

## COMMISSION IMPLEMENTING DECISION

of 25 July 2011

**relating to the clearance of the accounts presented by Bulgaria and Romania for the expenditure financed under the special accession programme for agriculture and rural development (Sapard) in 2008**

(notified under document C(2011) 5183)

(Only the Bulgarian and the Romanian texts are authentic)

(2011/463/EU)

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EC) No 1268/1999 of 21 June 1999 on Community support for pre-accession measures for agriculture and rural development in the applicant countries of central and eastern Europe in the pre-accession period <sup>(1)</sup>,

Having regard to Commission Regulation (EC) No 2222/2000 of 7 June 2000 laying down financial rules for the application of Council Regulation (EC) No 1268/1999 on Community support for pre-accession measures for agriculture and rural development in the applicant countries of central and eastern Europe in the pre-accession period <sup>(2)</sup>, and in particular Article 13 thereof,

Having regard to the Multiannual Financing Agreement concluded with Bulgaria on 18 December 2000 and in particular Article 11 of Section A to the Annex thereof,

Having regard to the Multiannual Financing Agreement concluded with Romania on 2 February 2001 and in particular Article 11 of Section A to the Annex thereof,

Having regard to Commission Regulation (EC) No 248/2007 of 8 March 2007 on measures concerning the Multi-annual Financing Agreements and the Annual Financing Agreements concluded under the Sapard programme and the transition from Sapard to rural development <sup>(3)</sup>, in conjunction with the Multiannual Financing Agreements as referred to in Annex II, point 1 of that Regulation, and in particular Article 11 of Section A to the Annex thereof,

After consulting the Committee on the Agricultural Funds,

Whereas:

(1) The Commission, acting on behalf of the European Union, concluded multiannual financing agreements

(MAFAs) laying down the technical, legal and administrative framework for the execution of the Special Accession Programme for Agriculture and Rural Development (Sapard) with Bulgaria and Romania.

(2) Article 11 of Section A of the Annex to the MAFAs provides for the adoption of a clearance of accounts Decision by the Commission. That provision continues to apply to Bulgaria and Romania, by virtue of Regulation (EC) No 248/2007.

(3) The time limits granted to the recipient countries for the submission to the Commission of the requisite documents have expired.

(4) Due, in the case of Bulgaria, to the late submission of the annual accounts in accordance with Article 5(2) of MAFA, and further to their invalidation by the National Authorising Officer (NAO) due to significant deficiencies identified in the control mechanisms for public measures, and pending additional work still expected from the certifying body, and, in the case of Romania, due to the over-passing of the submission deadline for presenting the annual accounts, and pending the review of supplementary information which had been requested from this country, the Commission decided, by its Decision C(2009) 7496 of 30 September 2009, not to clear the accounts of the Sapard Agencies situated on the territory of Bulgaria and of Romania concerning expenditure effected for the financial year 2008.

(5) The expected information from Bulgaria and Romania has in the meantime been submitted enabling the Commission to gain additional assurance. Based on the additional checks carried out, the Commission is in the position to take a decision on the completeness, accuracy and veracity of the accounts submitted by the relevant Sapard authorities in Bulgaria and Romania.

(6) This Decision is adopted on the basis of accounting information. It does not prejudice the possibility for the Commission to decide subsequently to exclude from EU financing expenditure not incurred in accordance with Regulation (EC) No 2222/2000,

<sup>(1)</sup> OJ L 161, 26.6.1999, p. 87.

<sup>(2)</sup> OJ L 253, 7.10.2000, p. 5.

<sup>(3)</sup> OJ L 69, 9.3.2007, p. 5.

HAS ADOPTED THIS DECISION:

assets held by these beneficiary countries on behalf of the EU on 31 December 2008, to be cleared under this Decision, are laid down in the Annex.

*Article 1*

The accounts of the Sapard Agencies, situated on the territory of Bulgaria and Romania, which concern expenditure financed by the general budget of the European Union in 2008 are hereby cleared.

*Article 3*

This Decision is addressed to the Republic of Bulgaria and Romania.

Done at Brussels, 25 July 2011.

*Article 2*

The expenditure and funding received from the EU for the financial year 2008, as stated on 31 December 2008, and the

*For the Commission*

Dacian CILOȘ

*Member of the Commission*

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## ANNEX

## Expenditure and funding received from the EU in respect of the financial year 2008 (all amounts in euro) as stated at 31 December 2008

Beneficiary country	Declaration D2 EU contribution Financial year 2008	EU contribution cleared with this decision	EU contribution disjoined with this decision	Total b + c	Adjustments	Funding received from the EU (D1) <sup>(1)</sup>	Difference to be recovered or paid Financial year 2008 <sup>(4)</sup>
	a	b	c	d	e	f	g = d - e - f
Bulgaria	37 922 598,86	37 922 598,86	0,00	37 922 598,86	- 41 835,28 <sup>(2)</sup>	37 964 434,08	0,06
Romania	187 238 127,96	187 238 127,96	0,00	187 238 127,96	1 052 775,38 <sup>(3)</sup>	186 185 352,56	0,02

<sup>(1)</sup> Reimbursements made by the EC during 2008 and 2009, for expenditure declared in 2008.

<sup>(2)</sup> Expenditure deducted at the initiative of the Bulgarian NAO, from the D2 declaration for 2008 and the D1 38 for 2009; it corresponds to a project followed by OLAF and for which an irregularity was found in April 2009.

<sup>(3)</sup> The amount of EUR 1 052 775,38 is made up of EUR 1 049 233,75 representing adjustments made by the EC based on the ineligible expenditure declared by the Romanian authorities (D1 37) following their reverification performed in the frame of the implementation of the Action Plan, and EUR 3 541,63 representing corrections made by the Romanian authorities through the D1 declarations in 2008 (D1 34 and D1 35).

<sup>(4)</sup> These differences are due to roundings.

## Assets held by the beneficiary countries on behalf of the EU (all amounts in euro) on 31 December 2008

Beneficiary country	EURO ACCOUNT balance cleared with this decision	EURO ACCOUNT balance disjoined with this decision	DEBTORS cleared with this decision <sup>(1)</sup>	DEBTORS disjoined with this decision
	h		i	
Bulgaria	6 444,77	0,00	13 010 656,38	0,00
Romania	1 435 029,16	0,00	4 532 369,26	0,00

<sup>(1)</sup> The amounts do not take into account the interests accrued on debts.