

COMMISSION DECISION

of 30 April 2010

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 2009 financial year

(notified under document C(2010) 2828)

(2010/258/EU)

THE EUROPEAN COMMISSION,

the amounts cleared by Member State and the amounts to be recovered from or paid to the Member States.

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

- (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.

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,

- (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 2009 was effected after the applicable deadlines. This Decision should therefore fix the relevant reductions.

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.

- (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 2009 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.

- (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 2009 financial year of expenditure incurred by the Member States between 16 October 2008 and 15 October 2009.

- (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 ⁽³⁾. Annex III to the said Regulation provides the table that had to be provided in 2010 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.

- (3) The Commission has checked the information submitted by the Member States and it has communicated to the Member States before 31 March 2010 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

⁽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.

- (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 European 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 paying agencies of the Member

States concerning expenditure financed by the European Agricultural Guarantee Fund (EAGF) in respect of the 2009 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 2009 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, 30 April 2010.

For the Commission

Dacian CIOLOȘ
Member of the Commission

CLEARANCE OF THE PAYING AGENCIES' ACCOUNTS

FINANCIAL YEAR 2009

Amount to be recovered from or paid to the Member State

MS		2009 — 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 expenditure/assigned revenue in the monthly declarations						
		a	b	c = a + b	d	e	f = c + d + e	g	h = f - g
BE	EUR	787 979 123,50	0,00	787 979 123,50	- 369 703,64	- 464 520,05	787 144 899,81	787 398 266,69	- 253 366,88
BG	EUR	220 774 471,11	0,00	220 774 471,11	0,00	0,00	220 774 471,11	220 995 609,16	- 221 138,05
CZ	EUR	506 176 216,20	0,00	506 176 216,20	0,00	0,00	506 176 216,20	506 185 267,69	- 9 051,49
DK	DKK	0,00	0,00	0,00	0,00	- 805 769,98	- 805 769,98	0,00	- 805 769,98
DK	EUR	924 610 973,79	0,00	924 610 973,79	- 3 921,96	0,00	924 607 051,83	924 309 000,47	298 051,36
DE	EUR	5 235 842 777,85	654 682 281,26	5 890 525 059,11	- 1 989 043,44	- 461 916,14	5 888 074 099,53	5 888 016 608,23	57 491,30
EE	EUR	54 532 997,07	0,00	54 532 997,07	0,00	0,00	54 532 997,07	54 532 997,07	0,00
IE	EUR	1 319 888 602,56	0,00	1 319 888 602,56	- 133 757,17	- 169 220,35	1 319 585 625,04	1 318 985 522,43	600 102,61
EL	EUR	2 448 777 557,15	0,00	2 448 777 557,15	- 8 813 778,63	- 394 282,85	2 439 569 495,67	2 443 278 830,80	- 3 709 335,13
ES	EUR	6 068 452 138,54	0,00	6 068 452 138,54	- 4 759 740,96	- 3 785 162,40	6 059 907 235,18	6 067 513 907,29	- 7 606 672,11
FR	EUR	9 040 383 523,43	0,00	9 040 383 523,43	- 2 526 945,78	- 5 990 134,76	9 031 866 442,89	9 037 172 967,68	- 5 306 524,79
IT	EUR	1 945 287 961,84	2 782 810 861,76	4 728 098 823,60	0,00	- 2 430 132,07	4 725 668 691,53	4 728 063 868,22	- 2 395 176,69
CY	EUR	36 926 483,63	0,00	36 926 483,63	- 320 385,91	0,00	36 606 097,72	36 606 097,72	0,00
LV	EUR	109 931 833,57	0,00	109 931 833,57	0,00	0,00	109 931 833,57	109 975 523,36	- 43 689,79
LT	LTL	0,00	0,00	0,00	0,00	- 18,50	- 18,50	0,00	- 18,50
LT	EUR	221 723 843,05	0,00	221 723 843,05	0,00	0,00	221 723 843,05	221 715 676,12	8 166,93
LU	EUR	34 886 290,40	0,00	34 886 290,40	0,00	- 4 560,61	34 881 729,79	34 693 249,95	188 479,84

		a	b	c = a + b	d	e	f = c + d + e	g	h = f – g
HU	EUR	930 754 775,93	0,00	930 754 775,93	0,00	0,00	930 754 775,93	930 434 925,76	319 850,17
MT	EUR	3 563 547,18	0,00	3 563 547,18	0,00	0,00	3 563 547,18	3 564 387,18	– 840,00
NL	EUR	1 046 983 725,26	0,00	1 046 983 725,26	0,00	– 677 834,96	1 046 305 890,30	1 046 370 034,94	– 64 144,64
AT	EUR	708 684 112,26	0,00	708 684 112,26	0,00	– 169 195,85	708 514 916,41	708 571 648,36	– 56 731,95
PL	EUR	1 855 200 357,31	0,00	1 855 200 357,31	0,00	0,00	1 855 200 357,31	1 855 245 584,31	– 45 227,00
PT	EUR	724 724 520,34	0,00	724 724 520,34	– 382 516,50	– 8 047 049,82	716 294 954,02	723 611 900,95	– 7 316 946,93
RO	EUR	0,00	575 930 420,08	575 930 420,08	0,00	0,00	575 930 420,08	575 930 420,08	0,00
SI	EUR	102 542 439,28	0,00	102 542 439,28	0,00	0,00	102 542 439,28	102 613 790,15	– 71 350,87
SK	EUR	252 970 915,01	0,00	252 970 915,01	0,00	0,00	252 970 915,01	252 901 885,76	69 029,25
FI	EUR	599 673 974,61	0,00	599 673 974,61	0,00	– 10 920,77	599 663 053,84	599 685 951,54	– 22 897,70
SE	SEK	0,00	0,00	0,00	0,00	– 107 975,40	– 107 975,40	0,00	– 107 975,40
SE	EUR	724 143 091,81	0,00	724 143 091,81	– 13 177,13	0,00	724 129 914,68	724 281 824,45	– 151 909,77
UK	GBP	0,00	0,00	0,00	0,00	– 86 696,06	– 86 696,06	0,00	– 86 696,06
UK	EUR	3 292 001 049,95	0,00	3 292 001 049,95	– 3 779 242,68	0,00	3 288 221 807,27	3 294 688 038,59	– 6 466 231,32

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	211 153,17	0,00	0,00	0,00	– 464 520,05	– 253 366,88
BG	EUR	– 6 044,39	– 215 093,66	0,00	0,00	0,00	– 221 138,05
CZ	EUR	– 9 051,49	0,00	0,00	0,00	0,00	– 9 051,49
DK	DKK	0,00	0,00	0,00	0,00	– 805 769,98	– 805 769,98
DK	EUR	298 051,36	0,00	0,00	0,00	0,00	298 051,36
DE	EUR	519 407,44	0,00	0,00	0,00	– 461 916,14	57 491,30
EE	EUR	0,00	0,00	0,00	0,00	0,00	0,00
IE	EUR	1 988 434,35	– 1 219 111,39	0,00	0,00	– 169 220,35	600 102,61

		i	j	k	l	m	n = i + j + k + l + m
EL	EUR	- 3 313 301,75	- 1 750,53	0,00	0,00	- 394 282,85	- 3 709 335,13
ES	EUR	- 3 782 850,58	- 38 659,13	0,00	0,00	- 3 785 162,40	- 7 606 672,11
FR	EUR	683 609,97	0,00	0,00	0,00	- 5 990 134,76	- 5 306 524,79
IT	EUR	34 955,38	0,00	0,00	0,00	- 2 430 132,07	- 2 395 176,69
CY	EUR	0,00	0,00	0,00	0,00	0,00	0,00
LV	EUR	- 41 844,99	- 1 844,80	0,00	0,00	0,00	- 43 689,79
LT	LTL	0,00	0,00	0,00	0,00	- 18,50	- 18,50
LT	EUR	8 166,93	0,00	0,00	0,00	0,00	8 166,93
LU	EUR	193 040,45	0,00	0,00	0,00	- 4 560,61	188 479,84
HU	EUR	319 850,17	0,00	0,00	0,00	0,00	319 850,17
MT	EUR	0,00	- 840,00	0,00	0,00	0,00	- 840,00
NL	EUR	613 690,32	0,00	0,00	0,00	- 677 834,96	- 64 144,64
AT	EUR	112 463,90	0,00	0,00	0,00	- 169 195,85	- 56 731,95
PL	EUR	- 42 965,36	- 2 261,64	0,00	0,00	0,00	- 45 227,00
PT	EUR	730 102,89	0,00	0,00	0,00	- 8 047 049,82	- 7 316 946,93
RO	EUR	0,00	0,00	0,00	0,00	0,00	0,00
SI	EUR	- 71 350,87	0,00	0,00	0,00	0,00	- 71 350,87
SK	EUR	69 071,36	- 42,11	0,00	0,00	0,00	69 029,25
FI	EUR	- 11 976,93	0,00	0,00	0,00	- 10 920,77	- 22 897,70
SE	SEK	0,00	0,00	0,00	0,00	- 107 975,40	- 107 975,40
SE	EUR	- 151 909,77	0,00	0,00	0,00	0,00	- 151 909,77
UK	GBP	0,00	0,00	0,00	0,00	- 86 696,06	- 86 696,06
UK	EUR	- 6 175 353,20	- 290 878,12	0,00	0,00	0,00	- 6 466 231,32

(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 2009.

(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 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 2010: 05 07 01 06, 05 02 16 02, 6701, 6702, 6803.

ANNEX II

CLEARANCE OF THE PAYING AGENCIES' ACCOUNTS

FINANCIAL YEAR 2009 — EAGF

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

Member State	Paying agency
Germany	Baden-Württemberg
	Hessen
	IBH
	Helaba
Italy	AGEA
	ARBEA
Romania	PIAA