take, for certain paying agencies, a decision on the completeness, accuracy and veracity of the annual accounts submitted. Annex I lists the amounts cleared by Member State and the amounts to be recovered from or paid to the Member States.
- (5) The information submitted by certain other paying agencies requires additional inquiries and their accounts cannot be cleared in this Decision. Annex II lists the paying agencies concerned.
- (6) Under Article 9(4) of Regulation (EC) No 883/2006, 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 the year 2008 was effected after the applicable deadlines. This Decision should therefore fix the relevant reductions.
- (7) The Commission, in accordance with Article 17 of Regulation (EC) No 1290/2005 and Article 9 of Regulation (EC) No 883/2006, has already reduced or suspended a number of monthly payments on entry into the accounts of expenditure for the 2008 financial year. In order to avoid any premature, or temporary, reimbursement of the amounts in question, they should not be recognised in this Decision and they should be further examined under the conformity clearance procedure pursuant to Article 31 of Regulation (EC) No 1290/2005.
- (8) Pursuant to Article 32(5) of Regulation (EC) No 1290/2005, 50 % of the financial consequences of non-recovery of irregularities shall be borne by the Member State concerned if the recovery of those irregularities has not taken place within four years of the primary administrative or judicial finding, or within eight years if the recovery is taken to the national courts. Article 32(3) of the said Regulation obliges Member States to submit to the Commission, together with the annual accounts, a summary report on the recovery procedures undertaken in response to irregularities. Detailed rules on the application of the Member States' reporting obligation of the amounts to be recovered are laid down in Commission Regulation (EC) No 885/2006 of 21 June 2006 laying down detailed rules for the application of Council Regulation (EC) No 1290/2005 as regards the accreditation of paying agencies and other bodies and the clearance of the accounts of the EAGF and of the EAFRD ⁽³⁾. Annex III to the said Regulation provides the table that had to

⁽¹⁾ OJ L 209, 11.8.2005, p. 1.

⁽²⁾ OJ L 171, 23.6.2006, p. 1.

⁽³⁾ OJ L 171, 23.6.2006, p. 90.

be provided in 2009 by the Member States. 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. This decision is without prejudice to future conformity decisions pursuant to Article 32(8) of Regulation (EC) No 1290/2005.

- (9) Pursuant to Article 32(6) of Regulation (EC) No 1290/2005, Member States may decide not to pursue recovery. Such a decision may only be taken 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 that decision has been taken within four years of the primary administrative or judicial finding or within eight years if the recovery is taken to the national courts, 100 % of the financial consequences of the non-recovery should be borne by the Community budget. In the summary report referred to in Article 32(3) of Regulation (EC) No 1290/2005, the amounts for which the Member State decided not to pursue recovery and the grounds for the decision are shown. These amounts are not charged to the Member States concerned and are consequently borne by the Community budget. This decision is without prejudice to future conformity decisions pursuant to Article 32(8) of the said Regulation.
- (10) In accordance with Article 30(2) of Regulation (EC) No 1290/2005, this Decision does not prejudice decisions taken subsequently by the Commission excluding from Community financing expenditure not effected in accordance with Community rules,

HAS ADOPTED THIS DECISION:

Article 1

With the exception of the paying agencies referred to in Article 2, the accounts of the paying agencies of the Member States concerning expenditure financed by the European Agricultural Guarantee Fund (EAGF) in respect of the 2008 financial year, are hereby cleared.

The amounts which are recoverable from or payable to each Member State pursuant to this Decision, including those resulting from the application of Article 32(5) of Regulation (EC) No 1290/2005, are set out in Annex I.

Article 2

For the 2008 financial year, the accounts of the Member States' paying agencies in respect of expenditure financed by the EAGF, set out in Annex II, are disjoined from this Decision and shall be the subject of a future clearance of accounts Decision.

Article 3

This Decision is addressed to the Member States.

Done at Brussels, 29 April 2009.

For the Commission
Mariann FISCHER BOEL
Member of the Commission

CLEARANCE OF THE PAYING AGENCIES' ACCOUNTS

FINANCIAL YEAR 2008

Amount to be recovered from or paid to the Member State

MS		2008 — 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 32 of Regulation (EC) No 1290/2005	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 expen- diture/assigned revenue in the monthly declarations						
		a	b	c = a + b	d	e	f = c + d + e	g	h = f - g
BE	EUR	432 608 618,53	273 518 319,77	706 126 938,30	- 593,30	- 54 510,68	706 071 834,32	706 201 150,75	- 129 316,43
BG	EUR	173 261 850,21	0,00	173 261 850,21	- 10 969,94	0,00	173 250 880,27	173 262 003,11	- 11 122,84
CZ	EUR	382 633 310,43	0,00	382 633 310,43	0,00	0,00	382 633 310,43	382 638 179,78	- 4 869,35
DK	DKK	0,00	0,00	0,00	0,00	- 14 764,84	- 14 764,84	0,00	- 14 764,84
DK	EUR	981 148 146,05	0,00	981 148 146,05	- 334 916,53	0,00	980 813 229,52	980 605 638,09	207 591,43
DE	EUR	4 679 844 580,08	421 042 712,93	5 100 887 293,01	- 37 390,29	- 2 874 536,38	5 097 975 366,35	5 101 133 812,30	- 3 158 445,95
EE	EUR	41 604 457,53	0,00	41 604 457,53	- 30 242,24	0,00	41 574 215,29	41 537 242,47	36 972,82
IE	EUR	1 452 426 445,64	0,00	1 452 426 445,64	- 152 676,24	- 209 340,42	1 452 064 428,98	1 450 327 500,26	1 736 928,72
EL	EUR	0,00	2 460 745 905,37	2 460 745 905,37	0,00	0,00	2 460 745 905,37	2 460 745 905,37	0,00
ES	EUR	5 476 876 522,21	0,00	5 476 876 522,21	- 4 919 283,22	- 4 564 317,68	5 467 392 921,32	5 475 621 557,38	- 8 228 636,07
FR	EUR	8 323 180 801,10	0,00	8 323 180 801,10	- 1 302 798,28	- 18 942 379,66	8 302 935 623,16	8 324 404 948,60	- 21 469 325,44
IT	EUR	4 168 669 787,38	101 969 623,15	4 270 639 410,53	- 1 887 157,65	- 4 363 298,08	4 264 388 954,80	4 264 132 179,52	256 775,28
CY	EUR	27 774 540,54	0,00	27 774 540,54	0,00	0,00	27 774 540,54	27 774 540,54	0,00
LV	EUR	96 759 251,98	0,00	96 759 251,98	0,00	0,00	96 759 251,98	96 760 415,54	- 1 163,56
LT	EUR	155 733 024,94	0,00	155 733 024,94	0,00	0,00	155 733 024,94	155 996 896,19	- 263 871,25
LU	EUR	33 965 171,44	0,00	33 965 171,44	- 1 273,90	0,00	33 963 897,54	33 787 840,71	176 056,83
HU	EUR	486 553 484,46	0,00	486 553 484,46	- 11 055,36	0,00	486 542 429,10	492 387 580,59	- 5 845 151,49
MT	EUR	0,00	2 472 341,64	2 472 341,64	0,00	0,00	2 472 341,64	2 472 341,64	0,00
NL	EUR	854 800 814,16	0,00	854 800 814,16	- 91 807,12	- 65 076,30	854 643 930,74	856 242 767,86	- 1 598 837,12
AT	EUR	656 513 475,83	0,00	656 513 475,83	0,00	- 44 207,31	656 469 268,52	656 496 253,55	- 26 985,03
PL	EUR	1 172 220 664,21	0,00	1 172 220 664,21	0,00	0,00	1 172 220 664,21	1 172 232 662,17	- 11 997,96

MS		2008 — 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 32 of Regulation (EC) No 1290/2005	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 expen- diture/assigned revenue in the monthly declarations						
		a	b	c = a + b	d	e	f = c + d + e	g	h = f - g
PT	EUR	0,00	720 094 153,57	720 094 153,57	0,00	0,00	720 094 153,57	720 094 153,57	0,00
RO	EUR	0,00	461 870 850,36	461 870 850,36	0,00	0,00	461 870 850,36	461 870 850,36	0,00
SI	EUR	93 014 996,23	0,00	93 014 996,23	0,00	0,00	93 014 996,23	93 152 578,75	- 137 582,52
SK	EUR	169 701 265,50	0,00	169 701 265,50	0,00	0,00	169 701 265,50	169 768 426,79	- 67 161,29
FI	EUR	565 626 400,21	0,00	565 626 400,21	- 2 432,42	- 7 736,10	565 616 231,70	567 200 798,71	- 1 584 567,01
SE	SEK	0,00	0,00	0,00	0,00	- 65 415,38	- 65 415,38	0,00	- 65 415,38
SE	EUR	713 833 441,95	0,00	713 833 441,95	- 35 629,22	0,00	713 797 812,73	713 869 554,32	- 71 741,59
UK	GBP	0,00	0,00	0,00	0,00	- 58 909,25	- 58 909,25	0,00	- 58 909,25
UK	EUR	3 158 349 336,06	0,00	3 158 349 336,06	- 14 574 228,18	0,00	3 143 775 107,88	3 223 172 099,30	- 79 396 991,42

MS		Expenditure ⁽³⁾	Assigned revenue ⁽³⁾	Sugar Fund		Article 32 (=e)	Total (=h)
				Expenditure ⁽⁴⁾	Assigned revenue ⁽⁴⁾		
		05 07 01 06	6701	05 02 16 02	6803	6702	
		i	j	k	l	m	n = i + j + k + l + m
BE	EUR	- 74 805,75	0,00	0,00	0,00	- 54 510,68	- 129 316,43
BG	EUR	- 11 122,84	0,00	0,00	0,00	0,00	- 11 122,84
CZ	EUR	- 4 869,35	0,00	0,00	0,00	0,00	- 4 869,35
DK	DKK	0,00	0,00	0,00	0,00	- 14 764,84	- 14 764,84
DK	EUR	207 591,43	0,00	0,00	0,00	0,00	207 591,43
DE	EUR	- 209 002,65	- 74 906,93	0,00	0,00	- 2 874 536,38	- 3 158 445,95
EE	EUR	36 972,82	0,00	0,00	0,00	0,00	36 972,82
IE	EUR	1 946 269,14	0,00	0,00	0,00	- 209 340,42	1 736 928,72
EL	EUR	0,00	0,00	0,00	0,00	0,00	0,00
ES	EUR	- 3 664 318,39	0,00	0,00	0,00	- 4 564 317,68	- 8 228 636,07
FR	EUR	- 2 526 945,78	0,00	0,00	0,00	- 18 942 379,66	- 21 469 325,44

MS		Expenditure ⁽³⁾	Assigned revenue ⁽³⁾	Sugar Fund		Article 32 (=e)	Total (=h)
				Expenditure ⁽⁴⁾	Assigned revenue ⁽⁴⁾		
		05 07 01 06	6701	05 02 16 02	6803	6702	
		i	j	k	l	m	n = i + j + k + l + m
IT	EUR	4 620 073,36	0,00	0,00	0,00	- 4 363 298,08	256 775,28
CY	EUR	0,00	0,00	0,00	0,00	0,00	0,00
LV	EUR	- 1 035,93	- 127,63	0,00	0,00	0,00	- 1 163,56
LT	EUR	- 263 563,31	- 307,94	0,00	0,00	0,00	- 263 871,25
LU	EUR	176 056,83	0,00	0,00	0,00	0,00	176 056,83
HU	EUR	- 5 845 151,49	0,00	0,00	0,00	0,00	- 5 845 151,49
MT	EUR	0,00	0,00	0,00	0,00	0,00	0,00
NL	EUR	- 1 444 785,70	- 88 975,12	0,00	0,00	- 65 076,30	- 1 598 837,12
AT	EUR	17 222,28	0,00	0,00	0,00	- 44 207,31	- 26 985,03
PL	EUR	- 11 997,96	0,00	0,00	0,00	0,00	- 11 997,96
PT	EUR	0,00	0,00	0,00	0,00	0,00	0,00
RO	EUR	0,00	0,00	0,00	0,00	0,00	0,00
SI	EUR	- 137 582,52	0,00	0,00	0,00	0,00	- 137 582,52
SK	EUR	3 555,47	- 70 716,76	0,00	0,00	0,00	- 67 161,29
FI	EUR	- 1 521 889,93	- 54 940,99	0,00	0,00	- 7 736,10	- 1 584 567,01
SE	SEK	0,00	0,00	0,00	0,00	- 65 415,38	- 65 415,38
SE	EUR	- 71 741,59	0,00	0,00	0,00	0,00	- 71 741,59
UK	GBP	0,00	0,00	0,00	0,00	- 58 909,25	- 58 909,25
UK	EUR	- 79 396 991,42	0,00	0,00	0,00	0,00	- 79 396 991,42

⁽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 2008.

⁽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 7(2) of the Regulation (EC) No 883/2006.

⁽³⁾ If the Assigned revenue part would be in advantage of Member State, it has to be declared under 05 07 01 06.

⁽⁴⁾ If the Assigned revenue part of the Sugar Fund, would be in the advantage of the Member State, it has to be declared under 05 02 16 02.

NB: Nomenclature 2009: 05 07 01 06, 05 02 16 02, 6701, 6702, 6803.

ANNEX II

CLEARANCE OF THE PAYING AGENCIES' ACCOUNTS

FINANCIAL YEAR 2008 — EAGF

List of the paying agencies for which the accounts are disjoined and are subject of a later clearance decision

Member State	Paying agency
Belgium	ALV
Germany	Baden-Württemberg
Greece	OPEKEPE
Italy	ARBEA
Malta	MRRA
Portugal	IFAP
Romania	PIAA