Official Journal of the European Union

L 139

English edition

Legislation

Volume 51 29 May 2008

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Price: EUR 18

(1) Text with EEA relevance

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(Acts adopted under the EC Treaty/Euratom Treaty whose publication is obligatory)

REGULATIONS

COMMISSION REGULATION (EC) No 461/2008

of 28 May 2008

establishing the standard import values for determining the entry price of certain fruit and vegetables

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Commission Regulation (EC) No 1580/2007 of 21 December 2007 laying down implementing rules of Council Regulations (EC) No 2200/96, (EC) No 2201/96 and (EC) No 1182/2007 in the fruit and vegetable sector (¹), and in particular Article 138(1) thereof,

Whereas:

(1) Regulation (EC) No 1580/2007 lays down, pursuant to the outcome of the Uruguay Round multilateral trade negotiations, the criteria whereby the Commission fixes the standard values for imports from third countries, in respect of the products and periods stipulated in the Annex thereto.

(2) In compliance with the above criteria, the standard import values must be fixed at the levels set out in the Annex to this Regulation,

HAS ADOPTED THIS REGULATION:

Article 1

The standard import values referred to in Article 138 of Regulation (EC) No 1580/2007 shall be fixed as indicated in the Annex hereto.

Article 2

This Regulation shall enter into force on 29 May 2008.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 28 May 2008.

For the Commission
Jean-Luc DEMARTY
Director-General for Agriculture and
Rural Development

ANNEX to Commission Regulation of 28 May 2008 establishing the standard import values for determining the entry price of certain fruit and vegetables

(EUR/100 kg)

CN code	Third country code (1)	Standard import value
0702 00 00	MA	52,5
	MK	56,9
	TN	105,3
	TR	76,7
	ZZ	72,9
0707 00 05	JO	162,5
	TR	135,3
	ZZ	148,9
0709 90 70	TR	102,7
	ZZ	102,7
0805 10 20	EG	38,8
	IL	65,9
	MA	57,3
	MX	62,0
	TN	55,0
	TR	71,2
	US	63,4
	ZZ	59,1
0805 50 10	AR	129,0
	TR	149,9
	US	147,3
	UY	61,8
	ZA	119,2
	ZZ	121,4
0808 10 80	AR	101,5
	BR	85,5
	CA	78,7
	CL	92,2
	CN	83,4
	MK	65,0
	NZ	111,4
	TR	65,0
	US	116,7
	UY	76,7
	ZA	78,2
	ZZ	86,8
0809 20 95	TR	504,6
	US	508,3
	ZZ	506,5

⁽¹) Country nomenclature as fixed by Commission Regulation (EC) No 1833/2006 (OJ L 354, 14.12.2006, p. 19). Code 'ZZ' stands for 'of other origin'.

COMMISSION REGULATION (EC) No 462/2008

of 28 May 2008

amending the representative prices and additional duties for the import of certain products in the sugar sector fixed by Regulation (EC) No 1109/2007 for the 2007/08 marketing year

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 318/2006 of 20 February 2006 on the common organisation of the markets in the sugar sector (1),

Having regard to Commission Regulation (EC) No 951/2006 of 30 June 2006 laying down detailed rules for the implementation of Council Regulation (EC) No 318/2006 as regards trade with third countries in the sugar sector (²), and in particular of the Article 36,

Whereas:

(1) The representative prices and additional duties applicable to imports of white sugar, raw sugar and certain syrups

for the 2007/08 marketing year are fixed by Commission Regulation (EC) No 1109/2007 (3). These prices and duties have been last amended by Commission Regulation (EC) No 445/2008 (4).

(2) The data currently available to the Commission indicate that the said amounts should be changed in accordance with the rules and procedures laid down in Regulation (EC) No 951/2006,

HAS ADOPTED THIS REGULATION:

Article 1

The representative prices and additional duties on imports of the products referred to in Article 36 of Regulation (EC) No 951/2006, as fixed by Regulation (EC) No 1109/2007 for the 2007/08 marketing year are hereby amended as set out in the Annex to this Regulation.

Article 2

This Regulation shall enter into force on 29 May 2008.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 28 May 2008.

For the Commission

Jean-Luc DEMARTY

Director-General for Agriculture and
Rural Development

OJ L 58, 28.2.2006, p. 1. Regulation as last amended by Regulation (EC) No 1260/2007 (OJ L 283, 27.10.2007, p. 1). Regulation (EC) No 318/2006 will be replaced by Regulation (EC) No 1234/2007 (OJ L 299, 16.11.2007, p. 1) as from 1 October 2008.

⁽²⁾ OJ L 178, 1.7.2006, p. 24. Regulation as last amended by Regulation (EC) No 1568/2007 (OJ L 340, 22.12.2007, p. 62).

⁽³⁾ OJ L 253, 28.9.2007, p. 5.

⁽⁴⁾ OJ L 134, 23.5.2008, p. 9.

ANNEX Amended representative prices and additional duties applicable to imports of white sugar, raw sugar and products covered by CN code 1702 90 95 applicable from 29 May 2008

(EUR)

CN code	Representative price per 100 kg of the product concerned	Additional duty per 100 kg of the product concerned
1701 11 10 (¹)	18,26	7,17
1701 11 90 (¹)	18,26	13,16
1701 12 10 (¹)	18,26	6,98
1701 12 90 (1)	18,26	12,65
1701 91 00 (²)	20,40	16,13
1701 99 10 (²)	20,40	10,68
1701 99 90 (²)	20,40	10,68
1702 90 95 (3)	0,20	0,44
1701 12 10 (¹) 1701 12 90 (¹) 1701 91 00 (²) 1701 99 10 (²) 1701 99 90 (²)	18,26 18,26 20,40 20,40 20,40	6,98 12,65 16,13 10,68 10,68

⁽¹) Fixed for the standard quality defined in Annex I.III to Council Regulation (EC) No 318/2006 (OJ L 58, 28.2.2006, p. 1). (²) Fixed for the standard quality defined in Annex I.II to Regulation (EC) No 318/2006. (³) Fixed per 1 % sucrose content.

COMMISSION REGULATION (EC) No 463/2008

of 28 May 2008

correcting Regulation (EC) No 1484/95 as regards representative prices in the poultrymeat and egg sectors and for egg albumin, as amended by Regulation (EC) No 346/2008

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 2771/75 of 29 October 1975 on the common organisation of the market in eggs (1), and in particular Article 5(4) thereof,

Having regard to Council Regulation (EEC) No 2777/75 of 29 October 1975 on the common organisation of the market in poultrymeat (2), and in particular Article 5(4) thereof,

Having regard to Regulation (EEC) No 2783/75 of the Council of 29 October 1975 on the common system of trade for ovalbumin and lactalbumin (3), and in particular Article 3(4) thereof.

Whereas:

- (1) A check has revealed an error in the Annex to Regulation (EC) No 346/2008 (4), Commission amending representative prices in the poultrymeat and egg sectors and for egg albumin, established by Commission Regulation (EC) No 1484/95 of 28 June 1995 laying down detailed rules for implementing the system of additional import duties and fixing additional import duties in the poultrymeat and egg sectors and for egg albumin (5). The error in question should therefore be corrected.
- Given that the representative prices and securities established resulting from the correction are favourable to importers, this Regulation should apply as from the date of application of Regulation (EC) No 346/2008. As regards the product codes affected, any duty overpayments should be reimbursed in accordance with

Article 236 of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (6) and with the relevant implementing rules laid down by Commission Regulation (EEC) No 2454/93 (7).

- Regulation (EC) No 1484/95 as amended by Regulation (3) (EC) No 346/2008 should therefore be corrected.
- The measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Poultrymeat and Eggs,

HAS ADOPTED THIS REGULATION:

Article 1

The representative prices and securities applicable to certain products listed in Annex I to Regulation (EC) No 1484/95 as amended by the Annex to Regulation (EC) No 346/2008 are corrected as shown in the Annex to this Regulation.

Article 2

If the representative prices and securities resulting from this Regulation are more favourable to importers than those listed in the Annex to Regulation (EC) No 346/2008, the customs office where the import was recorded may, at the request of the party concerned, refund part of the customs duty overpaid in respect of the products originating in the third countries concerned and released for free circulation during the period of application of the corrected Regulations. Refund applications must be lodged no later than the last day of the third month following that in which this Regulation enters into force and must be accompanied by the declaration of release for free circulation for the import concerned.

⁽¹⁾ OJ L 282, 1.11.1975, p. 49. Regulation as last amended by Regulation (EC) No 679/2006 (OJ L 119, 4.5.2006, p. 1). Regulation (EEC) No 2771/75 is to be replaced by Regulation (EC) No 1234/2007 (OJ L 299, 16.11.2007, p. 1) as from 1 July 2008.

(2) OJ L 282, 1.11.1975, p. 77. Regulation as last amended by Regulation (EC) No 670/2006 (OJ L 110, 4.5.2006, p. 1). Regulation

lation (EC) No 679/2006 (OJ L 119, 4.5.2006, p. 1). Regulation (EEC) No 2777/75 is to be replaced by Regulation (EC) No 1234/2007 (OJ L 299, 16.11.2007, p. 1) as from 1 July 2008.

⁽³⁾ OJ L 282, 1.11.1975, p. 104. Regulation as last amended by Regulation (EC) No 2916/95 (OJ L 305, 19.12.1995, p. 49).

⁽⁴⁾ OJ L 108, 18.4.2008, p. 18.

OJ L 145, 29.6.1995, p. 47. Regulation as last amended by Regulation (EC) No 448/2008 (OJ L 134, 23.5.2008, p. 15).

⁽⁶⁾ OJ L 302, 19.10.1992, p. 1. Regulation as last amended by Council

Regulation (EC) No 1791/2006 (OJ L 363, 20.12.2006, p. 1).

(7) OJ L 253, 11.10.1993, p. 1. Regulation as last amended by Regulation (EC) No 214/2007 (OJ L 62, 1.3.2007, p. 6).

Article 3

This Regulation shall enter into force on the day of its publication in the Official Journal of the European

It will apply from 18 April 2008.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 28 May 2008.

For the Commission Jean-Luc DEMARTY Director-General for Agriculture and Rural Development

ANNEX

The representative price for products under CN code 0207 14 10 and for origin 01 is replaced as follows:

'CN code	Description of goods	Representative price (EUR/100 kg)	Security under Article 3(3) (EUR/100 kg)	Origin (¹)
0207 14 10	Boneless cuts of fowls of the species Gallus domesticus, frozen	220,0	24	01

⁽¹) Origin of imports: 01 Brazil 02 Argentina 03 Chile'

COMMISSION REGULATION (EC) No 464/2008

of 28 May 2008

fixing the additional amount to be paid under the 2007/08 marketing year for tomatoes in Bulgaria in accordance with Regulation (EC) No 104/2007

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to the Treaty of Accession of Bulgaria and Romania,

Having regard to the Act of Accession of Bulgaria and Romania,

Having regard to Commission Regulation (EC) No 104/2007 of 2 February 2007 fixing the aid for tomatoes for processing for the 2007/08 marketing year (1), and in particular Article 2(2) thereof.

Whereas:

(1) The quantities of tomatoes covered by aid applications for the 2006/07 marketing year as notified by Member States in accordance with Article 39(2) of Commission Regulation (EC) No 1535/2003 of 29 August 2003 laying down detailed rules for applying Council Regulation (EC) No 2201/96 as regards the aid scheme for products processed from fruit and vegetables (²), exceed the Community threshold by 11,8 %. An additional amount is therefore to be paid after the end of the 2007/08 marketing year in the Member States which

joined the European Union on 1 January 2007 and which have not exceeded their national threshold or in which the threshold has been exceeded by less than 25 %.

- (2) For the 2007/08 marketing year the national threshold for Bulgaria was not exceeded. A total additional amount of EUR 8,62 per tonne should therefore be paid in that Member State.
- (3) For the 2007/08 marketing year, producers in Romania have not submitted any application for aid for tomatoes for processing. No additional amount for that marketing year should therefore be paid in that Member State,

HAS ADOPTED THIS REGULATION:

Article 1

An additional amount of EUR 8,62 per tonne of tomatoes for processing, as referred to in Article 2(2) of Regulation (EC) No 104/2007, shall be paid in Bulgaria after the end of the 2007/08 marketing year.

Article 2

This Regulation shall enter into force on the third day following its publication in the Official Journal of the European Union.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 28 May 2008.

For the Commission

Mariann FISCHER BOEL

Member of the Commission

⁽¹⁾ OJ L 28, 3.2.2007, p. 10.

⁽²) OJ L 218, 30.8.2003, p. 14. Regulation as last amended by Regulation (EC) No 1663/2005 (OJ L 267 of 12.10.2005, p. 22).

COMMISSION REGULATION (EC) No 465/2008

of 28 May 2008

imposing, pursuant to Council Regulation (EEC) No 793/93, testing and information requirements on importers and manufacturers of certain substances that may be persistent, bioaccumulating and toxic and are listed in the European Inventory of Existing Commercial Chemical Substances

(Text with EEA relevance)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 793/93 of 23 March 1993 on the evaluation and control of the risks of existing substances (1), and in particular Article 12(2) thereof,

Whereas:

- (1) Manufacturers and importers of certain substances in the European Inventory of Existing Commercial Chemical Substances (2) may be required to supply further information which they possess and/or to subject the existing substance to testing where there are valid reasons to believing that the substance presents a serious risk to humans or the environment. Substances that are persistent, bioaccumulating and toxic may present such a risk.
- (2) The manufacturers and importers concerned should therefore be required to provide the Commission with the information in their possession concerning those substances.
- (3) The manufacturers and importers concerned should also be required to test the substances in question, to draw up

a report on those tests and to forward those reports, together with the results of the tests, to the Commission.

(4) The measures provided for in this Regulation are in accordance with the opinion of the Committee established by Article 15 of Regulation (EEC) No 793/93,

HAS ADOPTED THIS REGULATION:

Article 1

Manufacturers and importers of one or more of the substances that may be persistent, bioaccumulating and toxic, listed in the European Inventory of Existing Commercial Chemical Substances and set out in the Annex to this Regulation shall provide the Commission with the information specified in the Annex within the time limits laid down therein and perform, with regard to each such substance, the tests indicated in the Annex in accordance with the protocols specified therein.

They shall also provide the Commission with a report on each test, including the results thereof, within the time limits laid down in the Annex.

Article 2

This Regulation shall enter into force on the day following that of its publication in the Official Journal of the European Union.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 28 May 2008.

For the Commission
Stavros DIMAS
Member of the Commission

OJ L 84, 5.4.1993, p. 1. Regulation as amended by Regulation (EC) No 1882/2003 of the European Parliament and of the Council (OJ L 284, 31.10.2003, p. 1).

⁽²⁾ OJ C 146 A, 15.6.1990, p. 1.

ANNEX

No	Einecs No	CAS No	Substance name	Testing/information requirements	Time limit from the date of entry into force of this Regulation
1	204-279-1	118-82-1	2,2',6,6'-tetra-tert-butyl-4,4'- methylenediphenol	Bioconcentration study on fish (OECD 305 or dietary study)	18 months
2	239-622-4	15571-58-1	2-ethylhexyl 10-ethyl-4,4- dioctyl-7-oxo-8-oxa-3,5-dithia- 4-stannatetradecanoate	Bioconcentration study on fish (OECD 305 or dietary study)	18 months
3	222-583-2	3542-36-7	Dichlorodioctylstannane	Bioconcentration study on fish (to be conducted on substance No 2 (CAS 15571-58-1))	18 months
4	256-798-8	50849-47-3	5-Nonylsalicylaldehyde oxime	Bioconcentration study on fish (OECD 305 or dietary study)	18 months
5	281-018-8	83846-43-9	Benzoic acid, 2-hydroxy-, mono-C>13-alkyl derivs, calcium salts (2:1)	Enhanced ready biodegradation	18 months
6	250-702-8	31565-23-8	Di(tert-dodecyl) pentasulphide	Further investigation of potential uptake in fish Bioconcentration study on fish (dietary study)	18 months
7	284-578-1	84929-98-6	Magnesium, bis(2-hydroxy-benzoato-O1,O2)-, ar,ar'-di-C>13-alkyl derivs	Enhanced ready biodegradation (to be conducted with substance No 5 (CAS 83846-43-9))	18 months
8	209-136-7	556-67-2	Octamethylcyclotetrasiloxane Environmental monitoring programme (together with substance No 15 (CAS 541-02-6))		18 months
9	262-975-0	61788-44-1	Phenol, styrenated	21-day Daphnia reproduction test (OECD Guideline 211) conducted on Tristyrenatedphenol (CAS 18254-13-2) Bioconcentration study on fish (dietary study)	
10	262-967-7	61788-32-7	Terphenyl, hydrogenated	Soil degradation test (OECD 307) for selected hydrogenated terphenyls Bioconcentration study on fish for quaterphenyls Depending on the results — study on T criterion (to read across to terphenyls (CAS 26140-60-3))	18 months
11	222-733-7	3590-84-9	Tetraoctyltin	Bioconcentration study on fish (to be conducted on substance No 2 (CAS 15571-58-1))	18 months
12	246-619-1	25103-58-6	tertDodecanethiol	Enhanced biodegradation test Bioconcentration study on fish	18 months
13	248-227-6	27107-89-7	2-Ethylhexyl 10-ethyl-4-[[2-[(2-ethylhexyl)oxy]-2-oxoethyl]-thio]-4-octyl-7-oxo-8-oxa-3,5-dithia-4-stannatetradecanoate	Bioconcentration study on fish (to be conducted on substance No 2 (CAS 15571-58-1))	18 months
14	250-709-6	31570-04-4	Tris(2,4-di-tert- butylphenyl)phosphite	Bioconcentration study on fish (dietary study)	18 months
15	208-764-9	541-02-6	Decamethylcyclopentasiloxan Screening: PBT &vPvB	Environmental monitoring programme (together with substance No 8 (CAS 556-67-2))	18 months
16	254-052-6	38640-62-9	DIPN	Ready biodegradation study on marketed material (OECD 301B)	18 months

COMMISSION REGULATION (EC) No 466/2008

of 28 May 2008

imposing testing and information requirements on the importers and manufacturers of certain priority substances in accordance with Council Regulation (EEC) No 793/93 on the evaluation and control of the risks of existing substances

(Text with EEA relevance)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 793/93 of 23 March 1993 on the evaluation and control of the risks of existing substances (1), and in particular Article 10(2) thereof,

Whereas:

- (1) The rapporteurs designated by the Member States in accordance with Article 10(1) of Regulation (EEC) No 793/93 have evaluated the information submitted by the manufacturers and importers in respect of certain priority substances. After consultation of those manufacturers and importers, the rapporteurs have determined that it is necessary for the purposes of the risk evaluation to require those manufacturers and importers to submit further information and carry out further testing.
- (2) The information needed to evaluate the substances in question is not available from former manufacturers or importers. The manufacturers and importers have checked, in accordance with Article 10(5) of Regulation (EEC) No 793/93, that tests on animals cannot be replaced or limited by using other methods.
- (3) It is therefore appropriate to request manufacturers and importers of priority substances to submit further infor-

mation and carry out further testing of those substances. The protocols submitted by the rapporteurs to the Commission should be used for performing those tests.

(4) The provisions of this Regulation are in accordance with the opinion of the Committee established pursuant to Article 15 of Regulation (EEC) No 793/93,

HAS ADOPTED THIS REGULATION:

Article 1

The manufacturers and importers of the substances listed in the Annex, who have submitted information in accordance with the requirements of Articles 3, 4, 7 and 9 of Regulation (EEC) No 793/93, shall provide the information and perform the tests indicated in the Annex and shall deliver the results to the relevant rapporteurs.

The tests shall be performed according to the protocols specified by the rapporteurs.

The results shall be delivered within the time limits laid down in the Annex.

Article 2

This Regulation shall enter into force on the day following its publication in the Official Journal of the European Union.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 28 May 2008.

For the Commission Stavros DIMAS Member of the Commission

OJ L 84, 5.4.1993, p. 1. Regulation as amended by Regulation (EC) No 1882/2003 of the European Parliament and of the Council (OJ L 284, 31.10.2003, p. 1).

ANNEX

No	Einecs No	CAS No	Substance name	Rapporteur	Testing/information requirements	Time limit from the date of entry into force of this Regulation
1	247-759-6	26523-78-4	Tris (nonylphenyl) phosphite	FR	Acute toxicity test with Daphnia magna Information on structure of TNPP Information on water solubility Log K _{ow} determination Hydrolysis test Sediment test with Lumbriculus variegatus Monitoring data for sites with PEC/PNEC > 1 Long-term Daphnia test depending on outcome of acute Daphnia test	4 months
2	237-410-6 239-148-8	13775-53-6 15096-52-3	Trisodium hexafluoroaluminate	DE	Information on downstream uses Information on emissions to the aquatic compartment for all lifecycle stages Information on emissions to the atmosphere for all lifecycle stages Information on hardness of receiving water body for two producers Information on fraction of cryolite in particulate emissions of aluminium smelters Dissolution study	4 months
3	266-028-2	65996-93-2	Pitch, coal tar, high temp	NL	Information on the release of the 16 EPA PAHs to the different environmental compartments from the use of CTPHT in the production and use of binder for coal briquetting clay pigeons and heavy-duty corrosion protection	4 months
4	246-690-9	25617-70-8	2,4,4-trimethylpentene	DE	DE Information on emissions from production and processing sites into wastewater treatment plants, surface water and sediment Activated sludge respiration inhibition test (OECD 209) Long-term Daphnia magna reproduction test (OECD 211)	
5	231-111-4	7440-02-0	Nickel	DK	Sediment toxicity testing	12 months
	232-104-9	7786-81-4	Nickel sulphate			
	222-068-2	3333-67-3	Nickel carbonate			
	231-743-0	7718-54-9	Nickel dichloride			
	236-068-5	13138-45-9	Nickel dinitrate			
6	287-477-0	85535-85-9	Alkanes, C ₁₄₋₁₇ , chloro	UK	Fish bioaccumulation study (OECD TG 305)	6 months
7	202-696-3	98-73-7	Nitrobenzene	DE	Local lymph node assay (OECD TG 429/B42)	6 months
8	202-679-0	98-54-4	4-Tert-butylphenol	NO	Local exposure information on the releases from two processing sites (5 and 6) into wastewater treatment plants and aquatic compartment (freshwater and marine)	4 months
9	200-915-7	75-91-2	Tert-butyl hydroperoxide (TBHP)	NL	Repeated dose (28 day) toxicity (inhalation) (OECD 412 — B8)	12 months
					COMET assay on respiratory tissue	15 months

COMMISSION REGULATION (EC) No 467/2008

of 28 May 2008

amending Regulation (EC) No 2535/2001 laying down detailed rules for applying Council Regulation (EC) No 1255/1999 as regards the import arrangements for milk and milk products and opening tariff quotas

THE COMMISSION OF THE EUROPEAN COMMUNITIES.

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 1255/1999 of 17 May 1999 on the common organisation of the market in milk and milk products (1), and in particular Article 26(3) and Article 29(1) thereof.

Whereas:

- (1) Article 4 of Council Regulation (EC) No 55/2008 of 21 January 2008 introducing autonomous trade preferences for the Republic of Moldova and amending Regulation (EC) No 980/2005 and Commission Decision 2005/924/EC (²) provides for a tariff quota for dairy products. That tariff quota should be managed in accordance with Commission Regulation (EC) No 2535/2001 (³).
- (2) Article 26 of Council Regulation (EC) No 1528/2007 of 20 December 2007 applying the arrangements for products originating in certain States which are part of the African, Caribbean and Pacific (ACP) group of States provided for in agreements establishing, or leading to the establishment of, Economic Partnership Agreements (4) has repealed Council Regulation (EC) No 2286/2002 of 10 December 2002 on the arrangements applicable to agricultural products and goods resulting from the processing of agricultural products originating in the African, Caribbean and Pacific States (ACP States) and repealing Regulation (EC) No 1706/98 (5). Relevant adaptations should be made in Regulation (EC) No 2535/2001.
- (3) The Agreement on Trade, Development and Cooperation between the European Community and its Member States (TDCA), of the one part, and the Republic of South

Africa, of the other part, approved by Council Decision 2004/441/EC (6) entered into force on 1 May 2004. That Agreement provides for cheese quotas to be opened by both parties on a yearly base. In the context of negotiations on accelerated trade liberalisation of cheeses between the European Community and South Africa, it has been convened that the cheese quotas by both parties should be managed on a 'first come, first served' basis, in accordance with Articles 308a to 308c(1) of Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (7).

- (4) Regulation (EC) No 2535/2001 should therefore be amended accordingly.
- (5) The measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Milk and Milk Products,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EC) No 2535/2001 is amended as follows:

- 1. Article 5 is amended as follows:
 - (a) points (c) and (e) are deleted;
 - (b) the following point (j) is added:
 - '(j) the quota No 09.4210 provided for in Annex I to Council Regulation (EC) No 55/2008 (*).
 - (*) OJ L 20, 24.1.2008, p. 1.'
- 2. Paragraph 2 of Article 13 is replaced by the following:
 - '2. Licence applications shall relate to at least 10 tonnes and no more than the quantity available under the quota for the six-month period as referred to in Article 6.

OJ L 160, 26.6.1999, p. 48. Regulation as last amended by Regulation (EC) No 1152/2007 (OJ L 258, 4.10.2007, p. 3). Regulation (EC) No 1255/1999 will be replaced by Regulation (EC) No 1234/2007 (OJ L 299, 16.11.2007, p. 1) as from 1 July 2008.

 ⁽²⁾ OJ L 20, 24.1.2008, p. 1.
 (3) OJ L 341, 22.12.2001, p. 29. Regulation as last amended by Regulation (EC) No 1565/2007 (OJ L 340, 22.12.2007, p. 37).

⁽⁴⁾ OJ L 348, 31.12.2007, p. 1.

⁽⁵⁾ OJ L 348, 21.12.2002, p. 5.

⁽⁶⁾ OJ L 127, 29.4.2004, p. 109.

^{(&}lt;sup>7</sup>) OJ L 253, 11.10.1993, p. 1. Regulation as last amended by Regulation (EC) No 214/2007 (OJ L 62, 1.3.2007, p. 6).

However, in the case of the quotas referred to in Article 5(a), licence applications shall relate to no more than 10 % of the quantity available.'

- 3. Article 19 is amended as follows:
 - (a) points (b) and (d) are deleted;
 - (b) the following point (i) is added:
 - '(i) the provisions referred to in Article 2(1)(a) of Regulation (EC) No 55/2008.'
- 4. Article 19a is amended as follows:
 - (a) Paragraph 1 is replaced by the following:
 - $^{\circ}$ 1. Articles 308a to 308d(1) of Regulation (EEC) No 2454/93 shall apply to the quotas given in Annex VIIa and provided for in:
 - (a) Council Regulation (EC) No 312/2003 (*);
 - (b) Council Regulation (EC) No 747/2001 (**);
 - (c) Annex IV, List 4 to the Agreement on Trade, Development and Cooperation with South Africa (***).
 - (*) OJ L 46, 20.2.2003, p. 1.
 - (**) OJ L 109, 19.4.2001, p. 2.
 - (***) OJ L 311, 4.12.1999, p. 1.
 - (b) Paragraph 4 is replaced by the following:

- '4. Application of the reduced rate of duty shall be subject to the presentation of proof of origin issued in accordance with:
- (a) Annex III to the Agreement with Chile;
- (b) Protocol 4 to the Agreement with Israel;
- (c) Protocol 1 to the Agreement with South Africa (*).
- (*) OJ L 311, 4.12.1999, p. 298.'
- 5. In Article 20(1), point (a) is deleted.
- 6. In Article 22, point (a) is deleted.
- 7. Annex I is amended as follows:
 - (a) Parts I.C and I.E are deleted;
 - (b) the text in Annex I to this Regulation is added as Part I.J.
- 8. In Annex II, Part A is deleted.
- 9. In Annex VIIa, a Part 3, the text of which is set out in Annex II to this Regulation, is added.

Article 2

This Regulation shall enter into force on the third day following its publication in the Official Journal of the European Union.

It shall apply from 1 June 2008.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 28 May 2008.

For the Commission

Mariann FISCHER BOEL

Member of the Commission

EN

ANNEX

TARIFF QUOTA UNDER ANNEX I TO REGULATION (EC) No 55/2008

(T)

I		İ			
Import duty (EUR/100 kg net weight)		0			
Annual quota from 1 January to 31 December (in tonnes)	Six-monthly		1 000	200	750
Annual quota from 1 J (in to	Annual			1 000	1 500
Import year			From 1 July to 31 December 2008	2009	2010 to 2012
Country of origin		Moldova			
Description (¹)			Dairy products		
CN code		0401 to 0406			
Quota number		09.4210			

() Irrespective of the rules for the interpretation of the Combined Nomenclature, the wording of the product description must be considered to have merely indicative value, since the applicability of the preferential scheme is determined on the basis of the CN code and the corresponding description taken jointly.

EN

'3. Tariff quotas under Annex IV to the Agreement between the European Community and South Africa

Quota number	CN code	Description (1)	Country of origin	Import year	Annual quota from 1 January (in tonnes)	Annual quota from 1 January to 31 December (in tonnes)	Import duty (FUR/100 kg net weight)
							(argina par ga oor krog)
09.1810	0406 10	Cheeses	South Africa				0
(as 11011 1 July 2006)	0406 30			2008	2 000		
	0406 40 90 0406 90 01			2009	7 250		
	0406 90 21 0406 90 50 0406 90 69 0406 90 78 0406 90 86			2010	unlimited		
	0406 90 87 0406 90 88 0406 90 93 0406 90 99						
(1) Irrespective of the rules for the interpretation of the CN code. Where ex CN codes are indicated, the applicability of the preferential scheme is determined on the basis of the CN code and the corresponding description taken jointly.'	rpretation of the Con	hined Nomenclature, the word he CN code. Where ex CN code	ling of the product descrip es are indicated, the applica	tion must be considered bility of the preferential.	to have merely indicative val	lue, since the applicability of basis of the CN code and the	the preferential arrangements is corresponding description taken

COMMISSION REGULATION (EC) No 468/2008

of 28 May 2008

correcting Regulation (EC) No 314/2008 establishing the standard import values for determining the entry price of certain fruit and vegetables

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 1182/2007 of 26 September 2007 laying down specific rules as regards the fruit and vegetable sector, amending Directives 2001/112/EC and 2001/113/EC and Regulations (EEC) No 827/68, (EC) No 2200/96, (EC) No 2201/96, (EC) No 2826/2000, (EC) No 1782/2003 and (EC) No 318/2006 and repealing Regulation (EC) No 2202/96 (1),

Having regard to Commission Regulation (EC) No 1580/2007 of 21 December 2007 laying down implementing rules of Council Regulations (EC) No 2200/96, (EC) No 2201/96 and (EC) No 1182/2007 in the fruit and vegetable sector (²), and in particular Article 138(1) thereof,

Whereas:

- (1) An error has been found in the Annex to Commission Regulation (EC) No 314/2008 (3).
- (2) Commission Regulation (EC) No 314/2008 should therefore be amended accordingly.
- (3) Article 138(3) of Regulation (EC) No 1580/2007 stipulates that, where no standard import value is in force for a product for a given origin, the average of

the standard import values in force for that product shall apply.

(4) Application of the corrected standard import value must be requested by the party concerned so that they are not placed retroactively at a disadvantage,

HAS ADOPTED THIS REGULATION:

Article 1

The Annex to Regulation (EC) No 314/2008 shall be amended in accordance with the Annex to this Regulation.

Article 2

At the request of the party concerned, the customs office where the import was recorded shall refund part of the customs duties for the products originating in the third countries concerned and released for free circulation during the period between 5 and 7 April 2008.

Refund applications must be lodged no later than the last day of the third month following that in which this Regulation enters into force and must be accompanied by the declaration of release for free circulation for the import concerned.

Article 3

This Regulation shall enter into force on the day of its publication in the Official Journal of the European Union.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 28 May 2008.

For the Commission

Jean-Luc DEMARTY

Director-General for Agriculture and
Rural Development

⁽¹⁾ OJ L 273, 17.10.2007, p. 1.

⁽²⁾ OJ L 350, 31.12.2007, p. 1. Regulation as last amended by Regulation (EC) No 352/2008 (OJ L 109, 19.4.2008, p. 9).

⁽³⁾ OJ L 94, 5.4.2008, p. 1.

ANNEX

In the Annex to Regulation (EC) No 314/2008, the part that relates to CN code $0805\,50\,10$ is amended as follows:

1. The entry relating to Turkey is replaced by the following:

	-
(TD	125 51
TR	135,5

2. The entry relating to 'other origins' is replaced by the following:

ʻZZ	113,5'

COMMISSION REGULATION (EC) No 469/2008

of 28 May 2008

setting the allocation coefficient for issuing of licences applied for from 19 to 23 May 2008 to import sugar products under tariff quotas and preferential agreements

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 318/2006 of 20 February 2006 on the common organisation of the markets in the sugar sector (¹),

Having regard to Commission Regulation (EC) No 950/2006 of 28 June 2006 laying down detailed rules for the 2006/07, 2007/08 and 2008/09 marketing years for importing and refining of sugar products under certain tariff quotas and preferential agreements (²), and in particular Article 5(3) thereof,

Whereas:

(1) Applications for import licences were submitted to the competent authority during the period from 19 to 23 May 2008, in accordance with Regulation (EC) No 950/2006 or Commission Regulation (EC) No 1832/2006 of 13 December 2006 laying down transitional measures in the sugar sector by reason of the

accession of Bulgaria and Romania (3) for a total quantity equal to or exceeding the quantity available for serial numbers 09.4341 and 09.4346 (2007 to 2008).

(2) In these circumstances, the Commission should fix an allocation coefficient in order to issue licences in proportion to the quantity available and inform the Member States that the set limit has been reached,

HAS ADOPTED THIS REGULATION:

Article 1

Licences shall be issued within the quantitative limits set in the Annex to this Regulation in respect of applications for import licences submitted from 19 to 23 May 2008, in accordance with Article 4(2) of Regulation (EC) No 950/2006 or Article 5 of Regulation (EC) No 1832/2006.

Article 2

This Regulation shall enter into force on the day of its publication in the Official Journal of the European Union.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 28 May 2008.

For the Commission
Jean-Luc DEMARTY
Director-General for Agriculture and
Rural Development

⁽¹) OJ L 58, 28.2.2006, p. 1. Regulation as last amended by Commission Regulation (EC) No 1260/2007 (OJ L 283, 27.10.2007, p. 1). Regulation (EC) No 318/2006 will be replaced by Regulation (EC) No 1234/2007 (OJ L 299, 16.11.2007, p. 1) as from 1 October 2008.

⁽²⁾ OJ L 178, 1.7.2006, p. 1. Regulation as last amended by Regulation (EC) No 371/2007 (OJ L 92, 3.4.2007, p. 6).

⁽³⁾ OJ L 354, 14.12.2006, p. 8.

ANNEX

ACP-India Preferential Sugar Title IV of Regulation (EC) No 950/2006 2007/2008 marketing year

Serial No	Country	Week of 19.5.2008-23.5.2008: % of requested quantity to be granted	Limit
09.4331	Barbados	100	
09.4332	Belize	0	Reached
09.4333	Côte d'Ivoire	100	
09.4334	Republic of the Congo	100	
09.4335	Fiji	100	
09.4336	Guyana	100	
09.4337	India	0	Reached
09.4338	Jamaica	100	
09.4339	Kenya	100	
09.4340	Madagascar	100	
09.4341	Malawi	100	Reached
09.4342	Mauritius	100	
09.4343	Mozambique	0	Reached
09.4344	Saint Kitts and Nevis	_	
09.4345	Suriname	_	
09.4346	Swaziland	100	Reached
09.4347	Tanzania	100	
09.4348	Trinidad and Tobago	100	
09.4349	Uganda	_	
09.4350	Zambia	100	
09.4351	Zimbabwe	100	

ACP-India Preferential Sugar Title IV of Regulation (EC) No 950/2006 2008/2009 marketing year

Serial No	Country	Week of 19.5.2008-23.5.2008: % of requested quantity to be granted	Limit
09.4331	Barbados	_	
09.4332	Belize	100	
09.4333	Côte d'Ivoire	_	
09.4334	Republic of the Congo	_	
09.4335	Fiji	_	
09.4336	Guyana	_	
09.4337	India	0	Reached
09.4338	Jamaica	_	
09.4339	Kenya	_	
09.4340	Madagascar	_	
09.4341	Malawi	_	
09.4342	Mauritius	_	
09.4343	Mozambique	100	
09.4344	Saint Kitts and Nevis	_	
09.4345	Suriname	_	
09.4346	Swaziland	_	
09.4347	Tanzania	_	
09.4348	Trinidad and Tobago	_	
09.4349	Uganda	_	
09.4350	Zambia	_	
09.4351	Zimbabwe	_	

Complementary Sugar Title V of Regulation (EC) No 950/2006 2007/2008 marketing year

Serial No	Country	Week of 19.5.2008-23.5.2008: % of requested quantity to be granted	Limit
09.4315	India	100	
09.4316	ACP Protocol signatory countries	100	

CXL Concessions Sugar Title VI of Regulation (EC) No 950/2006 2007/2008 marketing year

Serial No	Country	Week of 19.5.2008-23.5.2008: % of requested quantity to be granted	Limit
09.4317	Australia	0	Reached
09.4318	Brazil	0	Reached
09.4319	Cuba	0	Reached
09.4320	Other third countries	0	Reached

Balkans sugar Title VII of Regulation (EC) No 950/2006 2007/2008 marketing year

Serial No	Country	Week of 19.5.2008-23.5.2008: % of requested quantity to be granted	Limit
09.4324	Albania	100	
09.4325	Bosnia and Herzegovina	0	Reached
09.4326	Serbia, Montenegro and Kosovo	100	
09.4327	Former Yugoslav Republic of Macedonia	100	
09.4328	Croatia	100	

Exceptional import sugar and industrial import sugar $\mbox{Title VIII of Regulation (EC) No } 950/2006 \\ 2007/2008 \mbox{ marketing year}$

Serial No	Туре	Week of 19.5.2008-23.5.2008: % of requested quantity to be granted	Limit
09.4380	Exceptional	_	
09.4390	Industrial	_	

Import of sugar under the transitional tariff quotas opened for Bulgaria and Romania Chapter 1 Section 2 of Regulation (EC) No 1832/2006 2007/2008 marketing year

Order No	Туре	Week of 19.5.2008-23.5.2008: % of requested quantity to be granted	Limit
09.4365	Bulgaria	0	Reached
09.4366	Romania	100	

Π

(Acts adopted under the EC Treaty/Euratom Treaty whose publication is not obligatory)

DECISIONS

COMMISSION

COMMISSION DECISION

of 30 April 2008

on the clearance of the accounts of certain paying agencies in Germany, Italy and Slovakia concerning expenditure financed by the European Agricultural Guidance and Guarantee Fund (EAGGF), Guarantee Section, for the 2006 financial year

(notified under document number C(2008) 1709)

(Only the German, Italian and Slovak texts are authentic)

(2008/394/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES.

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 1258/1999 of 17 May 1999 on the financing of the common agricultural policy (1), and in particular Article 7(3) thereof,

Having regard to Council Regulation (EC) No 1290/2005 of 21 June 2005 on the financing of the common agricultural policy (2), and in particular Article 32 thereof,

After consulting the Fund Committee,

Whereas:

(1) Commission Decision 2007/327/EC (3) cleared, for the 2006 financial year, the accounts of all the paying

(2) Following the transmission of new information and after additional checks, the Commission can now take a decision on the integrality, accuracy and veracity of the accounts submitted by the German paying agency 'Baden-Württemberg', the Italian paying agency 'AGEA'

and the Slovak paying agency 'APA'.

agencies except for the German paying agencies 'Baden-Württemberg' and 'Bayern-Umwelt', the Italian paying agencies 'AGEA' and 'ARBEA', the Portuguese paying agency 'IFADAP' and the Slovak paying agency 'APA'.

(3) The second subparagraph of Article 7(1) of Commission Regulation (EC) No 1663/95 (4) lays down that the amounts that are recoverable from, or payable to, each Member State, in accordance with the accounts clearance decision referred to in the first subparagraph, shall be determined by deducting advances paid during the financial year in question, i.e. 2006, from expenditure recognised for that year in accordance with the first subparagraph. Such amounts are to be deducted from, or added to, advances against expenditure from the second month following that in which the accounts clearance decision is taken.

⁽¹⁾ OJ L 160, 26.6.1999, p. 103.

⁽²⁾ Of L 209, 11.8.2005, p. 1. Regulation as amended by Regulation (EC) No 1437/2007 (OJ L 322, 7.12.2007, p. 1).

⁽³⁾ OJ L 122, 11.5.2007, p. 51.

⁽⁴⁾ OJ L 158, 8.7.1995, p. 6. Regulation as last amended by Regulation (EC) No 465/2005 (OJ L 77, 23.3.2005, p. 6).

- Pursuant to Article 32(5) of Regulation (EC) No 1290/2005, 50 % of the financial consequences of (4)non-recovery of irregularities shall be borne by the Member State concerned and 50 % by the Community budget 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 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 (1). Annex III to the said Regulation provides the model tables 1 and 2 that have to be provided in 2007 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.
- Pursuant to Article 32(6) of Regulation (EC) No (5) 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 to be borne by the Community budget. This decision is without

- prejudice to future conformity decisions pursuant to Article 32(8) of the said Regulation.
- (6) In clearing the accounts of the paying agencies concerned, the Commission must take account of the amounts already withheld from the Member States concerned on the basis of Decision 2007/327/EC.
- (7) In accordance with the second subparagraph of Article 7(3) of Regulation (EC) No 1258/1999 and Article 7(1) of Regulation (EC) No 1663/95, 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

The accounts of the German paying agency 'Baden-Württemberg', the Italian paying agency 'AGEA' and the Slovak paying agency 'APA' concerning expenditure financed by the European Agricultural Guidance and Guarantee Fund (EAGGF), Guarantee Section, in respect of the 2006 financial year, are hereby cleared.

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

Article 2

This Decision is addressed to the Federal Republic of Germany, the Italian Republic and the Slovak Republic.

Done at Brussels, 30 April 2008.

For the Commission

Mariann FISCHER BOEL

Member of the Commission

⁽¹) OJ L 171, 23.6.2006, p. 90. Regulation as amended by Regulation (EC) No 1233/2007 (OJ L 279, 23.10.2007, p. 10).

EN

CLEARANCE OF THE PAYING AGENCIES' ACCOUNTS

Financial year 2006

Amount to be recovered from or paid to the Member State

		2006 — Expenditure/assigned revenue for the paying agencies for which the accounts are	e/assigned revenue cies for which the ts are			Reductions				Amount recovered	Amount to be
,		cleared	disjoined	-	Reductions and suspensions for the		Total including	Advances paid to the	Amount to be recovered from (–)	from (–) or paid to (+) the Member	recovered from (–)
X S		= expenditure/ assigned revenue declared in the annual declaration	= total of the expenditure/ assigned revenue in the monthly declarations	lotal a + b	whole financial year	Article 32 of Regulation (EC) No 1290/2005	reductions and suspensions	Member State for the financial year	or paid to (+) the Member State		or paid to (+) the Member State under this decision (*)
		a	þ	c = a + b	р	е	f = c + d + e	8	h = f - g	i	j = h – i
DE	EUR	6 526 706 239,34	16 647 818,33	EUR 6 526 706 239,34 16 647 818,33 6 543 354 057,67	1 –	- 22 076 833,17	6 521 261 473,24	5 751,26 -22 076 833,17 6 521 261 473,24 6 543 392 477,21 -22 131 003,97 -22 062 685,96	- 22 131 003,97	- 22 062 685,96	- 68 318,01
П	EUR	5 346 806 962,99	124 289 380,08	5 471 096 343,07	- 50 445 262,13	- 124 588 830,86	5 296 062 250,08	$5346\ 806\ 962,99\ \ 124\ 289\ 380,08\ \ 5471\ 096\ 343,07\ \ -50\ 445\ 262,13\ \ -124\ 588\ 830,86\ \ 5\ 296\ 062\ 250,08\ \ 5\ 460\ 957\ 034,26\ \ -164\ 894\ 784,18\ \ -24\ 758\ 663,41\ \ -140\ 136\ 120,77\ \ -140\ 120,77\$	-164 894 784,18	- 24 758 663,41	- 140 136 120,77
SK	SKK	SKK 5 603 584 048,11	00'0	0,00 5 603 584 048,11	0,00		5 603 584 048,11	$0,00 \begin{tabular}{ c c c c c c c c c c c c c c c c c c c$	-2 369 299,76		0,00 -2 369 299,76

	Assigned Article 32 (= e) Total (= j) Total (= j)	6803 6702	n o $p = k + l + m + n + o$	0,00 - 68 318,01 - 68 318,01	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	0,00 0,00 -2 369 299,76
Sugar Fund	Expenditure (²) As rev	05021602	m	00'0	0000	00,00
Longing	revenue (¹)	6701	1	0,00	0,00	0,00
	Expenditure (¹)	05070106	k	00'0	-40 296 552,55	-2369299,76
				EUR	EUR	SKK
	MS			DE	Ш	SK

(*) Applicable exchange rate: Article 7(2) of Regulation (EC) No 883/2006.
(1) If the assigned revenue part would be to the advantage of the Member State, it has to be declared under 05070106.
(2) If the assigned revenue part of the Sugar Fund would be to the advantage of the Member State, it has to be declared under 05021602.

- 1) 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).
- 2) The reductions and suspensions are those taken into account in the advance system, to which are added in particular the corrections for the non-respect of payment deadlines established in August, September and October 2006.
- 3) Nomenclature 2008: 05070106, 05021602, 6701, 6702, 6803.

COMMISSION DECISION

of 30 April 2008

on the clearance of the accounts of the paying agencies of the Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland, Slovenia and Slovakia concerning expenditure in the field of rural development measures financed by the European Agricultural Guarantee Fund (EAGF) for the 2007 financial year

(notified under document number C(2008) 1710)

(Only the Czech, Estonian, Greek, English, Latvian, Lithuanian, Hungarian, Polish, Slovak and Slovenian texts are authentic)

(2008/395/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 39 thereof,

After consulting the Committee on the Agricultural Funds,

Whereas:

- (1) On the basis of the annual accounts submitted by the Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland, Slovenia and Slovakia concerning expenditure in the field of rural development measures, accompanied by the information required, the accounts of the paying agencies referred to in Article 6(2) of Regulation (EC) No 1290/2005 are to be cleared. The clearance covers the completeness, accuracy and veracity of the accounts transmitted in the light of the reports established by the certification bodies.
- (2) The time limits granted to the Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland, Slovenia and Slovakia referred to in Article 7(2) of Commission Regulation (EC) No 885/2006 (²) laying down detailed rules for the application of the procedure for the clearance of accounts of the EAGF for the submission to the Commission of the documents referred to in Article 8(1)(c) of Regulation (EC) No 1290/2005 and in Article 7(1) of Regulation (EC) No 885/2006, have expired.
- (3) The Commission has checked the information submitted and communicated to the Czech Republic, Estonia,

Cyprus, Latvia, Lithuania, Hungary, Malta, Poland, Slovenia and Slovakia before 31 March 2008 the results of its verifications, along with the necessary amendments.

- (4) For the rural development expenditure covered by Article 7(2) of 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 (3) the outcome of the clearance decision is to be deducted from or added to subsequent payments made by the Commission.
- (5) In the light of the verifications made, 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 accounts submitted. The details of these amounts were described in the Summary Report that was presented to the Fund Committee at the same time as this Decision.
- (6) In the light of the verifications made, the information submitted by certain paying agencies requires additional inquiries and their accounts cannot be therefore cleared in this Decision.
- (7) For the rural development expenditure covered by Regulation (EC) No 27/2004, the amounts recoverable or payable under the clearance of accounts decision are to be deducted from or added to subsequent payments.
- (8) 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,

⁽¹⁾ OJ L 209, 11.8.2005, p. 1. Regulation as last amended by Regulation (EC) No 1437/2007 (OJ L 322, 7.12.2007, p. 1).

⁽²⁾ OJ L 171, 23.6.2006, p. 90. Regulation as amended by Regulation (EC) No 1233/2007 (OJ L 279, 23.10.2007, p. 10).

⁽³⁾ OJ L 5, 9.1.2004, p. 36.

HAS ADOPTED THIS DECISION:

Article 1

Without prejudice to Article 2, the accounts of the paying agencies of the Member States concerning expenditure in the field of rural development financed by the European Agricultural Guarantee Fund (EAGF) in respect of the 2007 financial year, are hereby cleared.

The amounts which are recoverable from, or payable to, each Member State pursuant to this Decision in the field of rural development measures applicable in the Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland, Slovenia and Slovakia are set out in Annex I and Annex II.

Article 2

For the 2007 financial year, the accounts of the Member States' paying agencies in the field of rural development measures applicable in the Czech Republic, Estonia, Cyprus, Latvia,

Lithuania, Hungary, Malta, Poland, Slovenia and Slovakia, set out in Annex III, are disjoined from this Decision and shall be the subject of a future clearance Decision.

Article 3

This Decision is addressed to the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic.

Done at Brussels, 30 April 2008.

For the Commission

Mariann FISCHER BOEL

Member of the Commission

ANNEX I

CLEARANCE OF THE PAYING AGENCIES' ACCOUNTS Financial year 2007 — EAGF rural development expenditure in new Member States

Amount to be recovered from or paid to the Member State

		2007 — Expenditure for which th	2007 — Expenditure for the paying agencies for which the accounts are					
MS		cleared	disjoined	Total a + b	Reductions	Total	Interim payments reimbursed to the Member	Amount to be recovered from (-) or paid to (+) the
		= expenditure declared in the annual declaration	= total of interim payments reimbursed to the Member State for the financial year				State for the financial year	Member State (*)
		ત્ય	q	c = a + b	р	e = c + d	J	g = e - f
CY	EUR	17 817 990,09		17 817 990,09	00'0	17 817 990,09	17 817 394,00	596,09
CZ	EUR	188 407 840,07		188 407 840,07	00'0	188 407 840,07	107 317 031,00	81 090 809,07
EE	EUR	00'0	36 236 291,00	36 236 291,00	00'0	36 236 291,00	36 236 291,00	00'0
HU	EUR	178 498 827,76		178 498 827,76	00'0	178 498 827,76	142 520 308,00	35 978 519,76
LT	EUR	156 247 750,70		156 247 750,70	00'0	156 247 750,70	137 893 174,00	18 354 576,70
LV	EUR	110 967 368,28		110 967 368,28	00'0	110 967 368,28	92 775 801,00	18 191 567,28
MT	EUR	00'0	4 148 025,00	4 148 025,00	00'0	4 148 025,00	4 148 025,00	00'0
PL	EUR	1 085 818 964,54		1 085 818 964,54	00'0	1 085 818 964,54	624 783 864,00	461 035 100,54
IS	EUR	88 853 612,73		88 853 612,73	00'0	88 853 612,73	29 882 274,00	58 971 338,73
SK	EUR	144 596 146,16		144 596 146,16	00'0	144 596 146,16	105 327 185,00	39 268 961,16
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Advances paid but still to be cleared for the programme implementation (Article 32 of Council Regulation (EC) No 1260/1999)	86 848 000,00	11 968 000,00	24 080 000,00	96 368 000,00	78 320 000,00	52 496 000,00	4 304 000,00	458 624 000,00	45 056 000,00	63 536 000,00
Advances pai (Art	EUR EUR	EUR	EUR							
MS	CZ	CY	EE	HU	LT	LV	MT	PL	SI	SK

ANNEX II

CLEARED EXPENDITURE BY EAGF RURAL DEVELOPMENT MEASURE FOR EXERCISE 2007 IN NEW MEMBER STATES

Differences between annual accounts and declarations of expenditure

CYPRUS

No	Measures	Expenditure 2007 Annex I column 'a'	Reductions Annex I column 'd'	Amount cleared for 2007 Annex I column 'e'
		i	ii	iii = i + ii
1	Support of investments for management of animal waste	3 225 390,38		3 225 390,38
2	Encouragement for improvement and development	2 413 832,05		2 413 832,05
3	Encouragement of the set-up of producer groups	0,00		0,00
4	Promotion of vocational training of farmers	0,00		0,00
5	Technical and advisory service to the farmers	0,00		0,00
6	Early retirement	476 161,06		476 161,06
7	Support for setting-up of young farmers	0,00		0,00
8	Meeting EU standards	1 327 209,76		1 327 209,76
9	Adoption of agri-environmental measures	5 598 846,60		5 598 846,60
10	Agri-environmental actions for the protection of natural value	1 385 404,31		1 385 404,31
11	Afforestation	80 294,63		80 294,63
12	Improving of infrastructure for livestock development	600 274,13		600 274,13
13	Less-favoured areas	1 298 319,91		1 298 319,91
14	Support for quality schemes	0,00		0,00
15	Support of small-scale traditional processing	211 518,23		211 518,23
16	Protection of agricultural and traditional landscapes	504 899,70		504 899,70
17	Protection from forest fires and other natural disasters	293 655,31		293 655,31
18	Afforestation of non-agricultural land	314 776,22		314 776,22
19	Improvement of harvesting process	79 455,98		79 455,98
20	Technical support of the implementation, monitoring	0,00		0,00
21	Technical support of collective initiatives at local level	7 951,82		7 951,82
	Total	17 817 990,09	0,00	17 817 990,09

CZECH REPUBLIC

No	Measures	Expenditure 2007 Annex I column 'a'	Reductions Annex I column 'd'	Amount cleared for 2007 Annex I column 'e'
		i	ii	iii = i + ii
1	Early retirement	1 590 493,75		1 590 493,75
2	Less-favoured areas	81 005 360,10		81 005 360,10
3	Agri-environment	102 916 341,29		102 916 341,29
4	Forestry	2 687 988,90		2 687 988,90
5	Producer groups	207 656,03		207 656,03
6	Technical assistance	0,00		0,00

No	Measures	Expenditure 2007 Annex I column 'a'	Reductions Annex I column 'd'	Amount cleared for 2007 Annex I column 'e'
		i	ii	iii = i + ii
7	Sapard programme	0,00		0,00
700	Investments in agricultural holdings, Regulation (EC) No 1268/1999	0,00		0,00
701	Processing and marketing, Regulation (EC) No 1268/1999	0,00		0,00
702	Flood damage 1	0,00		0,00
703	Improving structures for quality	0,00		0,00
704	Land improvement and reparcelling	0,00		0,00
705	Renovation and development of villages	0,00		0,00
706	Flood damage 2	0,00		0,00
707	Development of rural infrastructure	0,00		0,00
708	Development and diversification of activities	0,00		0,00
709	Agricultural production methods to protect	0,00		0,00
710	Improvement of vocational training	0,00		0,00
711	Technical assistance, Sapard programme	0,00		0,00
	Total	188 407 840,07	0,00	188 407 840,07

HUNGARY

No	Measures	Expenditure 2007 Annex I column 'a'	Reductions Annex I column 'd'	Amount cleared for 2007 Annex I column 'e'
		i	ii	iii = i + ii
1	Agri-environment	73 486 969,91		73 486 969,91
2	Meeting standards	4 105 536,55		4 105 536,55
3	Afforestation	22 816 432,69		22 816 432,69
4	Support for semi-substance farms	685 771,04		685 771,04
5	Producer groups	15 660 337,14		15 660 337,14
6	Early retirement	0,00		0,00
7	Less-favoured areas	5 445 831,94		5 445 831,94
8	Technical assistance	12 481 066,90		12 481 066,90
9	Projects approved under Regulation (EC) No 1268/1999	0,00		0,00
10	Complementary national direct payments	43 816 881,59		43 816 881,59
	Total	178 498 827,76	0,00	178 498 827,76

LITHUANIA

No	Measures	Expenditure 2007 Annex I column 'a'	Reductions Annex I column 'd'	Amount cleared for 2007 Annex I column 'e'
		i	ii	iii = i + ii
1	Agri-environment	22 285 402,90		22 285 402,90
2	Less-favoured areas and areas with environmental restrictions	49 265 832,76		49 265 832,76
3	Meeting standards	27 087 408,61		27 087 408,61



No	Measures	Expenditure 2007 Annex I column 'a'	Reductions Annex I column 'd'	Amount cleared for 2007 Annex I column 'e'
		i	ii	iii = i + ii
4	Afforestation of agricultural land	2 282 657,14		2 282 657,14
5	Early retirement	25 344 412,08		25 344 412,08
6	Support for semi-subsistence farms undergoing restructuring	1 957 236,61		1 957 236,61
7	Other measures	261 299,00		261 299,00
8	Technical assistance	1 608 513,64		1 608 513,64
9	Complementary national direct payments	26 154 987,96		26 154 987,96
	Total	156 247 750,70	0,00	156 247 750,70

LATVIA

No	Measures	Expenditure 2007 Annex I column 'a'	Reductions Annex I column 'd'	Amount cleared for 2007 Annex I column 'e'
		i	ii	iii = i + ii
1	Early retirement	1 969 847,34		1 969 847,34
2	Producer groups	0,00		0,00
3	Support for semi-substance farms	11 380 749,30		11 380 749,30
4	Meeting standards	18 477 804,02		18 477 804,02
5	Agri-environment	28 455 604,50		28 455 604,50
6	Less-favoured areas	44 469 295,01		44 469 295,01
7	Technical assistance	687 059,69		687 059,69
8	Obligations transferred from previous programming period	5 527 008,42		5 527 008,42
9	Allocations of resources for single area payments	0,00		0,00
	Total	110 967 368,28	0,00	110 967 368,28

POLAND

No	Measures	Expenditure 2007 Annex I column 'a'	Reductions Annex I column 'd'	Amount cleared for 2007 Annex I column 'e'
		i	ii	iii = i + ii
1	Early retirement	208 211 570,06		208 211 570,06
2	Support for semi-substance farms	153 848 603,49		153 848 603,49
3	Producer groups	2 217 071,84		2 217 071,84
4	Less-favoured areas	268 656 270,64		268 656 270,64
5	Agri-environment undertakings and animal welfare	99 644 744,58		99 644 744,58
6	Afforestation	34 137 537,58		34 137 537,58
7	Meeting EU standards	162 483 934,83		162 483 934,83
8	Technical assistance	1 179 654,66		1 179 654,66
9	Complements to direct payments	155 386 446,75		155 386 446,75
10	Projects approved under Regulation (EC) No 1268/1999	53 130,11		53 130,11
	Total	1 085 818 964,54	0,00	1 085 818 964,54

SLOVENIA

No	Measures	Expenditure 2007 Annex I column 'a'	Reductions Annex I column 'd'	Amount cleared for 2007 Annex I column 'e'
		i	ii	iii = i + ii
1	Less-favoured areas	35 507 061,93		35 507 061,93
2	Agri-environment	36 570 020,31		36 570 020,31
3	Early retirement	2 157 975,90		2 157 975,90
4	Meeting standards	11 469 182,41		11 469 182,41
5	Technical assistance	622 994,02		622 994,02
6	Sapard programme	341 673,22		341 673,22
7	Complements to direct payments	2 184 704,95		2 184 704,95
	Total	88 853 612,73	0,00	88 853 612,73

SLOVAKIA

No	Measures	Expenditure 2007 Annex I column 'a'	Reductions Annex I column 'd'	Amount cleared for 2007 Annex I column 'e'
		i	ii	iii = i + ii
1	Investments in agricultural holdings	2 371 921,16		2 371 921,16
2	Training	0,00		0,00
3	Less-favoured areas and areas with environmental restrictions	69 206 792,25		69 206 792,25
4	Meeting standards	2 926 865,23		2 926 865,23
5	Agri-environmental support	47 813 409,02		47 813 409,02
6	Improving processing and marketing of agricultural products	355 963,87		355 963,87
7	Forest management	1 109,96		1 109,96
8	Afforestation of agricultural land	96 237,08		96 237,08
9	Land consolidation	316 125,54		316 125,54
10	Diversification of agricultural activities	9 505,89		9 505,89
11	Support for semi-subsistence farms	445 878,45		445 878,45
12	Producer groups	2 305 705,75		2 305 705,75
13	Technical assistance including evaluation	3 586 575,26		3 586 575,26
14	Complements to direct payments	14 365 364,23		14 365 364,23
901	Investments in agricultural holdings, Regulation (EC) No 1268/1999	131 805,70		131 805,70
905	Agri-environmental support — projects approved under Regulation (EC) No 1268/1999	582 024,62		582 024,62
907	Forest management — projects approved under Regulation (EC) No 1268/1999	0,00		0,00
912	Producer groups — project approved under Regulation (EC) No 1268/1999	80 862,15		80 862,15
	Total	144 596 146,16	0,00	144 596 146,16

ANNEX III

CLEARANCE OF THE PAYING AGENCIES' ACCOUNTS

Financial year 2007 — EAGF rural development expenditure in new Member States

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

Member State	Paying agency
Estonia	PRIA
Malta	MRAE

COMMISSION DECISION

of 30 April 2008

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 2007 financial year

(notified under document number C(2008) 1711)

(2008/396/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) On the basis of the annual accounts submitted by the Member States, accompanied by the information required, the accounts of the paying agencies referred to in Article 6(2) of Regulation (EC) No 1290/2005 are to be cleared. The clearance covers the completeness, accuracy and veracity of the accounts transmitted in the light of the reports established by the certification bodies.
- (2) Pursuant to Article 5(1) of Commission Regulation (EC) No 883/2006 (²) on data to be transmitted by the Member States and the monthly booking of expenditure financed under the European Agricultural Guarantee Fund (EAGF), account is taken of the 2007 financial year of expenditure incurred by the Member States between 16 October 2006 and 15 October 2007.
- (3) The time limits granted to the Member States referred to in Article 7(2) of Commission Regulation (EC) No 885/2006 (³) laying down detailed rules for the application of the procedure for the clearance of accounts of the EAGF for the submission to the Commission of the documents referred to in Article 8(1)(c) of Regulation (EC) No 1290/2005 and in Article 7(1) of Regulation (EC) No 885/2006, have expired.

(1) OJ L 209, 11.8.2005, p. 1. Regulation as last amended by Regulation (EC) No 1437/2007 (OJ L 322, 7.12.2007, p. 1).

(2) OJ L 171, 23.6.2006, p. 1. Regulation as last amended by Regulation (EC) No 114/2008 (OJ L 33, 7.2.2008, p. 6).

- (4) The Commission has checked the information submitted and communicated to the Member States before 31 March 2008 the results of its verifications, along with the necessary amendments.
 - In accordance with the first and second subparagraphs of Article 10(1) of Regulation (EC) No 885/2006, the accounts clearance decision referred to in Article 30(1) of Regulation (EC) No 1290/2005 determines, without prejudice to decisions taken subsequently in accordance with Article 31(1) of the Regulation, the amount of expenditure effected in each Member State during the financial year in question recognised as being chargeable to the EAGF, on the basis of the accounts referred to in Article 8(1)(c) of Regulation (EC) No 1290/2005 and the reductions and suspensions of monthly payments for the financial year concerned, including the reductions referred to in the second subparagraph of Article 9(4) of Regulation (EC) No 883/2006. Pursuant to Article 154 of Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities (4), the outcome of the clearance decision, that is to say any discrepancy which may occur between the total expenditure booked to the accounts for a financial year pursuant to Article 151(1) and Article 152 of that Regulation and the total expenditure taken into consideration by the Commission in the clearance decision, is to be booked, under a single article, as additional expenditure or a reduction in expenditure.
- (6) In the light of the verifications made, 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. The details of these amounts were described in the Summary Report that was presented to the Fund Committee at the same time as this Decision.
- (7) In the light of the verifications made, the information submitted by certain paying agencies requires additional inquiries and their accounts cannot be therefore cleared in this Decision.

⁽³⁾ OJ L 171, 23.6.2006, p. 90. Regulation as amended by Regulation (EC) No 1233/2007 (OJ L 279, 23.10.2007, p. 10).

⁽⁴⁾ OJ L 248, 16.9.2002, p. 1. Regulation as last amended by Regulation (EC, Euratom) No 1525/2007 (OJ L 343, 27.12.2007, p. 9).

- Article 9 of Regulation (EC) No 883/2006 lays down that monthly payments are to be reduced for expenditure effected by the Member States after the deadlines laid down therein, in accordance with Article 14 of Council Regulation (EC) No 2040/2000 of 26 September 2000 on budgetary discipline (1) and Article 17 of Regulation (EC) No 1290/2005. However, 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 accounts clearance decision except where noted before the last decision of the financial year relating to monthly payments. Some of the expenditure declared by certain Member States during the abovementioned period was effected after the deadlines and for some measures the Commission did not accept any extenuating circumstances. This Decision should therefore fix the relevant reductions. In accordance with Article 31 of Regulation (EC) No 1290/2005, a decision will be taken at a later date, fixing definitively the expenditure for which Community financing will not be granted regarding those reductions and any other expenditure which may be found to have been effected after the fixed deadlines.
- (9) The Commission, in accordance with Article 14 of Regulation (EC) No 2040/2000, 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 2007 financial year. In the light of the above, to avoid any premature or temporary reimbursement of the amounts in question, they should not be recognised in this Decision, without prejudice to further examination under Article 31 of Regulation (EC) No 1290/2005.
- (10) The first subparagraph of Article 10(2) of Regulation (EC) No 885/2006 lays down that the amounts that are recoverable from, or payable to, each Member State, in accordance with the accounts clearance decision referred to in the first subparagraph of Article 10(1) of the said Regulation, shall be determined by deducting monthly payments paid during the financial year in question, i.e. 2007, from expenditure recognised for that year in accordance with paragraph 1. Such amounts are to be deducted from, or added to, the monthly payment relating to the expenditure effected in the second month following the clearance of accounts decision.
- (11) 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 and 50 % by the Community budget if the recovery of those irregularities has not taken place within four years of the primary administra-

- tive 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 Regulation (EC) No 885/2006. Annex III to the said Regulation provides the model tables 1 and 2 that have to be provided in 2008 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.
- Pursuant to Article 32(6) of Regulation (EC) No (12)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 to be borne by the Community budget. This decision is without prejudice to future conformity decisions pursuant to Article 32(8) of the said Regulation.
- (13) 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

Without prejudice to 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 2007 financial year are hereby cleared.

⁽¹⁾ OJ L 244, 29.9.2000, p. 27.

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 2007 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 Decision.

Article 3

This Decision is addressed to the Member States.

Done at Brussels, 30 April 2008.

For the Commission

Mariann FISCHER BOEL

Member of the Commission

CLEARANCE OF THE PAYING AGENCIES' ACCOUNTS

Financial year 2007 — EAGF

Amount to be recovered from or paid to the Member State

		2007 — Expenditure/assig agencies for which	2007 — Expenditure/assigned revenue for the paying agencies for which the accounts are						
MS		cleared	disjoined	Total a + b	Reductions and suspensions for the	Reductions according to Article 32 of Regulation	Total including reductions and	Payments made to the Member State for the	Amount to be recovered from (-) or paid to (+)
		= expenditure/assigned revenue declared in the annual declaration	= total of the expenditure/ assigned revenue in the monthly declarations		whole financial year (¹)	(EC) No 1290/2005	suspensions	financial year (²)	the Member State (3)
		હ	p	c = a + b	р	Ð	f = c + d + e	56	h = f - g
AT	EUR	691 238 394,17	00'0	691 238 394,17	0,00	- 21 739,47	691 216 654,71	690 990 943,42	225 711,28
BE	EUR	736 445 918,64	00'0	736 445 918,64	00'0	-1 106 152,33	735 339 766,32	736 152 708,30	- 812 941,98
BG	EUR	177 176,06	00'00	177 176,06	00'0	00'0	177 176,06	177 176,06	00'0
CY	EUR	26 890 098,24	00'00	26 890 098,24	-15492,01	00'0	26 874 606,23	26 890 080,04	- 15 473,81
CZ	CZK	488 379 458,45	00'0	488 379 458,45	0,00	00'0	488 379 458,45	491 509 622,21	- 3 1 3 0 1 6 3, 7 6
CZ	EUR	293 016 738,72	00'0	293 016 738,72	0,00	00'0	293 016 738,72	293 016 738,73	- 0,01
DE	EUR	5 260 675 187,24	00'00	5 260 675 187,24	-1352592,38	-6 539 870,54	5 252 782 724,32	5 259 323 042,08	- 6 540 317,76
DK	DKK	688 884 705,07	00'00	688 884 705,07	0,00	-232 822,10	688 651 882,98	688 720 057,58	- 68 174,61
DK	EUR	947 732 557,97	00'0	947 732 557,97	-5152,13	00'0	947 727 405,84	947 727 405,84	00'0
EE	EEK	0000	43 218 699,70	43 218 699,70	00'00	00'0	43 218 699,70	43 218 699,70	00'0
EE	EUR	0000	35 126 777,91	35 126 777,91	00'00	00'0	35 126 777,91	35 126 777,91	00'0
EL	EUR	0000	2 374 149 976,67	2 374 149 976,67	00'00	00'0	2 374 149 976,67	2 374 149 976,67	00'0
ES	EUR	5 694 144 882,46	00'00	5 694 144 882,46	- 426 741,80	-4 327 592,67	5 689 390 547,99	5 692 998 642,14	- 3 608 094,15
H	EUR	0000	577 803 602,60	577 803 602,60	00'00	00'0	577 803 602,60	577 803 602,60	00'0
FR	EUR	8 853 391 266,60	00'00	8 853 391 266,60	6 502 717,04	-4 472 850,71	8 855 421 132,94	8 859 711 514,10	- 4 290 381,16
HU	HUF	-241 823 969	00'0	- 241 823 969,00	00'00	0	- 241 823 969,00	305 634 962	- 547 458 931,00
HU	EUR	435 756 893,09	00'00	435 756 893,09	-1652789,71	00'0	434 104 103,38	434 104 103,38	00'0
IE	EUR	1 387 786 868,62	00'00	1 387 786 868,62	-93944,01	-258 830,85	1 387 434 093,76	1 387 751 816,34	- 317 722,58
П	EUR	4 525 324 547,86	101 180 324,61	4 626 504 872,47	$-27\ 293\ 119,73$	-114 581 208,51	4 484 630 544,23	4 607 194 902,42	-122564358,19
LT	EUR	159 310 284,28	00'00	159 310 284,28	00'00	00'0	159 310 284,28	159 310 807,04	- 522,76
ΓΩ	EUR	35 697 439,90	00'0	35 697 439,90	00'00	- 531,84	35 696 908,06	35 644 576,70	52 331,36
LV	LVL	1 490 766,10	00'0	1 490 766,10	00'00	00'0	1 490 766,10	1 490 766,10	00'0
LV	EUR	47 512 721,67	00'0	47 512 721,67	0,00	00'0	47 512 721,67	47 512 721,67	00'0
MT	EUR	00'0	1 953 932,59	1 953 932,59	00'00	0,00	1 953 932,59	1 953 932,59	00'0
Ŋ	EUR	0000	1 014 343 940,20	1 014 343 940,20	0,00	0,00	1 014 343 940,20	1 014 343 940,20	00,00
PL	PLN	263 322 807,73	00'0	263 322 807,73	0,00	00'0	263 322 807,73	263 367 198,62	- 44 390,89

		2007 — Expenditure/assiş agencies for whic	2007 — Expenditure/assigned revenue for the paying agencies for which the accounts are						
MS		cleared	disjoined	Total a + b	Reductions and suspensions for the	Reductions according to Article 32 of Regulation	Total including reductions and	Payments made to the Member State for the	Amount to be recovered from (-) or paid to (+)
		= expenditure/assigned revenue declared in the annual declaration	= total of the expenditure/ assigned revenue in the monthly declarations		whole financial year (¹)	(EC) No 1290/2005	suspensions	financial year (²)	the Member State (³)
		ષ	P	c = a + b	Р	υ	f = c + d + e	8	h = f – g
PL	EUR	942 803 612,80	00'0	942 803 612,80	-1 894 213,61	0,00	940 909 399,19	940 894 117,06	15 282,13
М	EUR	00'0	717 209 444,82	717 209 444,82	00'0	00'0	717 209 444,82	717 209 444,82	00'0
RO	EUR	6 893 687,59	00'0	6 893 687,59	00'0	00'0	6 893 687,59	6 893 687,59	00'0
SE	SEK	00'0	00'0	00'0	00'0	-135 767,20	-135 767,20	00,00	-135767,20
SE	EUR	742 999 262,85	00,00	742 999 262,85	- 3,89	00'0	742 999 258,96	742 999 118,43	140,53
IS	EUR	45 576 005,09	00,00	45 576 005,09	00'0	00'0	45 576 005,09	45 575 778,34	226,75
SK	SKK	800 320 363,82	00'0	800 320 363,82	00'0	00'0	800 320 363,82	800 363 751,30	- 43 387,48
SK	EUR	115 938 795,22	00'0	115 938 795,22	00'0	00'0	115 938 795,22	115 938 789,95	5,27
UK	GBP	00'0	00'0	00'0	00'0	- 26 522,72	- 26 522,72	00'0	- 26 522,72
UK	EUR	4 024 180 917,04	00'0	4 024 180 917,04	-84 722 735,17	00'0	3 939 458 181,87	3 926 958 376,57	12 499 805,30

			ш	1,28	86,1	0,00	3,81	3,76	-0.01	2,76	4,61	0,00	0,00	0,00	0,00	4,15	0,00	1,16	00'1	0,00	2,58	2 1 0
	Total $(= h)$		n = i + j + k + l + m	225 711,28	-812941,98	<u> </u>	-15473,81	- 3 130 163,76) –	- 6 540 317,76	- 68 174,6))))	- 3 608 094,15)	-4290381,16	- 547 458 931,00)	-317722,58	01036773661
Article 32 (= a)	(2 –) 75 (annua	6702	m	-21 739,47	-1106152,33	00'0	00'0	0,00	00'0	- 6 539 870,54	-232822,10	00'0	0,00	0,00	0,00	- 4 327 592,67	0,00	- 4 472 850,71	0,00	00'0	- 258 830,85	1000
Fund	Assigned revenue (5)	6803	_	00'0	00'0	00'0	00'00	00'00	00'00	00'0	00'0	00'0	00'00	00'0	00'0	00'0	00'0	00'0	00'0	00'0	00'0	
Sugar Fund	Expenditure (5)	05021602	k	00'0	00'0	00'0	00'0	00'0	00'0	00'0	00'0	00'0	00'0	00'0	00'0	00'0	00'0	00'0	00'0	00'0	00'0	
Accienced marging (4)	(.) Salgued Tevelide (.)	6701	į	00'0	00'0	00,00	00,00	-2450,10	- 0,01	00,00	00,00	00,00	00'0	00'0	00'0	00'0	00'0	00'0	00'0	00,00	- 41 280,42	00000
Evnenditure (4)	experiments (.)	05070106		247 450,75	293 210,34	00'0	- 15 473,81	- 3 127 713,66	00'0	- 447,22	164 647,49	00'0	00'0	00'0	00'0	719 498,52	00'0	182 469,54	- 547 458 931,00	00'0	- 17 611,31	1 0 // 1
		ı	1	EUR	EUR	EUR	EUR	CZK	EUR	EUR	DKK	EUR	EEK	EUR	EUR	EUR	EUR	EUR	HUF	EUR	EUR	
	MC	SIMI		AT	BE	BG	CY	CZ	CZ	DE	DK	DK	EE	EE	EL	ES	FI	FR	HO	HO	E	Ę

		-	Sugar	Sugar Fund		
	Expenditure (")	Assigned revenue (*)	Expenditure (5)	Assigned revenue (5)	Article 52 (= e)	Total $(= h)$
	05070106	6701	05021602	6803	6702	T
	i	į	k	-	ш	n = i + j + k + l + m
EUR	- 522,76	00'0	00'0	00'0	00'0	- 522,76
EUR	52 863,20	00'0	00'0	00'0	-531,84	52 331,36
LVL	00'0	00'0	00'0	00'0	00'0	00'0
EUR	00'0	00'0	00'0	00'0	00'0	00'0
EUR	00'0	00'0	00'0	00,00	00'0	00'0
EUR	00'0	00'0	00'0	00,00	00'0	00,00
PLN	- 29 704,77	- 14 686,12	00'0	00,00	00'0	- 44 390,89
EUR	15 282,13	00'0	00'0	00'0	00'0	15 282,13
EUR	00'0	00'0	00'0	00'0	00'0	00'0
EUR	00'0	00'0	00'0	00'0	0,00	00'0
SEK	00'0	00'0	00'0	00'0	-135767,20	-135 767,20
EUR	561,90	- 421,37	00'0	00'0	00'0	140,53
EUR	226,75	00'0	00'0	00'0	00'0	226,75
SKK	- 43 387,48	00'0	00'0	00'0	00'0	- 43 387,48
EUR	87 173,95	- 87 168,68	00'0	00,00	00'0	5,27
GBP	00'0	00'0	00'0	00'0	-26522,72	- 26 522,72
EUR	12 531 543,78	- 31 738,48	00'0	0000	00'0	12 499 805,30

In respect of SI, reductions made regarding late payments (-11173,87 EUR) and other reductions (-14 688,91 EUR) have already been booked by the Member State in the accounts. 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 2007.

(2) Payments and are boken according to the currency of declarations. In the case of CZ, DK, EE, HU, LV, PL and SK, the total expenditure has been divided in EUR and national currency parts (Article 2 of Regulation (EC) No 883/2006).

(3) 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 amount for the expenditure disjoined (column b). Applicable exchange rate: Article 7(2) of the Regulation (EC) No 883/2006.

(4) If the assigned revenue part would be to the advantage of the Member State, it has to be declared under 05070106.

Nomenclature 2008: 05070106, 05021602, 6701, 6702, 6803.

ANNEX II

CLEARANCE OF THE PAYING AGENCIES' ACCOUNTS

Financial year 2007 — EAGF

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

Member State	Paying agency
Estonia	PRIA
Greece	ОРЕКЕРЕ
Finland	MAVI
Italy	ARBEA
Malta	MRAE
Netherlands	Dienst Regelingen
Portugal	IFADAP INGA IFAP

COMMISSION DECISION

of 30 April 2008

on the clearance of the accounts of the paying agencies of Member States concerning expenditure financed by the European Agricultural Fund for Rural Development (EAFRD) for the 2007 financial year

(notified under document number C(2008) 1712)

(2008/397/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 33 thereof,

After consulting the Fund Committee,

Whereas:

- (1) On the basis of the annual accounts submitted by the Member States, accompanied by the information required, the accounts of the paying agencies referred to in Article 6(2) of Regulation (EC) No 1290/2005 are to be cleared. The clearance covers the completeness, accuracy and veracity of the accounts transmitted in the light of the reports established by the certification bodies.
- (2) Pursuant to Article 16 of Commission Regulation (EC) No 883/2006 (²) on data to be transmitted by the Member States and intermediate payments of expenditure financed under the European Agricultural Fund for Rural Development (EAFRD), account is taken of the 2007 financial year of expenditure incurred by the Member States between 16 October 2006 and 15 October 2007.
- (3) The time limits granted to the Member States referred to in Article 7(2) of Commission Regulation (EC) No 885/2006 (3) laying down detailed rules for the application of the procedure for the clearance of accounts of the EAFRD for the submission to the Commission of the documents referred to in Article 8(1)(c) of Regulation (EC) No 1290/2005 and in Article 7(1) of Regulation (EC) No 885/2006, have expired.
- (1) OJ L 209, 11.8.2005, p. 1. Regulation as last amended by Regulation (EC) No 1437/2007 (OJ L 322, 7.12.2007, p. 1).
- (2) OJ L 171, 23.6.2006, p. 1. Regulation as last amended by Regulation (EC) No 114/2008 (OJ L 33, 7.2.2008, p. 6).
- (3) OJ L 171, 23.6.2006, p. 90. Regulation as amended by Regulation (EC) No 1233/2007 (OJ L 279, 23.10.2007, p. 10).

- (4) The Commission has checked the information submitted and communicated to the Member States before 31 March 2008 the results of its verifications, along with the necessary amendments.
- (5) In accordance with the first and third subparagraphs of Article 10(1) of Regulation (EC) No 885/2006, the accounts clearance decision referred to in Article 30(1) of Regulation (EC) No 1290/2005 determines, without prejudice to decisions taken subsequently in accordance with Article 31(1) of the Regulation, the amount of expenditure effected in each Member State during the financial year in question recognised as being chargeable to the EAFRD, on the basis of the accounts referred to in Article 8(1)(c) of Regulation (EC) No 1290/2005 and the reductions and suspensions of intermediate payments for the financial year concerned, including the reductions referred to in the third subparagraph of Article 16(4) of Regulation (EC) No 883/2006.
- (6) In the light of the verifications made, 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. The details of these amounts were described in the Summary Report that was presented to the Fund Committee at the same time as this Decision.
- (7) In the light of the verifications made, the information submitted by certain paying agencies requires additional inquiries and their accounts cannot be therefore cleared in this Decision.
- The second subparagraph of Article 10(2) of Regulation (EC) No 885/2006 lays down that the amounts that are recoverable from, or payable to, each Member State, in accordance with the accounts clearance decision referred to in the first subparagraph of Article 10(1) of the said Regulation, shall be determined by deducting the intermediate payments paid during the financial year in question, i.e. 2007, from expenditure recognised for that year in accordance with paragraph 1. Such amounts are to be deducted from, or added to, the following intermediate payment or the final payment.

- Pursuant to Article 33(8) of Regulation (EC) No 1290/2005, 50 % of the financial consequences of non-recovery of irregularities shall be borne by the Member State concerned and 50 % by the Community budget if the recovery of those irregularities has not taken place prior to the closure of a rural development programme within four years of the primary administrative or judicial finding, or within eight years if the recovery is taken to the national courts, or on the closure of the programme if those deadlines expire prior to such closure. Article 33(4) 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 Regulation (EC) No 885/2006. Annex III to the said Regulation provides the model tables 3 and 4 that have to be provided in 2008 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 33(5) of Regulation (EC) No 1290/2005.
- Pursuant to Article 33(7) of Regulation (EC) No (10)1290/2005, after closure of a rural development programme 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 33(4) 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 to be borne by

- the Community budget. This decision is without prejudice to future conformity decisions pursuant to Article 33(5) of the said Regulation.
- (11) 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

Without prejudice to Article 2, the accounts of the paying agencies of the Member States concerning expenditure financed by the European Agricultural Fund for Rural Development (EAFRD) in respect of the 2007 financial year are hereby cleared.

The amounts which are recoverable from, or payable to, each Member State under each rural development programme pursuant to this Decision, including those resulting from the application of Article 33(8) of Regulation (EC) No 1290/2005, are set out in Annex I.

Article 2

For the 2007 financial year, the accounts of the Member States' paying agencies in respect of expenditure per rural development programme financed by the EAFRD, set out in Annex II, are disjoined from this Decision and shall be the subject of a future clearance Decision.

Article 3

This Decision is addressed to the Member States.

Done at Brussels, 30 April 2008.

For the Commission

Mariann FISCHER BOEL

Member of the Commission

ANNEX I

CLEARED EAFRD EXPENDITURE BY RURAL DEVELOPMENT PROGRAMME AND MEASURE FOR FINANCIAL YEAR 2007

Amount to be recovered from or paid to the Member State per programme

A) Approved programmes by 12 December 2007 with declared expenditure for EAFRD

							(in EUR)
CCI: 2007DE06RPO009 measure	Expenditure 2007	Corrections	Total	Non-reusable amounts	Accepted amount cleared for the 2007 financial year	Interim payments reimbursed to the Member State for the financial year	Amount to be recovered from (–) or paid to (+) the Member State in the next declaration
DE: 2007DE06RPO009	i	ii	iii = i + ii	iv	v = iii - iv	vi	vii = v - vi
111	11 129,43	0,00	11 129,43	0,00	11 129,43	11 129,44	- 0,01
121	955 653,89	0,00	955 653,89	0,00	955 653,89	955 653,23	0,66
213	12 158,16	0,00	12 158,16	0,00	12 158,16	12 158,30	-0,14
214	443 358,57	0,00	443 358,57	0,00	443 358,57	443 359,41	- 0,84
311	92 610,00	0,00	92 610,00	0,00	92 610,00	92 610,00	0,00
511	16 207,58	0,00	16 207,58	0,00	16 207,58	16 207,72	-0,14
Total	1 531 117,63	0,00	1 531 117,63	0,00	1 531 117,63	1 531 118,10	- 0,47
DE: 2007DE06RPO010	i	ii	iii = i + ii	iv	v = iii - iv	vi	vii = v - vi
121	4 931 399,67	0,00	4 931 399,67	0,00	4 931 399,67	4 931 399,67	0,00
125	1 081 292,42	0,00	1 081 292,42	0,00	1 081 292,42	1 081 292,42	0,00
212	10 389 724,74	0,00	10 389 724,74	0,00	10 389 724,74	10 389 724,74	0,00
214	9 984 632,86	0,00	9 984 632,86	0,00	9 984 632,86	9 984 632,86	0,00
227	186 975,39	0,00	186 975,39	0,00	186 975,39	186 975,39	0,00
511	58 900,29	0,00	58 900,29	0,00	58 900,29	58 900,00	0,29
Total	26 632 925,37	0,00	26 632 925,37	0,00	26 632 925,37	26 632 925,08	0,29
DE: 2007DE06RPO011	i	ii	iii = i + ii	iv	v = iii - iv	vi	vii = v - vi
212	5 659 936,67	0,00	5 659 936,67	0,00	5 659 936,67	5 659 936,67	0,00
214	12 969 565,38	0,00	12 969 565,38	0,00	12 969 565,38	12 969 565,38	0,00
215	7 187 222,99	0,00	7 187 222,99	0,00	7 187 222,99	7 187 222,99	0,00
Total	25 816 725,04	0,00	25 816 725,04	0,00	25 816 725,04	25 816 725,04	0,00
DE: 2007DE06RPO012	i	ii	iii = i + ii	iv	v = iii - iv	vi	vii = v - vi
121	13 103 850,26	0,00	13 103 850,26	0,00	13 103 850,26	13 103 850,26	0,00
123	864 335,42	0,00	864 335,42	0,00	864 335,42	864 335,42	0,00
125	15 659,50	0,00	15 659,50	0,00	15 659,50	15 659,50	0,00
212	130 205,56	0,00	130 205,56	0,00	130 205,56	0,00	130 205,56
213	121 377,93	0,00	121 377,93	0,00	121 377,93	121 377,93	0,00
214	7 890 396,96	0,00	7 890 396,96	0,00	7 890 396,96	8 020 602,52	- 130 205,56
221	447 554,80	0,00	447 554,80	0,00	447 554,80	447 554,80	0,00
223	70 268,20	0,00	70 268,20	0,00	70 268,20	70 268,20	0,00
225	10 222,50	0,00	10 222,50	0,00	10 222,50	10 222,50	0,00
227	2 319 780,15	0,00	2 319 780,15	0,00	2 319 780,15	2 319 780,15	0,00
323	18 000,00	0,00	18 000,00	0,00	18 000,00	18 000,00	0,00
511	53 740,05	0,00	53 740,05	0,00	53 740,05	53 740,05	0,00
Total	25 045 391,33	0,00	25 045 391,33	0,00	25 045 391,33	25 045 391,33	0,00

115								(in EUR)
111		Expenditure 2007	Corrections	Total		cleared for the 2007	reimbursed to the Member State for	from (–) or paid to (+) the Member State in the
115	DE: 2007DE06RPO015	i	ii	iii = i + ii	iv	v = iii - iv	vi	vii = v - vi
121	111	89 175,73	0,00	89 175,73	0,00	89 175,73	89 175,73	0,00
123	115	373 428,43	0,00	373 428,43	0,00	373 428,43	373 428,43	0,00
125	121	3 097 797,05	0,00	3 097 797,05	0,00	3 097 797,05	3 097 797,05	0,00
211	123	222 888,13	0,00	222 888,13	0,00	222 888,13	222 888,13	0,00
112	125	654 246,13	0,00	654 246,13	0,00	654 246,13	654 246,13	0,00
13	211	239 937,80	0,00	239 937,80	0,00	239 937,80	239 937,80	0,00
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	212	4 515 065,84	0,00	4 515 065,84	0,00	4 515 065,84	4 515 065,84	0,00
216	213	1 181 856,03	0,00	1 181 856,03	0,00	1 181 856,03	1 181 856,03	0,00
221	214	26 410 418,74	0,00	26 410 418,74	0,00	26 410 418,74	26 410 418,74	0,00
227	216	152 652,29	0,00	152 652,29	0,00	152 652,29	152 652,29	0,00
311	221	174 064,72	0,00	174 064,72	0,00	174 064,72	174 064,72	0,00
322	227	403 848,21	0,00	403 848,21	0,00	403 848,21	403 848,21	0,00
Total 25 133,28 0,00 25 133,28 0,00 38 148 772,87 0,00 38 148 772,87 0,00	311	151 856,87	0,00	151 856,87	0,00	151 856,87	151 856,87	0,00
Total 38 148 772.87 0.00 38 148 772.87 0.00 38 148 772.87 38 148 772.87 0.00 DE 2007DE06RP0018 i ii iii = i + ii iv v = iii - iv vi vii = v - vi	322	456 403,62	0,00	456 403,62	0,00	456 403,62	456 403,62	0,00
DE 2007DE0GRP0018 i ii iii iv v iii vi v	511	25 133,28	0,00	25 133,28	0,00	25 133,28	25 133,28	0,00
Total	Total	38 148 772,87	0,00	38 148 772,87	0,00	38 148 772,87	38 148 772,87	0,00
Total 469 435,52 0,00 469 435,52 0,00 469 435,52 618 652,56 −149 217,04 DE 2007DE06RP0019 i ii iii = i + ii iv v = iii − iv vi vii = v − vi 113	DE: 2007DE06RPO018	i	ii	iii = i + ii	iv	v = iii – iv	vi	vii = v - vi
DE_2007DE06RP0019 i	214	469 435,52	0,00	469 435,52	0,00	469 435,52	618 652,56	- 149 217,04
113	Total	469 435,52	0,00	469 435,52	0,00	469 435,52	618 652,56	- 149 217,04
214	DE: 2007DE06RPO019	i	ii	iii = i + ii	iv	v = iii – iv	vi	vii = v - vi
221	113	1 664 881,50	0,00	1 664 881,50	0,00	1 664 881,50	1 664 881,50	0,00
511 288 563,61 0,00 288 563,61 0,00 288 563,61 234 434,12 54 129,49 DE: 2007DE06RPO020 i ii iii = i + ii iv v = iii - iv vi vii = v - vi 212 10 588,61 0,00 10 588,61 0,00 10 588,61 10,588,61 10 588,78 - 0,17 213 14 140,15 0,00 14 140,15 0,00 14 140,15 14 140,17 - 0,02 214 2 015 104,61 0,00 2 015 104,61 0,00 2 015 104,61 2 015 968,49 - 863,88 221 348 098,42 0,00 348 098,42 0,00 348 098,42 348 182,77 - 84,35 511 2 597,71 0,00 2 597,71 0,00 2 597,71 2 597,72 - 0,01 Total 2 390 529,50 0,00 2 390 529,50 0,00 2 390 529,50 2 391 477,93 - 948,43 DE: 2007DE06RP0021 i ii iii = i + ii iv v = iii - iv vi vii = v - vi <t< td=""><td>214</td><td>10 247 940,11</td><td>0,00</td><td>10 247 940,11</td><td>0,00</td><td>10 247 940,11</td><td>10 247 940,11</td><td>0,00</td></t<>	214	10 247 940,11	0,00	10 247 940,11	0,00	10 247 940,11	10 247 940,11	0,00
Total 12 601 818,59 0,00 12 601 818,59 0,00 12 601 818,59 12 546 661,03 55 157,56	221	400 433,37	0,00	400 433,37	0,00	400 433,37	399 405,30	1 028,07
DE: 2007DE06RPO020 i ii iii = i + ii iv v = iii - iv vi vii = v - vi	511	288 563,61	0,00	288 563,61	0,00	288 563,61	234 434,12	54 129,49
212 10 588,61 0,00 10 588,61 0,00 10 588,61 10 588,78 -0,17 213 14 140,15 0,00 14 140,15 0,00 14 140,15 14 140,17 -0,02 214 2 015 104,61 0,00 2 015 104,61 0,00 2 015 104,61 2 015 968,49 -863,88 221 348 098,42 0,00 348 098,42 0,00 348 098,42 348 182,77 -84,35 511 2 597,71 0,00 2 597,71 0,00 2 597,71 2 597,72 -0,01 Total 2 390 529,50 0,00 2 390 529,50 0,00 2 390 529,50 2 391 477,93 -948,43 DE: 2007DE06RP0021 i ii iii = i + ii iv v = iii - iv vi vii = v - vi 111 95 202,55 0,00 95 202,55 0,00 95 202,55 95 202,56 -0,01 123 621 265,00 0,00 621 265,00 0,00 621 265,00 621 265,00 0,00 125 80 473,53 <	Total	12 601 818,59	0,00	12 601 818,59	0,00	12 601 818,59	12 546 661,03	55 157,56
213 14 140,15 0,00 14 140,15 0,00 14 140,15 14 140,15 14 140,17 -0,02 214 2 015 104,61 0,00 2 015 104,61 0,00 2 015 104,61 2 015 968,49 -863,88 221 348 098,42 0,00 348 098,42 0,00 348 098,42 348 182,77 -84,35 511 2 597,71 0,00 2 597,71 0,00 2 597,71 2 597,72 -0,01 Total 2 390 529,50 0,00 2 390 529,50 0,00 2 390 529,50 2 391 477,93 -948,43 DE: 2007DE06RPO021 i ii iii = i + ii iv v = iii - iv vi vii = v - vi 11 95 202,55 0,00 95 202,55 0,00 95 202,55 95 202,56 -0,01 123 621 265,00 0,00 621 265,00 0,00 621 265,00 621 265,00 620 255 95 202,56 -0,01 125 80 473,53 0,00 80 473,53 0,00 80 473,53 80 473,53 </td <td>DE: 2007DE06RPO020</td> <td>i</td> <td>ii</td> <td>iii = i + ii</td> <td>iv</td> <td>v = iii - iv</td> <td>vi</td> <td>vii = v - vi</td>	DE: 2007DE06RPO020	i	ii	iii = i + ii	iv	v = iii - iv	vi	vii = v - vi
214 2 015 104,61 0,00 2 015 104,61 0,00 2 015 104,61 2 015 968,49 -863,88 221 348 098,42 0,00 348 098,42 0,00 348 098,42 348 182,77 -84,35 511 2 597,71 0,00 2 597,71 0,00 2 597,71 2 597,72 -0,01 Total 2 390 529,50 0,00 2 390 529,50 0,00 2 390 529,50 2 391 477,93 -948,43 DE: 2007DE06RPO021 i ii iii = i + ii iv v = iii - iv vi vii = v - vi 111 95 202,55 0,00 95 202,55 0,00 95 202,55 95 202,56 -0,01 123 621 265,00 0,00 621 265,00 0,00 621 265,00 621 265,00 620 26,50 621 265,00 0,00 125 80 473,53 0,00 80 473,53 0,00 80 473,53 80 473,53 0,00 126 6 232 555,79 0,00 6 232 555,79 0,00 896 222,39 896 222,39 8	212	10 588,61	0,00	10 588,61	0,00	10 588,61	10 588,78	- 0,17
221 348 098,42 0,00 348 098,42 0,00 348 098,42 348 182,77 -84,35 511 2 597,71 0,00 2 597,71 0,00 2 597,71 2 597,72 -0,01 Total 2 390 529,50 0,00 2 390 529,50 0,00 2 390 529,50 2 391 477,93 -948,43 DE: 2007DE06RPO021 i ii iii = i + ii iv v = iii - iv vi vii = v - vi 111 95 202,55 0,00 95 202,55 0,00 95 202,55 95 202,56 -0,01 123 621 265,00 0,00 621 265,00 0,00 621 265,00 0,00 125 80 473,53 0,00 80 473,53 0,00 80 473,53 80 473,53 0,00 126 6 232 555,79 0,00 6 232 555,79 0,00 896 222,39 896 222,39 896 222,38 -0,01 212 896 222,39 0,00 896 222,39 0,00 896 222,39 896 222,78 -0,39 213 172 739,17 <td< td=""><td>213</td><td>14 140,15</td><td>0,00</td><td>14 140,15</td><td>0,00</td><td>14 140,15</td><td>14 140,17</td><td>-0,02</td></td<>	213	14 140,15	0,00	14 140,15	0,00	14 140,15	14 140,17	-0,02
511 2 597,71 0,00 2 597,71 0,00 2 597,71 2 597,72 -0,01 DE: 2007DE06RPO021 i ii iii = i + ii iv v = iii - iv vi vii = v - vi 111 95 202,55 0,00 95 202,55 0,00 95 202,55 95 202,56 -0,01 123 621 265,00 0,00 621 265,00 0,00 621 265,00 621 265,00 0,00 125 80 473,53 0,00 80 473,53 0,00 80 473,53 80 473,53 0,00 126 6 232 555,79 0,00 6 232 555,79 0,00 6 232 555,80 -0,01 212 896 222,39 0,00 896 222,39 0,00 896 222,39 896 222,78 -0,39 213 172 739,17 0,00 172 739,17 0,00 172 739,17 172 738,96 0,21 214 6 380 034,48 0,00 6 380 034,48 0,00 6 380 034,48 6 380 034,50 -0,02 221 372 069,50 0,00 372 069,5	214	2 015 104,61	0,00	2 015 104,61	0,00	2 015 104,61	2 015 968,49	- 863,88
Total 2 390 529,50 0,00 2 390 529,50 0,00 2 390 529,50 2 391 477,93 - 948,43 DE: 2007DE06RPO021 i ii iii = i + ii iv v = iii - iv vi vii = v - vi 111 95 202,55 0,00 95 202,55 0,00 95 202,55 95 202,56 - 0,01 123 621 265,00 0,00 621 265,00 0,00 621 265,00 621 265,00 0,00 125 80 473,53 0,00 80 473,53 0,00 80 473,53 80 473,53 0,00 212 896 222,39 0,00 896 222,39 0,00 896 222,39 896 222,39 896 222,78 - 0,39 213 172 739,17 0,00 172 739,17 0,00 172 739,17 172 738,96 0,21 214 6 380 034,48 0,00 6 380 034,48 0,00 6 380 034,48 6 380 034,48 6 380 034,50 - 0,02 221 372 069,50 0,00 372 069,50 0,00 372 069,50 372 069,50 0,00 <td>221</td> <td>348 098,42</td> <td>0,00</td> <td>348 098,42</td> <td>0,00</td> <td>348 098,42</td> <td>348 182,77</td> <td>- 84,35</td>	221	348 098,42	0,00	348 098,42	0,00	348 098,42	348 182,77	- 84,35
DE: 2007DE06RPO021 i ii iii = i + ii iv v = iii - iv vi vii = v - vi 111 95 202,55 0,00 95 202,55 0,00 95 202,55 95 202,56 -0,01 123 621 265,00 0,00 621 265,00 0,00 621 265,00 621 265,00 0,00 125 80 473,53 0,00 80 473,53 0,00 80 473,53 80 473,53 0,00 126 6 232 555,79 0,00 6 232 555,79 0,00 896 222,39 6 232 555,80 -0,01 212 896 222,39 0,00 896 222,39 0,00 896 222,39 896 222,78 -0,39 213 172 739,17 0,00 172 739,17 0,00 172 739,17 172 738,96 0,21 214 6 380 034,48 0,00 6 380 034,48 0,00 6 380 034,48 6 380 034,48 6 380 034,48 6 380 034,50 -0,02 221 372 069,50 0,00 372 069,50 0,00 372 069,50 372 069,50 0,00 <t< td=""><td>511</td><td>2 597,71</td><td>0,00</td><td>2 597,71</td><td>0,00</td><td>2 597,71</td><td>2 597,72</td><td>- 0,01</td></t<>	511	2 597,71	0,00	2 597,71	0,00	2 597,71	2 597,72	- 0,01
111 95 202,55 0,00 95 202,55 0,00 95 202,55 95 202,56 -0,01 123 621 265,00 0,00 621 265,00 0,00 621 265,00 0,00 125 80 473,53 0,00 80 473,53 0,00 80 473,53 80 473,53 0,00 126 6 232 555,79 0,00 6 232 555,79 0,00 6 232 555,79 6 232 555,80 -0,01 212 896 222,39 0,00 896 222,39 0,00 896 222,39 896 222,78 -0,39 213 172 739,17 0,00 172 739,17 0,00 172 739,17 172 738,96 0,21 214 6 380 034,48 0,00 6 380 034,48 0,00 6 380 034,48 6 380 034,50 -0,02 221 372 069,50 0,00 372 069,50 0,00 372 069,50 372 069,50 0,00 321 40 277,62 0,00 40 277,62 0,00 40 277,62 40 277,62 0,00 323 723 928,52 0,00 723 928,52	Total	2 390 529,50	0,00	2 390 529,50	0,00	2 390 529,50	2 391 477,93	- 948,43
123 621 265,00 0,00 621 265,00 0,00 621 265,00 621 265,00 0,00 125 80 473,53 0,00 80 473,53 0,00 80 473,53 80 473,53 0,00 126 6 232 555,79 0,00 6 232 555,79 0,00 6 232 555,79 6 232 555,80 -0,01 212 896 222,39 0,00 896 222,39 0,00 896 222,39 896 222,78 -0,39 213 172 739,17 0,00 172 739,17 0,00 172 739,17 172 738,96 0,21 214 6 380 034,48 0,00 6 380 034,48 0,00 6 380 034,48 6 380 034,50 -0,02 221 372 069,50 0,00 372 069,50 0,00 372 069,50 372 069,50 0,00 321 40 277,62 0,00 40 277,62 0,00 40 277,62 40 277,62 0,00 323 723 928,52 0,00 723 928,52 0,00 723 928,52 723 928,52 0,00 511 4 405,83 0,00 4 405,83 0,00 4 405,83 4 405,83 0,00	DE: 2007DE06RPO021	i	ii	iii = i + ii	iv	v = iii - iv	vi	vii = v - vi
125 80 473,53 0,00 80 473,53 0,00 80 473,53 80 473,53 0,00 126 6 232 555,79 0,00 6 232 555,79 0,00 6 232 555,80 -0,01 212 896 222,39 0,00 896 222,39 0,00 896 222,39 896 222,78 -0,39 213 172 739,17 0,00 172 739,17 0,00 172 739,17 172 738,96 0,21 214 6 380 034,48 0,00 6 380 034,48 0,00 6 380 034,48 6 380 034,50 -0,02 221 372 069,50 0,00 372 069,50 0,00 372 069,50 372 069,50 0,00 321 40 277,62 0,00 40 277,62 0,00 40 277,62 40 277,62 0,00 323 723 928,52 0,00 723 928,52 0,00 723 928,52 723 928,52 0,00 511 4 405,83 0,00 4 405,83 0,00 4 405,83 4 405,83 0,00	111	95 202,55	0,00	95 202,55	0,00	95 202,55	95 202,56	- 0,01
126 6 232 555,79 0,00 6 232 555,79 0,00 6 232 555,79 6 232 555,80 -0,01 212 896 222,39 0,00 896 222,39 0,00 896 222,39 896 222,78 -0,39 213 172 739,17 0,00 172 739,17 0,00 172 739,17 172 738,96 0,21 214 6 380 034,48 0,00 6 380 034,48 0,00 6 380 034,48 6 380 034,50 -0,02 221 372 069,50 0,00 372 069,50 0,00 372 069,50 372 069,50 0,00 321 40 277,62 0,00 40 277,62 0,00 40 277,62 40 277,62 0,00 323 723 928,52 0,00 723 928,52 0,00 723 928,52 723 928,52 0,00 511 4 405,83 0,00 4 405,83 0,00 4 405,83 4 405,83 0,00	123	621 265,00	0,00	621 265,00	0,00	621 265,00	621 265,00	0,00
212 896 222,39 0,00 896 222,39 0,00 896 222,39 896 222,78 -0,39 213 172 739,17 0,00 172 739,17 0,00 172 739,17 172 738,96 0,21 214 6 380 034,48 0,00 6 380 034,48 0,00 6 380 034,48 6 380 034,50 -0,02 221 372 069,50 0,00 372 069,50 0,00 372 069,50 372 069,50 0,00 321 40 277,62 0,00 40 277,62 0,00 40 277,62 40 277,62 0,00 323 723 928,52 0,00 723 928,52 0,00 723 928,52 723 928,52 0,00 511 4 405,83 0,00 4 405,83 0,00 4 405,83 4 405,83 0,00	125	80 473,53	0,00	80 473,53	0,00	80 473,53	80 473,53	0,00
213 172 739,17 0,00 172 739,17 0,00 172 739,17 172 738,96 0,21 214 6 380 034,48 0,00 6 380 034,48 0,00 6 380 034,48 6 380 034,50 -0,02 221 372 069,50 0,00 372 069,50 0,00 372 069,50 372 069,50 0,00 321 40 277,62 0,00 40 277,62 0,00 40 277,62 40 277,62 0,00 323 723 928,52 0,00 723 928,52 0,00 723 928,52 723 928,52 0,00 511 4 405,83 0,00 4 405,83 0,00 4 405,83 4 405,83 0,00	126	6 232 555,79	0,00	6 232 555,79	0,00	6 232 555,79	6 232 555,80	-0,01
214 6 380 034,48 0,00 6 380 034,48 0,00 6 380 034,48 6 380 034,50 -0,02 221 372 069,50 0,00 372 069,50 0,00 372 069,50 372 069,50 0,00 321 40 277,62 0,00 40 277,62 0,00 40 277,62 40 277,62 0,00 323 723 928,52 0,00 723 928,52 0,00 723 928,52 723 928,52 0,00 511 4 405,83 0,00 4 405,83 0,00 4 405,83 4 405,83 0,00	212	896 222,39	0,00	896 222,39	0,00	896 222,39	896 222,78	-0,39
221 372 069,50 0,00 372 069,50 0,00 372 069,50 372 069,50 0,00 321 40 277,62 0,00 40 277,62 0,00 40 277,62 40 277,62 0,00 323 723 928,52 0,00 723 928,52 0,00 723 928,52 723 928,52 723 928,52 511 4 405,83 0,00 4 405,83 0,00 4 405,83 4 405,83 0,00	213	172 739,17	0,00	172 739,17	0,00	172 739,17	172 738,96	0,21
321 40 277,62 0,00 40 277,62 0,00 40 277,62 40 277,62 0,00 323 723 928,52 0,00 723 928,52 0,00 723 928,52 723 928,52 723 928,52 723 928,52 0,00 511 4 405,83 0,00 4 405,83 0,00 4 405,83 4 405,83 0,00	214	6 380 034,48	0,00	6 380 034,48	0,00	6 380 034,48	6 380 034,50	- 0,02
323 723 928,52 0,00 723 928,52 0,00 723 928,52 723 928,52 723 928,52 0,00 511 4 405,83 0,00 4 405,83 0,00 4 405,83 4 405,83 4 405,83 0,00	221	372 069,50	0,00	372 069,50	0,00	372 069,50		0,00
511 4 405,83 0,00 4 405,83 0,00 4 405,83 4 405,83 0,00	321	40 277,62	0,00	40 277,62	0,00	40 277,62		0,00
	323	723 928,52	0,00	723 928,52	0,00	723 928,52	723 928,52	0,00
Total 15 619 174,38 0,00 15 619 174,38 0,00 15 619 174,38 15 619 174,60 -0,22								0,00
	Total	15 619 174,38	0,00	15 619 174,38	0,00	15 619 174,38	15 619 174,60	- 0,22

Control Process Control Con								(in EUR)
114		Expenditure 2007	Corrections	Total		cleared for the 2007	reimbursed to the Member State for	from (–) or paid to (+) the Member State in the
112 11 12 12 17 27 27 3 3 3 20 4 41,33 3 0.00 32 284 641,33 30 00 52 284 641,33 30 32 284 392,45 32 284 392,45 30 30 30 30 30 30 30 3	DE: 2007DE06RPO023	i	ii	iii = i + ii	iv	v = iii - iv	vi	vii = v - vi
214	114	675,00	0,00	675,00	0,00	675,00	675,00	0,00
221	212	11 220,79	0,00	11 220,79	0,00	11 220,79	11 220,79	0,00
Total 107 779,26 0,00 107 779,26 0,00 107 779,26 107 779,26 0,00 22 204 392,45 32 204 392,45 32 204 392,45 0,00 25 204 392,45 32 204 392,45 32 204 392,45 0,00 25 204 392,45 32 204 392,45 32 204 392,45 0,00 25 204 392,45 32 204 392,45 32 204 392,45 0,00 32 304 392,45 32 204 392,45 0,00 32 304 392,45 32 204 392,45 0,00 32 304 392,45 32 204 392,45 0,00 32 304 392,45 32 204 392,45 0,00 32 304 392,45 32 204 392,45 0,00 31 31 31,44 0,00 211 131,44 0,00 211 131,44 0,00 211 131,44 0,00 211 131,44 0,00 211 131,44 0,00 211 131,44 0,00 115 483,49 0,02 0,00 0	214	32 084 641,33	0,00	32 084 641,33	0,00	32 084 641,33	32 084 641,33	0,00
Total 32 204 392,45 0,00 32 204 392,45 0,00 32 204 392,45 32 204 392,45 0,00	221	76,07	0,00	76,07	0,00	76,07	76,07	0,00
Bit 2007E006RPO014	511	107 779,26	0,00	107 779,26	0,00	107 779,26	107 779,26	0,00
112	Total	32 204 392,45	0,00	32 204 392,45	0,00	32 204 392,45	32 204 392,45	0,00
113	ES: 2007ES06RPO014	i	ii	iii = i + ii	iv	v = iii - iv	vi	vii = v - vi
121	112	168 695,98	0,00	168 695,98	0,00	168 695,98	168 695,99	- 0,01
123 615 905,37 0,00 615 905,37 0,00 615 905,37 615 905,37 615 905,38 -0,01 125 1 181 055,70 0,00 1 381 055,70 0,00 1 381 055,70 0,00 211 119 727,83 0,00 119 727,83 0,00 119 727,83 119 728,84 -0,64 212 22 929,85 0,00 22 929,85 0,00 22 929,85 20 30,15 -0,30 214 76 738,07 0,00 76 738,07 76 738,07 76 738,07 76 738,46 -0,39 226 20 335,46 0,00 20 335,46 0,00 20 335,46 0,00 227 4 260,81 0,00 4 260,81 0,00 13 841,88 13 341,39 0,00 323 113 541,30 0,00 113 541,30 0,00 13 341,89 113 541,30 0,00 18 ii	113	211 131,44	0,00	211 131,44	0,00	211 131,44	211 139,00	- 7,56
125	121	1 155 483,49	0,00	1 155 483,49	0,00	1 155 483,49	1 155 483,25	0,24
211	123	615 905,37	0,00	615 905,37	0,00	615 905,37	615 905,38	- 0,01
212	125	1 381 055,70	0,00	1 381 055,70	0,00	1 381 055,70	1 381 055,70	0,00
214	211	119 727,83	0,00	119 727,83	0,00	119 727,83	119 728,47	-0,64
221	212	22 929,85	0,00	22 929,85	0,00	22 929,85	22 930,15	-0,30
226	214	76 738,07	0,00	76 738,07	0,00	76 738,07	76 738,46	-0,39
227	221	13 841,88	0,00	13 841,88	0,00	13 841,88	13 841,88	0,00
Total 3 903 647,18 0.00 113 541,30 0.00 113 541,30 113 541,30 0.00 0	226	20 335,46	0,00	20 335,46	0,00	20 335,46	20 335,46	0,00
Total 3 903 647,18 0,00 3 903 647,18 0,00 3 903 647,18 3 903 655,85 -8,67	227	4 260,81	0,00	4 260,81	0,00	4 260,81	4 260,81	0,00
The Dot The The Dot 323	113 541,30	0,00	113 541,30	0,00	113 541,30	113 541,30	0,00	
111	Total	3 903 647,18	0,00	3 903 647,18	0,00	3 903 647,18	3 903 655,85	- 8,67
112	FR: 2007FR06RPO001	i	ii	iii = i + ii	iv	v = iii - iv	vi	vii = v - vi
113 7 458 236,89 0,00 7 458 236,89 0,00 7 458 236,89 7 458 236,43 0,46 121 78 669 491,84 0,00 78 669 491,84 0,00 78 669 491,84 78 962 107,95 -292 616,11 122 3 959 979,32 0,00 3 959 979,32 0,00 3 959 979,32 4 737 682,98 -777 703,66 123 3 646 339,86 0,00 3 646 339,86 0,00 3 646 339,86 2 868 636,20 777 703,66 125 2 995 524,99 0,00 2 995 524,99 0,00 2 995 524,99 2 995 524,99 0,00 211 190 007 632,51 0,00 190 007 632,51 0,00 190 007 632,51 190 007 724,75 -92,24 212 2 598 536,76 0,00 2 598 536,76 0,00 2 598 536,76 2 598 831,19 -294,43 214 146 642 090,37 0,00 146 642 090,37 0,00 146 642 090,37 146 642 090,42 -0,05 221 2 408 933,86 0,00 395 797,81 0,00 395 797,81 395 797,81	111	1 330 435,59	0,00	1 330 435,59	0,00	1 330 435,59	1 330 435,59	0,00
121 78 669 491,84 0,00 78 669 491,84 0,00 78 669 491,84 78 962 107,95 -292 616,11 122 3 959 979,32 0,00 3 959 979,32 0,00 3 959 979,32 4 737 682,98 -777 703,66 123 3 646 339,86 0,00 3 646 339,86 0,00 3 646 339,86 2 868 636,20 777 703,66 125 2 995 524,99 0,00 2 995 524,99 0,00 2 995 524,99 2 995 524,99 2 995 524,99 0,00 211 190 007 632,51 0,00 190 007 632,51 0,00 190 007 632,51 190 007 724,75 -92,24 212 2 598 536,76 0,00 2 598 536,76 0,00 2 598 536,76 2 598 831,19 -294,43 214 146 642 090,37 0,00 146 642 090,37 0,00 146 642 090,37 146 642 090,37 146 642 090,37 146 642 090,37 146 642 090,37 146 642 090,37 146 642 090,37 146 642 090,37 146 642 090,37 146 642 090,37 146 642 090,37 146 642 090,37 146 642 090,37 146 642 090,37 146 642 090,37 146 642 090,37 146 642 090,37 146 642 090,37 146 642 090,37 1	112	71 973 206,45	0,00	71 973 206,45	0,00	71 973 206,45	71 689 240,35	283 966,10
122 3 959 979,32 0,00 3 959 979,32 0,00 3 959 979,32 4 737 682,98 -777 703,66 123 3 646 339,86 0,00 3 646 339,86 0,00 3 646 339,86 2 868 636,20 777 703,66 125 2 995 524,99 0,00 2 995 524,99 0,00 2 995 524,99 2 995 524,99 2 995 524,99 0,00 211 190 007 632,51 0,00 190 007 632,51 0,00 190 007 632,51 190 007 724,75 -92,24 212 2 598 536,76 0,00 2 598 536,76 0,00 2 598 536,76 2 598 831,19 -294,43 214 146 642 090,37 0,00 146 642 090,37 0,00 146 642 090,37 146 642 090,37 146 642 090,37 146 642 090,37 146 642 090,37 146 642 090,37 10,00 221 2 408 933,86 0,00 2 408 933,86 0,00 395 797,81 0,00 395 797,81 0,00 226 35 050 908,72 0,00 35 050 908,72 0,00 35 050 908,72 34 821 905,78 229 002,94	113	7 458 236,89	0,00	7 458 236,89	0,00	7 458 236,89	7 458 236,43	0,46
123 3 646 339,86 0,00 3 646 339,86 0,00 3 646 339,86 2 868 636,20 777 703,66 125 2 995 524,99 0,00 2 995 524,99 0,00 2 995 524,99 2 995 524,99 0,00 211 190 007 632,51 0,00 190 007 632,51 0,00 190 007 632,51 190 007 724,75 -92,24 212 2 598 536,76 0,00 2 598 536,76 0,00 2 598 536,76 2 598 831,19 -294,43 214 146 642 090,37 0,00 146 642 090,37 0,00 146 642 090,37 146 040 090	121	78 669 491,84	0,00	78 669 491,84	0,00	78 669 491,84	78 962 107,95	- 292 616,11
125 2 995 524,99 0,00 2 995 524,99 0,00 2 995 524,99 2 995 524,99 2 995 524,99 0,00 211 190 007 632,51 0,00 190 007 632,51 0,00 190 007 632,51 190 007 724,75 -92,24 212 2 598 536,76 0,00 2 598 536,76 0,00 2 598 536,76 2 598 831,19 -294,43 214 146 642 090,37 0,00 146 642 090,37 0,00 146 642 090,37 146 642 090,42 -0,05 221 2 408 933,86 0,00 2 408 933,86 0,00 2 408 933,86 2 399 590,90 9 342,96 223 395 797,81 0,00 395 797,81 0,00 395 797,81 0,00 35 050 908,72 0,00 35 050 908,72 348 21 905,78 229 002,94 227 440 036,11 0,00 440 036,11 0,00 440 036,11 668 973,97 -228 937,86 323 2 974 260,38 0,00 2 974 260,38 0,00 2 974 260,38 2 974 260,40 -0,02 511 55 927,95 0,00	122	3 959 979,32	0,00	3 959 979,32	0,00	3 959 979,32	4 737 682,98	- 777 703,66
211 190 007 632,51 0,00 190 007 632,51 0,00 190 007 632,51 190 007 632,51 190 007 724,75 -92,24 212 2 598 536,76 0,00 2 598 536,76 0,00 2 598 536,76 2 598 831,19 -294,43 214 146 642 090,37 0,00 146 642 090,37 0,00 146 642 090,37 146 642 090,42 -0,05 221 2 408 933,86 0,00 2 408 933,86 0,00 2 408 933,86 2 399 590,90 9 342,96 223 395 797,81 0,00 395 797,81 0,00 395 797,81 395 797,81 0,00 226 35 050 908,72 0,00 35 050 908,72 0,00 35 050 908,72 34 821 905,78 229 002,94 227 440 036,11 0,00 440 036,11 0,00 440 036,11 668 973,97 -228 937,86 323 2 974 260,38 0,00 2 974 260,38 0,00 2 974 260,38 2 974 260,38 2 974 260,38 2 974 260,38 2 974 260,38 2 974 260,38 2 974 260,38 2 974 260,38 2 974 260,38	123	3 646 339,86	0,00	3 646 339,86	0,00	3 646 339,86	2 868 636,20	777 703,66
212 2 598 536,76 0,00 2 598 536,76 0,00 2 598 536,76 2 598 831,19 - 294,43 214 146 642 090,37 0,00 146 642 090,37 0,00 146 642 090,37 146 642 090,42 - 0,05 221 2 408 933,86 0,00 2 408 933,86 0,00 2 408 933,86 2 399 590,90 9 342,96 223 395 797,81 0,00 395 797,81 0,00 395 797,81 395 797,81 0,00 226 35 050 908,72 0,00 35 050 908,72 0,00 35 050 908,72 34 821 905,78 229 002,94 227 440 036,11 0,00 440 036,11 0,00 440 036,11 668 973,97 - 228 937,86 323 2 974 260,38 0,00 2 974 260,38 0,00 2 974 260,38 2 974 260,40 - 0,02 511 55 927,95 0,00 55 927,95 0,00 55 927,95 55 927,95 0,00 Total 550 607 339,41 0,00 550 607 339,41 0,00 4 972,48 4 972,50 - 0,02	125	2 995 524,99	0,00	2 995 524,99	0,00	2 995 524,99	2 995 524,99	0,00
214 146 642 090,37 0,00 146 642 090,37 0,00 146 642 090,37 146 642 090,42 -0,05 221 2 408 933,86 0,00 2 408 933,86 0,00 2 408 933,86 2 399 590,90 9 342,96 223 395 797,81 0,00 395 797,81 0,00 395 797,81 395 797,81 0,00 226 35 050 908,72 0,00 35 050 908,72 0,00 35 050 908,72 34 821 905,78 229 002,94 227 440 036,11 0,00 440 036,11 0,00 440 036,11 668 973,97 - 228 937,86 323 2 974 260,38 0,00 2 974 260,38 0,00 2 974 260,38 2 974 260,40 - 0,02 511 55 927,95 0,00 55 927,95 0,00 55 927,95 55 927,95 0,00 Total 550 607 339,41 0,00 550 607 339,41 0,00 550 607 339,41 550 606 967,67 371,75 FR: 2007FR06RP0005 i ii iii iii ii iv v = iii - iv vi	211	190 007 632,51	0,00	190 007 632,51	0,00	190 007 632,51	190 007 724,75	- 92,24
221 2 408 933,86 0,00 2 408 933,86 0,00 2 408 933,86 2 399 590,90 9 342,96 223 395 797,81 0,00 395 797,81 0,00 395 797,81 395 797,81 0,00 226 35 050 908,72 0,00 35 050 908,72 0,00 35 050 908,72 34 821 905,78 229 002,94 227 440 036,11 0,00 440 036,11 0,00 440 036,11 668 973,97 - 228 937,86 323 2 974 260,38 0,00 2 974 260,38 0,00 2 974 260,38 2 974 260,40 - 0,02 511 55 927,95 0,00 55 927,95 0,00 55 927,95 55 927,95 0,00 Total 550 607 339,41 0,00 550 607 339,41 0,00 550 607 339,41 550 606 967,67 371,75 FR: 2007FR06RPO005 i ii iii = i + ii iv v = iii - iv vi vii = v - vi 113 4 972,48 0,00 4 972,48 0,00 4 972,48 4 972,50 - 0,02 211 120 414,52 0,00 120 414,52 0,00 120 414,52	212	2 598 536,76	0,00	2 598 536,76	0,00	2 598 536,76	2 598 831,19	- 294,43
223 395 797,81 0,00 395 797,81 0,00 395 797,81 395 797,81 0,00 226 35 050 908,72 0,00 35 050 908,72 0,00 35 050 908,72 34 821 905,78 229 002,94 227 440 036,11 0,00 440 036,11 0,00 440 036,11 668 973,97 - 228 937,86 323 2 974 260,38 0,00 2 974 260,38 0,00 2 974 260,38 2 974 260,40 - 0,02 511 55 927,95 0,00 55 927,95 0,00 55 927,95 55 927,95 0,00 Total 550 607 339,41 0,00 550 607 339,41 0,00 550 607 339,41 550 606 967,67 371,75 FR: 2007FR06RP0005 i ii iii = i + ii iv v = iii - iv vi vii = v - vi 113 4 972,48 0,00 4 972,48 0,00 4 972,48 4 972,50 - 0,02 211 120 414,52 0,00 120 414,52 0,00 120 414,52 120 415,69 - 1,17 212 <td>214</td> <td>146 642 090,37</td> <td>0,00</td> <td>146 642 090,37</td> <td>0,00</td> <td>146 642 090,37</td> <td>146 642 090,42</td> <td>- 0,05</td>	214	146 642 090,37	0,00	146 642 090,37	0,00	146 642 090,37	146 642 090,42	- 0,05
226 35 050 908,72 0,00 35 050 908,72 0,00 35 050 908,72 34 821 905,78 229 002,94 227 440 036,11 0,00 440 036,11 0,00 440 036,11 668 973,97 - 228 937,86 323 2 974 260,38 0,00 2 974 260,38 0,00 2 974 260,38 2 974 260,40 - 0,02 511 55 927,95 0,00 55 927,95 0,00 55 927,95 55 927,95 0,00 Total 550 607 339,41 0,00 550 607 339,41 0,00 550 607 339,41 550 606 967,67 371,75 FR: 2007FR06RPO005 i ii iii = i + ii iv v = iii - iv vi vii = v - vi 113 4 972,48 0,00 4 972,48 0,00 4 972,48 4 972,50 - 0,02 211 120 414,52 0,00 120 414,52 0,00 120 414,52 120 415,69 - 1,17 212 31 283,37 0,00 286 489,68 0,00 286 489,68 286 490,44 - 0,76	221	2 408 933,86	0,00	2 408 933,86	0,00	2 408 933,86	2 399 590,90	9 342,96
227 440 036,11 0,00 440 036,11 0,00 440 036,11 668 973,97 - 228 937,86 323 2 974 260,38 0,00 2 974 260,38 0,00 2 974 260,38 2 974 260,40 - 0,02 511 55 927,95 0,00 55 927,95 0,00 55 927,95 55 927,95 0,00 Total 550 607 339,41 0,00 550 607 339,41 0,00 550 607 339,41 550 606 967,67 371,75 FR: 2007FR06RPO005 i ii iii = i + ii iv v = iii - iv vi vii = v - vi 113 4 972,48 0,00 4 972,48 0,00 4 972,48 4 972,50 - 0,02 211 120 414,52 0,00 120 414,52 0,00 120 414,52 120 415,69 - 1,17 212 31 283,37 0,00 31 283,37 0,00 31 283,37 31 283,78 - 0,41 214 286 489,68 0,00 286 489,68 0,00 286 489,68 286 490,44 - 0,76	223	395 797,81	0,00	395 797,81	0,00	395 797,81	395 797,81	0,00
323 2 974 260,38 0,00 2 974 260,38 0,00 2 974 260,38 2 974 260,40 - 0,02 511 55 927,95 0,00 55 927,95 0,00 55 927,95 55 927,95 0,00 Total 550 607 339,41 0,00 550 607 339,41 0,00 550 607 339,41 550 606 967,67 371,75 FR: 2007FR06RPO005 i ii iii = i + ii iv v = iii - iv vi vii = v - vi 113 4 972,48 0,00 4 972,48 0,00 4 972,48 4 972,50 - 0,02 211 120 414,52 0,00 120 414,52 0,00 120 414,52 120 415,69 - 1,17 212 31 283,37 0,00 31 283,37 0,00 31 283,37 31 283,78 - 0,41 214 286 489,68 0,00 286 489,68 0,00 286 489,68 286 490,44 - 0,76	226	35 050 908,72	0,00	35 050 908,72	0,00	35 050 908,72	34 821 905,78	229 002,94
511 55 927,95 0,00 55 927,95 0,00 55 927,95 55 927,95 0,00 Total 550 607 339,41 0,00 550 607 339,41 0,00 550 607 339,41 550 606 967,67 371,75 FR: 2007FR06RPO005 i ii iii = i + ii iv v = iii - iv vi vii = v - vi 113 4 972,48 0,00 4 972,48 0,00 4 972,48 4 972,50 - 0,02 211 120 414,52 0,00 120 414,52 0,00 120 414,52 120 415,69 - 1,17 212 31 283,37 0,00 31 283,37 0,00 31 283,37 31 283,78 - 0,41 214 286 489,68 0,00 286 489,68 0,00 286 489,68 286 490,44 - 0,76	227	440 036,11	0,00	440 036,11	0,00	440 036,11	668 973,97	- 228 937,86
Total 550 607 339,41 0,00 550 607 339,41 0,00 550 607 339,41 550 606 967,67 371,75 FR: 2007FR06RP0005 i ii iii = i + ii iv v = iii - iv vi vii = v - vi 113 4 972,48 0,00 4 972,48 0,00 4 972,48 4 972,50 - 0,02 211 120 414,52 0,00 120 414,52 0,00 120 414,52 120 415,69 - 1,17 212 31 283,37 0,00 31 283,37 0,00 31 283,78 - 0,41 214 286 489,68 0,00 286 489,68 0,00 286 489,68 286 490,44 - 0,76	323	2 974 260,38	0,00	2 974 260,38	0,00	2 974 260,38	2 974 260,40	-0,02
FR: 2007FR06RPO005 i ii iii = i + ii iv v = iii - iv vi vii = v - vi 113 4 972,48 0,00 4 972,48 0,00 4 972,48 4 972,50 - 0,02 211 120 414,52 0,00 120 414,52 0,00 120 414,52 120 415,69 - 1,17 212 31 283,37 0,00 31 283,37 0,00 31 283,37 31 283,78 - 0,41 214 286 489,68 0,00 286 489,68 0,00 286 489,68 286 490,44 - 0,76	511	55 927,95	0,00	55 927,95	0,00	55 927,95	55 927,95	0,00
113 4 972,48 0,00 4 972,48 0,00 4 972,48 4 972,50 - 0,02 211 120 414,52 0,00 120 414,52 0,00 120 414,52 120 415,69 - 1,17 212 31 283,37 0,00 31 283,37 0,00 31 283,37 31 283,78 - 0,41 214 286 489,68 0,00 286 489,68 0,00 286 489,68 286 490,44 - 0,76	Total	550 607 339,41	0,00	550 607 339,41	0,00	550 607 339,41	550 606 967,67	371,75
211 120 414,52 0,00 120 414,52 0,00 120 414,52 120 415,69 -1,17 212 31 283,37 0,00 31 283,37 0,00 31 283,37 31 283,78 -0,41 214 286 489,68 0,00 286 489,68 0,00 286 489,68 286 490,44 -0,76	FR: 2007FR06RPO005	i	ii	iii = i + ii	iv	v = iii - iv	vi	vii = v - vi
212 31 283,37 0,00 31 283,37 0,00 31 283,37 31 283,78 -0,41 214 286 489,68 0,00 286 489,68 0,00 286 489,68 286 490,44 -0,76	113	4 972,48	0,00	4 972,48	0,00	4 972,48	4 972,50	- 0,02
214 286 489,68 0,00 286 489,68 0,00 286 489,68 286 490,44 -0,76	211	120 414,52	0,00	120 414,52	0,00	120 414,52	120 415,69	- 1,17
	212	31 283,37	0,00	31 283,37	0,00	31 283,37	31 283,78	- 0,41
Total 443 160,05 0,00 443 160,05 0,00 443 160,05 443 162,41 -2,36	214	286 489,68	0,00	286 489,68	0,00	286 489,68	286 490,44	
	Total	443 160,05	0,00	443 160,05	0,00	443 160,05	443 162,41	- 2,36

A Interim payments A	
	Amount to be recovered from (–) or paid to (+) he Member State in the next declaration
FR: 2007FR06RPO006 i iii iii = i + ii iv v = iii – iv vi	vii = v - vi
113 406 700,15 0,00 406 700,15 0,00 406 700,15 406 701,49	- 1,34
211 78 153,21 0,00 78 153,21 0,00 78 153,21 78 153,30	-0,09
212 37 921,47 0,00 37 921,47 0,00 37 921,47 37 921,56	- 0,09
214 750 334,74 0,00 750 334,74 0,00 750 334,74 750 336,46	- 1,72
Total 1 273 109,57 0,00 1 273 109,57 0,00 1 273 109,57 1 273 112,81	- 3,24
HU: 2007HU06RPO001 i ii iii = i + ii iv v = iii – iv vi	vii = v - vi
511 1 569 249,15 0,00 1 569 249,15 0,00 1 569 249,15 1 569 249,15	0,00
Total 1 569 249,15 0,00 1 569 249,15 0,00 1 569 249,15 1 569 249,15	0,00
IE: 2007IE06RPO001 i iii iii = i + ii iv v = iii – iv vi	vii = v - vi
113 27 604 566,12 0,00 27 604 566,12 0,00 27 604 566,12 26 860 195,87	744 370,25
212 79 543 964,44 0,00 79 543 964,44 0,00 79 543 964,44 79 540 867,93	3 096,51
214 217 560 148,03 0,00 217 560 148,03 0,00 217 560 148,03 217 560 148,03	0,00
Total 324 708 678,59 0,00 324 708 678,59 0,00 324 708 678,59 323 961 211,83	747 466,76
IT: 2007IT06RPO002 i iii iii = i + ii iv v = iii – iv vi	vii = v - vi
111 132,00 0,00 132,00 0,00 132,00 132,00	0,00
112 8 800,00 0,00 8 800,00 0,00 8 800,00 8 800,00	0,00
122 5 688,77 0,00 5 688,77 0,00 5 688,77 5 688,77	0,00
123 670 513,22 0,00 670 513,22 0,00 670 513,22 670 513,22	0,00
125 659 861,95 0,00 659 861,95 0,00 659 861,95 659 861,95	0,00
211 4 729 463,16 0,00 4 729 463,16 0,00 4 729 463,16 4 729 463,16	0,00
214 7 762 017,30 0,00 7 762 017,30 0,00 7 762 017,30 7 762 017,30 7 762 017,30	0,00
227 6 409,48 0,00 6 409,48 0,00 6 409,48 6 409,48	0,00
321 51 744,00 0,00 51 744,00 0,00 51 744,00 51 744,00	0,00
Total 13 894 629,88 0,00 13 894 629,88 0,00 13 894 629,88 13 894 629,88	0,00
IT: 2007IT06RPO003 i iii iii = i + ii iv v = iii – iv vi	vii = v - vi
111 34 789,96 0,00 34 789,96 0,00 34 789,96 34 789,97	- 0,01
112 54 868,00 0,00 54 868,00 0,00 54 868,00 54 868,00	0,00
113 7 701,79 0,00 7 701,79 0,00 7 701,79 7 701,80	- 0,01
122 92 602,13 0,00 92 602,13 0,00 92 602,13 92 602,13	0,00
123 2 743 752,00 0,00 2 743 752,00 0,00 2 743 752,00 2 743 752,00	0,00
211 1 377 207,17 0,00 1 377 207,17 0,00 1 377 207,17 1 377 207,14	0,03
212 210 225,57 0,00 210 225,57 0,00 210 225,57 210 225,57	0,00
214	0,00
221	0,02
311 18 204,66 0,00 18 204,66 0,00 18 204,66 18 204,66 321 253 787,87 0,00 253 787,87 0,00 253 787,87 253 787,89	- 0,01 - 0,02
322 55 293,61 0,00 253787,87 0,00 253787,87 253787,87 322 55 293,61 0,00 55 293,61 55 293,61	0,00
Total 20 819 455,72 0,00 20 819 455,72 0,00 20 819 455,72 20 819 455,72	0,00
IT: 2007IT06RPO004 i ii ii iii = i + ii iv v = iii - iv vi	vii = v - vi
112 72 600,00 0,00 72 600,00 0,00 72 600,00 72 600,00	0,00
121 3 216 692,69 0,00 3 216 692,69 0,00 3 216 692,69 3 216 692,69	0,00
122 1 562 035,12 0,00 1 562 035,12 0,00 1 562 035,12 1 562 035,12	0,00
123 461 032,99 0,00 461 032,99 0,00 461 032,99 461 032,99	0,00
211 1 224 396,36 0,00 1 224 396,36 0,00 1 224 396,36 1 224 396,36	0,00
214 751 046,08 0,00 751 046,08 0,00 751 046,08 751 046,08 751 046,08	0,00
221 860 770,53 0,00 860 770,53 0,00 860 770,53 860 770,53	0,00

CCI: 2007DE06RP0009 Expenditure 2007 Corrections Total Non-reusable amount cleared for the 2007 Member State for the	Amount to be recovered from (–) or paid to (+)
financial year the financial year	the Member State in the next declaration
223 132 277,04 0,00 132 277,04 0,00 132 277,04 132 277,04	0,00
225 4 631,31 0,00 4 631,31 0,00 4 631,31 4 631,31	0,00
226 243 318,07 0,00 243 318,07 0,00 243 318,07 243 318,07	0,00
227 97 635,56 0,00 97 635,56 0,00 97 635,56 97 635,56	0,00
313 97 869,03 0,00 97 869,03 0,00 97 869,03 97 869,03	0,00
Total 8 724 304,78 0,00 8 724 304,78 0,00 8 724 304,78 8 724 304,78	0,00
IT: 2007IT06RPO006 i ii iii iii = i + ii iv v = iii – iv vi	vii = v - vi
111 10 992,80 0,00 10 992,80 0,00 10 992,80 10 992,80	0,00
112 70 000,00 0,00 70 000,00 0,00 70 000,00 70 000,00	0,00
121	0,00
122 25 831,22 0,00 25 831,22 0,00 25 831,22 25 831,22	0,00
123 651 755,28 0,00 651 755,28 0,00 651 755,28 651 755,28	0,00
125 317 304,27 0,00 317 304,27 0,00 317 304,27 317 304,27	0,00
126 13 759,37 0,00 13 759,37 0,00 13 759,37 13 759,38	-0,01
211 580 729,97 0,00 580 729,97 0,00 580 729,97 580 729,97	0,00
212 3 944,36 0,00 3 944,36 0,00 3 944,36 3 944,36	0,00
214	0,00
221 630,78 0,00 630,78 0,00 630,78 630,78	0,00
226 7 945,63 0,00 7 945,63 0,00 7 945,63 7 945,63	0,00
311 249 634,93 0,00 249 634,93 0,00 249 634,93 249 634,93	0,00
321 720 635,50 0,00 720 635,50 0,00 720 635,50 720 635,50	0,00
Total 6 077 803,52 0,00 6 077 803,52 0,00 6 077 803,52 6 077 803,53	-0,01
IT: 2007IT06RPO007 i ii iii = i + ii iv v = iii – iv vi	vii = v - vi
112 79 180,00 0,00 79 180,00 0,00 79 180,00 79 180,00	0,00
121 3 533 434,83 0,00 3 533 434,83 0,00 3 533 434,83 3 533 434,83	0,00
123	0,00
125 144 432,95 0,00 144 432,95 0,00 144 432,95 144 432,96	-0,01
126 5 447,33 0,00 5 447,33 0,00 5 447,33 5 447,34	- 0,01
211 3 002 076,00 0,00 3 002 076,00 0,00 3 002 076,00 3 002 076,00	0,00
214	0,01
221 5 296 473,49 0,00 5 296 473,49 0,00 5 296 473,49 5 296 473,51	-0,02
311 944 776,41 0,00 944 776,41 0,00 944 776,41 944 776,42	- 0,01
321 430 762,71 0,00 430 762,71 0,00 430 762,71 430 762,71	0,00
511 39 902,84 0,00 39 902,84 0,00 39 902,84 39 902,84	0,00
Total 31 191 030,50 0,00 31 191 030,50 0,00 31 191 030,50 31 191 030,54	- 0,04
IT: 2007IT06RPO009 i ii iii iii = i + ii iv v = iii – iv vi	vii = v - vi
111 54 706,94 0,00 54 706,94 0,00 54 706,94 54 706,94	0,00
112 81 400,00 0,00 81 400,00 0,00 81 400,00 81 400,00	0,00
113 354 978,10 0,00 354 978,10 0,00 354 978,10 354 978,10	0,00
121 695 350,91 0,00 695 350,91 0,00 695 350,91 695 350,91	0,00
122 1 352 917,26 0,00 1 352 917,26 0,00 1 352 917,26 1 352 917,26	0,00
123 421 547,20 0,00 421 547,20 0,00 421 547,20 421 547,20	0,00
125 345 439,45 0,00 345 439,45 0,00 345 439,45 345 439,45	0,00
211 2 664 665,45 0,00 2 664 665,45 0,00 2 664 665,45 2 664 665,45	0,00
214	0,00
221 1 111 066,18 0,00 1 111 066,18 0,00 1 111 066,18 1 111 066,18	0,00
312 4 064,14 0,00 4 064,14 0,00 4 064,14 4 064,14	0,00
321 301 486,44 0,00 301 486,44 0,00 301 486,44 301 486,44	0,00
Total 24 004 130,66 0,00 24 004 130,66 0,00 24 004 130,66 24 004 130,66	0,00

							(in EUR)
CCI: 2007DE06RPO009 measure	Expenditure 2007	Corrections	Total	Non-reusable amounts	Accepted amount cleared for the 2007 financial year	Interim payments reimbursed to the Member State for the financial year	Amount to be recovered from (–) or paid to (+) the Member State in the next declaration
IT: 2007IT06RPO010	i	ii	iii = i + ii	iv	v = iii - iv	vi	vii = v - vi
111	2 533,18	0,00	2 533,18	0,00	2 533,18	2 533,18	0,00
113	299 977,51	0,00	299 977,51	0,00	299 977,51	299 977,55	- 0,04
121	2 408 502,88	0,00	2 408 502,88	0,00	2 408 502,88	2 408 502,87	0,01
122	502 070,27	0,00	502 070,27	0,00	502 070,27	502 070,28	- 0,01
125	21 301,37	0,00	21 301,37	0,00	21 301,37	21 301,37	0,00
214	3 602 146,59	0,00	3 602 146,59	0,00	3 602 146,59	3 602 146,60	- 0,01
221	2 341 659,74	0,00	2 341 659,74	0,00	2 341 659,74	2 341 659,45	0,29
223	13 407,77	0,00	13 407,77	0,00	13 407,77	13 407,77	0,00
225	957,52	0,00	957,52	0,00	957,52	957,51	0,01
311	877 994,20	0,00	877 994,20	0,00	877 994,20	877 994,19	0,01
Total	10 070 551,03	0,00	10 070 551,03	0,00	10 070 551,03	10 070 550,77	0,26
IT: 2007IT06RPO012	i	ii	iii = i + ii	iv	v = iii - iv	vi	vii = v - vi
111	147 723,81	0,00	147 723,81	0,00	147 723,81	147 723,81	0,00
112	627 000,00	0,00	627 000,00	0,00	627 000,00	627 000,00	0,00
121	1 987 191,62	0,00	1 987 191,62	0,00	1 987 191,62	1 987 191,62	0,00
122	269 775,85	0,00	269 775,85	0,00	269 775,85	269 775,85	0,00
123	3 811 579,76	0,00	3 811 579,76	0,00	3 811 579,76	3 811 579,76	0,00
125	264 274,59	0,00	264 274,59	0,00	264 274,59	264 274,59	0,00
211	1 137 472,29	0,00	1 137 472,29	0,00	1 137 472,29	1 137 472,29	0,00
212	415 824,22	0,00	415 824,22	0,00	415 824,22	415 824,22	0,00
214	9 750 202,13	0,00	9 750 202,13	0,00	9 750 202,13	9 750 202,13	0,00
221	1 183 918,35	0,00	1 183 918,35	0,00	1 183 918,35	1 183 918,35	0,00
311	234 343,36	0,00	234 343,36	0,00	234 343,36	234 343,36	0,00
321	140 712,62	0,00	140 712,62	0,00	140 712,62	140 712,62	0,00
322	3 757,74	0,00	3 757,74	0,00	3 757,74	3 757,74	0,00
Total	19 973 776,34	0,00	19 973 776,34	0,00	19 973 776,34	19 973 776,34	0,00
IT: 2007IT06RPO014	i	ii	iii = i + ii	iv	v = iii - iv	vi	vii = v - vi
111	24 194,02	0,00	24 194,02	0,00	24 194,02	24 194,02	0,00
113	225 253,17	0,00	225 253,17	0,00	225 253,17	225 253,19	- 0,02
123	18 126,56	0,00	18 126,56	0,00	18 126,56	18 126,55	0,01
125	922 404,95	0,00	922 404,95	0,00	922 404,95	922 404,98	- 0,03
211	3 677 249,75	0,00	3 677 249,75	0,00	3 677 249,75	3 677 249,73	0,02
214	16 477,18	0,00	16 477,18	0,00	16 477,18	16 477,19	- 0,01
221	750 713,51	0,00	750 713,51	0,00	750 713,51	750 713,50	0,01
321	484 660,78	0,00	484 660,78	0,00	484 660,78	484 660,77	0,01
511	34 188,00	0,00	34 188,00	0,00	34 188,00	34 188,00	0,00
Total	6 153 267,92	0,00	6 153 267,92	0,00	6 153 267,92	6 153 267,93	- 0,01
IT: 2007IT06RPO016	i	ii	iii = i + ii	iv	v = iii - iv	vi	vii = v - vi
113	27 619,63	0,00	27 619,63	0,00	27 619,63	27 619,63	0,00
211	311 821,26	0,00	311 821,26	0,00	311 821,26	311 821,26	0,00
212	1 041 265,32	0,00	1 041 265,32	0,00	1 041 265,32	1 041 265,32	0,00
214	386 465,67	0,00	386 465,67	0,00	386 465,67	386 465,67	0,00
215	2 805 623,23	0,00	2 805 623,23	0,00	2 805 623,23	2 805 623,23	0,00
221	84 736,09	0,00	84 736,09	0,00	84 736,09	84 736,09	0,00
Total	4 657 531,20	0,00	4 657 531,20	0,00	4 657 531,20	4 657 531,20	0,00

							(in EUR)
CCI: 2007DE06RPO009 measure	Expenditure 2007	Corrections	Total	Non-reusable amounts	Accepted amount cleared for the 2007 financial year	Interim payments reimbursed to the Member State for the financial year	Amount to be recovered from (–) or paid to (+) the Member State in the next declaration
IT: 2007IT06RPO018	i	ii	iii = i + ii	iv	v = iii - iv	vi	vii = v - vi
211	851 878,81	0,00	851 878,81	0,00	851 878,81	851 878,81	0,00
212	2 702 313,22	0,00	2 702 313,22	0,00	2 702 313,22	2 702 313,22	0,00
214	8 135 219,43	0,00	8 135 219,43	0,00	8 135 219,43	8 135 219,43	0,00
221	430 671,80	0,00	430 671,80	0,00	430 671,80	430 671,80	0,00
Total	12 120 083,26	0,00	12 120 083,26	0,00	12 120 083,26	12 120 083,26	0,00
IT: 2007IT06RPO019	i	ii	iii = i + ii	iv	v = iii - iv	vi	vii = v - vi
113	95 630,41	0,00	95 630,41	0,00	95 630,41	95 630,41	0,00
211	4 678 832,02	0,00	4 678 832,02	0,00	4 678 832,02	4 678 832,02	0,00
212	531 277,45	0,00	531 277,45	0,00	531 277,45	531 277,45	0,00
214	6 409 858,05	0,00	6 409 858,05	0,00	6 409 858,05	6 409 858,05	0,00
221	2 431 408,22	0,00	2 431 408,22	0,00	2 431 408,22	2 431 408,22	0,00
Total	14 147 006,15	0,00	14 147 006,15	0,00	14 147 006,15	14 147 006,15	0,00
LU: 2007LU06RPO001	i	ii	iii = i + ii	iv	v = iii - iv	vi	vii = v - vi
111	9 935,24	0,00	9 935,24	0,00	9 935,24	9 935,24	0,00
112	171 564,31	0,00	171 564,31	0,00	171 564,31	171 564,31	0,00
121	4 259 140,87	0,00	4 259 140,87	0,00	4 259 140,87	4 259 140,87	0,00
122	35 132,76	0,00	35 132,76	0,00	35 132,76	35 132,76	0,00
125	146 871,00	0,00	146 871,00	0,00	146 871,00	146 871,00	0,00
212	3 959 891,27	0,00	3 959 891,27	0,00	3 959 891,27	3 959 891,27	0,00
214	1 865 896,26	0,00	1 865 896,26	0,00	1 865 896,26	1 865 896,26	0,00
225	11 039,51	0,00	11 039,51	0,00	11 039,51	11 039,51	0,00
311	67 549,92	0,00	67 549,92	0,00	67 549,92	67 549,92	0,00
312	19 645,06	0,00	19 645,06	0,00	19 645,06	19 645,06	0,00
313	12 821,53	0,00	12 821,53	0,00	12 821,53	12 821,53	0,00
321	312 454,46	0,00	312 454,46	0,00	312 454,46	312 454,46	0,00
322	152 390,50	0,00	152 390,50	0,00	152 390,50	152 390,50	0,00
323	9 798,82	0,00	9 798,82	0,00	9 798,82	9 798,82	0,00
331	46 705,26	0,00	46 705,26	0,00	46 705,26	46 705,26	0,00
Total	11 080 836,77	0,00	11 080 836,77	0,00	11 080 836,77	11 080 836,77	0,00
NL: 2007NL06RPO001	i	ii	iii = i + ii	iv	v = iii - iv	vi	vii = v - vi
111	1 032 861,50	0,00	1 032 861,50	0,00	1 032 861,50	1 049 798,50	-16 937,00
121	1 314 880,50	0,00	1 314 880,50	0,00	1 314 880,50	1 269 321,50	45 559,00
132	4 605,00	0,00	4 605,00	0,00	4 605,00	5 449,00	- 844,00
214	14 642 984,50	0,00	14 642 984,50	0,00	14 642 984,50	14 795 041,00	- 152 056,50
216	8 778,00	0,00	8 778,00	0,00	8 778,00	8 778,00	0,00
221	743 090,50	0,00	743 090,50	0,00	743 090,50	743 090,50	0,00
311	3 678,00	0,00	3 678,00	0,00	3 678,00	3 678,00	0,00
313	7 786,00	0,00	7 786,00	0,00	7 786,00	7 786,00	0,00
321	16 748,50	0,00	16 748,50	0,00	16 748,50	16 748,50	0,00
322	146 366,00	0,00	146 366,00	0,00	146 366,00	0,00	146 366,00
323	172 051,00	0,00	172 051,00	0,00	172 051,00	318 417,00	- 146 366,00
341	14 703,00	0,00	14 703,00	0,00	14 703,00	14 703,00	0,00
Total	18 108 532,50	0,00	18 108 532,50	0,00	18 108 532,50	18 232 811,00	- 124 278,50

CCI: 2007DE06RPO009 measure	Expenditure 2007	Corrections	Total	Non-reusable amounts	Accepted amount cleared for the 2007 financial year	Interim payments reimbursed to the Member State for the financial year	Amount to be recovered from (-) or paid to (+) the Member State in the next declaration
SE: 2007SE06RPO001	i	ii	iii = i + ii	iv	v = iii - iv	vi	vii = v - vi
111	6 078 255,81	0,00	6 078 255,81	0,00	6 078 255,81	6 078 255,81	0,00
112	39 240,67	0,00	39 240,67	0,00	39 240,67	39 240,67	0,00
121	2 808 599,57	0,00	2 808 599,57	0,00	2 808 599,57	2 808 599,57	0,00
123	119 577,09	0,00	119 577,09	0,00	119 577,09	119 577,07	0,02
125	784,68	0,00	784,68	0,00	784,68	784,68	0,00
212	41 019 057,43	0,00	41 019 057,43	0,00	41 019 057,43	41 019 055,96	1,47
214	124 287 604,81	0,00	124 287 604,81	0,00	124 287 604,81	124 262 353,61	25 251,20
216	0,00	0,00	0,00	0,00	0,00	26 734,15	- 26 734,15
227	2 254,67	0,00	2 254,67	0,00	2 254,67	2 254,67	0,00
311	411 691,77	0,00	411 691,77	0,00	411 691,77	411 691,45	0,32
313	54 164,73	0,00	54 164,73	0,00	54 164,73	54 156,84	7,89
322	967,42	0,00	967,42	0,00	967,42	967,42	0,00
323	475,76	0,00	475,76	0,00	475,76	475,60	0,16
331	369 160,10	0,00	369 160,10	0,00	369 160,10	369 160,10	0,00
511	4 326 431,48	0,00	4 326 431,48	0,00	4 326 431,48	4 326 431,48	0,00
Total	179 518 265,99	0,00	179 518 265,99	0,00	179 518 265,99	179 519 739,08	-1 473,09
SI: 2007SI06RPO001	i	ii	iii = i + ii	iv	v = iii – iv	vi	vii = v - vi
131	30 063 126,82	0,00	30 063 126,82	0,00	30 063 126,82	30 063 136,39	- 9,57
Total	30 063 126,82	0,00	30 063 126,82	0,00	30 063 126,82	30 063 136,39	- 9,57
UK: 2007UK06RPO001	i	ii	iii = i + ii	iv	v = iii - iv	vi	vii = v - vi
111	1 713 215,16	0,00	1 713 215,16	0,00	1 713 215,16	1 713 215,45	-0,29
115	87 512,44	0,00	87 512,44	0,00	87 512,44	87 512,38	0,06
121	472 798,60	0,00	472 798,60	0,00	472 798,60	472 798,73	- 0,13
122	1 720 229,57	0,00	1 720 229,57	0,00	1 720 229,57	1 720 229,47	0,10
123	4 432 294,21	0,00	4 432 294,21	0,00	4 432 294,21	4 432 294,02	0,19
125	323 401,87	0,00	323 401,87	0,00	323 401,87	323 401,44	0,43
211	0,00	0,00	0,00	0,00	0,00	1 760 226,92	- 1 760 226,92
212	25 175 291,47	0,00	25 175 291,47	0,00	25 175 291,47	23 415 064,55	1 760 226,92
214	103 754 648,67	0,00	103 754 648,67	0,00			0,89
215	3 881,99	0,00	3 881,99	0,00	3 881,99	3 881,99	0,00
216	330 682,88	0,00	330 682,88	0,00	330 682,88	330 682,57	0,31
221	11 306 380,25	0,00	11 306 380,25	0,00	11 306 380,25	11 306 379,50	0,75
223	491 155,30	0,00	491 155,30	0,00	491 155,30	491 171,30	- 16,00
227	1 767 421,58	0,00	1 767 421,58	0,00	1 767 421,58	1 767 405,85	15,73
311	4 997 065,35	0,00	4 997 065,35	0,00	4 997 065,35	4 997 065,82	- 0,47
312	237 864,87	0,00	237 864,87	0,00	237 864,87	237 864,37	0,50
313	3 168 117,79	0,00	3 168 117,79	0,00	3 168 117,79	3 168 117,46	0,33
321	713 951,93	0,00	713 951,93	0,00	713 951,93	713 951,95	- 0,02
322 Total	2 958 832,00 163 654 745,93	0,00 0,00	2 958 832,00 163 654 745,93	0,00	2 958 832,00 163 654 745,93	2 958 832,02 163 654 743,57	- 0,02 2,35
UK: 2007UK06RPO002	i	ii	iii = i + ii	iv	v = iii - iv	vi	vii = v - vi
-							
212	13 893 174,91	0,00	13 893 174,91	0,00	13 893 174,91	13 897 885,90	- 4 710,99
214	10 723 469,77	0,00	10 723 469,77	0,00	10 723 469,77	10 731 653,11	- 8 183,34
221	884 547,05	0,00	884 547,05	0,00	884 547,05	891 313,52	- 6 766,47
Total	25 501 191,73	0,00	25 501 191,73	0,00	25 501 191,73	25 520 852,53	- 19 660,80

B) Programmes that have not been approved by 12 December 2007 with declared expenditure for 16 October to 31 December 2006, Article 39 of Regulation (EC) No 1290/2005

(in FLIR

CC 2007/DIXOBARCHOUND DELEGRATION Expenditure 2007 Corrections Total Non-rectangle amounts Accepted immental principles Selection of the personnel principles Selection of the personnel principles Selection of the personnel principles Mile = v = v = v I12 479 702,00 0.00 479 702,00 0.00 479 702,00 479 702,00 0.00 1585,00 0.00 1585,00 1355,00 0.00 1328,00 1355,00 0.00 1328,00 1355,00 0.00 1328,00 1355,00 0.00 130,00 1328,00 130,00 1328,00 130,00 1328,00 130,00								(in EUR)
112		Expenditure 2007	Corrections	Total		cleared for the 2007	reimbursed to the Member State for	from (-) or paid to (+)
113	DK: 2007DK06RPO001	i	ii	iii = i + ii	iv	v = iii - iv	vi	vii = v - vi
121	112	479 702,00	0,00	479 702,00	0,00	479 702,00	479 702,08	- 0,08
123	113	1 585,00	0,00	1 585,00	0,00	1 585,00	1 585,00	0,00
125	121	328,00	0,00	328,00	0,00	328,00	328,37	- 0,37
212 366 560.00 0.00 366 560.00 0.00 366 560.00 366 559.33 0.47 214	123	610 650,00	0,00	610 650,00	0,00	610 650,00	610 649,74	0,26
214	125	54 243,00	0,00	54 243,00	0,00	54 243,00	54 243,25	- 0,25
216	212	366 560,00	0,00	366 560,00	0,00	366 560,00	366 559,53	0,47
311	214	607 044,00	0,00	607 044,00	0,00	607 044,00	607 044,45	- 0,45
313 32 949,00 0,00 32 949,00 0,00 32 949,00 32 949,00 32 949,08 -0,08 321	216	266 725,00	0,00	266 725,00	0,00	266 725,00	266 724,57	0,43
321	311	46 380,00	0,00	46 380,00	0,00	46 380,00	46 380,24	- 0,24
Total 109 750,00 0,00 109 750,00 0,00 109 750,00 109 749,78 0,22	313	32 949,00	0,00	32 949,00	0,00	32 949,00	32 949,08	- 0,08
Total 2 771 313,00 0,00 2 771 313,00 0,00 2 771 313,00 2 771 313,00 70,00 2 771 313,00 70,00 ES; 2007ES0GRP0002 i ii iii iii iii iii ii iii iii iii	321	195 397,00	0,00	195 397,00	0,00	195 397,00	195 397,31	- 0,31
ES: 2007ESOGRPOOD2 i ii iii = i + ii iv v = iii - iv vi vii = v - vi	323	109 750,00	0,00	109 750,00	0,00	109 750,00	109 749,78	0,22
113	Total	2 771 313,00	0,00	2 771 313,00	0,00	2 771 313,00	2 771 313,40	- 0,40
121	ES: 2007ES06RPO002	i	ii	iii = i + ii	iv	v = iii - iv	vi	vii = v - vi
125	113	97 563,70	0,00	97 563,70	0,00	97 563,70	97 563,70	0,00
221 314 615,15 0,00 314 615,15 0,00 314 615,15 314 615,15 0,00 223 126 077,42 0,00 126 077,42 0,00 126 077,42 126 077,42 0,00 226 534 868,13 0,00 534 868,13 0,00 534 868,13 534 868,13 0,00 322 12 000,00 0,00 42 200,00 0,00 42 200,00 12 000,00 12 000,00 0,00 511 12 000,00 0,00 12 000,00 0,00 42 200,00 12 000,00 12 000,00 0,00 511 12 000,00 0,00 12 000,00 0,00 12 000,00 12 000,00 0,00 ES: 2007ES06RP0003 i ii iii = i + ii iv v = iii - iv vi vii = v - vi 214 487 049,68 0,00 487 049,68 0,00 487 049,68 487 049,68 0,00 ES: 2007ES06RP0009 i ii iii = i + ii iv v = iii - iv vi vii = v - vi 111 <td>121</td> <td>227 038,44</td> <td>0,00</td> <td>227 038,44</td> <td>0,00</td> <td>227 038,44</td> <td>227 038,44</td> <td>0,00</td>	121	227 038,44	0,00	227 038,44	0,00	227 038,44	227 038,44	0,00
223	125	3 453 853,49	0,00	3 453 853,49	0,00	3 453 853,49	3 453 853,49	0,00
226 534 868,13 0,00 534 868,13 0,00 534 868,13 534 868,13 0,00 322 12 000,00 0,00 12 000,00 0,00 12 000,00 12 000,00 0,00 323 44 246,95 0,00 44 246,95 0,00 44 246,95 44 246,95 0,00 511 12 000,00 0,00 12 000,00 0,00 12 000,00 12 000,00 0,00 Total 4 822 263,28 0,00 4 822 263,28 0,00 4 822 263,28 4 822 263,28 0,00 ES: 2007ES06RPO003 i ii iii = i + ii iv v = iii - iv vi vii = v - vi 214 487 049,68 0,00 487 049,68 0,00 487 049,68 487 049,68 0,00 ES: 2007ES06RPO009 i ii iii = i + ii iv v = iii - iv vi vii = v - vi 111 382,12 0,00 382,12 0,00 382,12 382,12 382,12 0,00 113 168 932,76	221	314 615,15	0,00	314 615,15	0,00	314 615,15	314 615,15	0,00
322 12 000,00 0,00 12 000,00 0,00 12 000,00 12 000,00 0,00 323 44 246,95 0,00 44 246,95 0,00 44 246,95 0,00 511 12 000,00 0,00 12 000,00 0,00 12 000,00 12 000,00 Total 4 822 263,28 0,00 4 822 263,28 0,00 4 822 263,28 4 822 263,28 0,00 ES: 2007ES06RPO003 i ii iii = i + ii iv v = iii - iv vi vii = v - vi 214 487 049,68 0,00 487 049,68 0,00 487 049,68 487 049,68 0,00 ES: 2007ES06RPO009 i ii iii = i + ii iv v = iii - iv vi vii = v - vi 111 382,12 0,00 382,12 0,00 382,12 382,12 0,00 ES: 2007ES06RPO009 i ii iii = i + ii iv v = iii - iv vi vii = v - vi 111 382,12 0,00 382,12 0,00 <	223	126 077,42	0,00	126 077,42	0,00	126 077,42	126 077,42	0,00
323 44 246,95 0,00 44 246,95 0,00 44 246,95 44 246,95 0,00 511 12 000,00 0,00 12 000,00 0,00 12 000,00 12 000,00 0,00 Total 4 822 263,28 0,00 4 822 263,28 0,00 4 822 263,28 4 822 263,28 0,00 ES: 2007ES06RPO003 i ii iii = i + ii iv v = iii - iv vi vii = v - vi 214 487 049,68 0,00 487 049,68 0,00 487 049,68 487 049,68 0,00 ES: 2007ES06RPO009 i ii iii = i + ii iv v = iii - iv vi vii = v - vi 111 382,12 0,00 382,12 0,00 382,12 382,12 0,00 113 168 932,76 0,00 168 932,76 0,00 168 932,76 168 932,76 0,00 121 182 935,78 0,00 182 935,78 0,00 182 935,78 182 935,78 182 935,78 0,00 123 61 885,66	226	534 868,13	0,00	534 868,13	0,00	534 868,13	534 868,13	0,00
511 12 000,00 0,00 12 000,00 0,00 12 000,00 12 000,00 0,00 ES: 2007ES06RPO003 i ii iii = i + ii iv v = iii - iv vi vii = v - vi 214 487 049,68 0,00 487 049,68 0,00 487 049,68 487 049,68 0,00 Total 487 049,68 0,00 487 049,68 0,00 487 049,68 487 049,68 0,00 ES: 2007ES06RPO009 i ii iii = i + ii iv v = iii - iv vi vii = v - vi 111 382,12 0,00 382,12 0,00 382,12 382,12 0,00 113 168 932,76 0,00 168 932,76 0,00 168 932,76 168 932,76 0,00 121 182 935,78 0,00 182 935,78 0,00 182 935,78 182 935,78 0,00 123 61 885,66 0,00 61 885,66 0,00 61 885,66 61 885,66 0,00 211 76 176,20 0,00 7	322	12 000,00	0,00	12 000,00	0,00	12 000,00	12 000,00	0,00
Total 4 822 263,28 0,00 4 822 263,28 0,00 4 822 263,28 4 822 263,28 0,00 ES: 2007ES06RPO003 i ii iii = i + ii iv v = iii - iv vi vii = v - vi 214 487 049,68 0,00 487 049,68 0,00 487 049,68 487 049,68 0,00 Total 487 049,68 0,00 487 049,68 487 049,68 487 049,68 0,00 ES: 2007ES06RPO009 i ii iii = i + ii iv v = iii - iv vi vii = v - vi 111 382,12 0,00 382,12 0,00 382,12 382,12 0,00 113 168 932,76 0,00 168 932,76 0,00 168 932,76 168 932,76 0,00 121 182 935,78 0,00 182 935,78 0,00 182 935,78 182 935,78 182 935,78 0,00 123 61 885,66 0,00 61 885,66 0,00 61 885,66 61 885,66 0,00 214 636 519,61 0,	323	44 246,95	0,00	44 246,95	0,00	44 246,95	44 246,95	0,00
ES: 2007ES06RPO003 i ii iii = i + ii iv v = iii - iv vi vii = v - vi 214	511	12 000,00	0,00	12 000,00	0,00	12 000,00	12 000,00	0,00
214 487 049,68 0,00 487 049,68 0,00 487 049,68 487 049,68 0,00 Total 487 049,68 0,00 487 049,68 0,00 487 049,68 487 049,68 0,00 ES: 2007ES06RPO009 i ii iii = i + ii iv v = iii - iv vi vii = v - vi 111 382,12 0,00 382,12 0,00 382,12 382,12 0,00 113 168 932,76 0,00 168 932,76 0,00 168 932,76 0,00 121 182 935,78 0,00 182 935,78 0,00 182 935,78 182 935,78 0,00 123 61 885,66 0,00 61 885,66 0,00 61 885,66 61 885,66 0,00 211 76 176,20 0,00 76 176,20 76 176,20 76 176,20 0,00 214 636 519,61 0,00 636 519,61 0,00 636 519,61 636 519,61 0,00 226 166 963,00 0,00 1 344 380,00 0,00 1 34	Total	4 822 263,28	0,00	4 822 263,28	0,00	4 822 263,28	4 822 263,28	0,00
Total 487 049,68 0,00 487 049,68 0,00 487 049,68 487 049,68 0,00 ES: 2007ES06RPO009 i ii iii = i + ii iv v = iii - iv vi vii = v - vi 111 382,12 0,00 382,12 0,00 382,12 382,12 0,00 113 168 932,76 0,00 168 932,76 0,00 168 932,76 168 932,76 0,00 121 182 935,78 0,00 182 935,78 0,00 182 935,78 182 935,78 0,00 123 61 885,66 0,00 61 885,66 0,00 61 885,66 0,00 211 76 176,20 0,00 76 176,20 0,00 76 176,20 76 176,20 0,00 214 636 519,61 0,00 636 519,61 0,00 636 519,61 636 519,61 0,00 226 166 963,00 0,00 1 344 380,00 0,00 1 344 380,00 1 344 380,00 0,00 311 830,50 0,00 830,50 0,00 <td>ES: 2007ES06RPO003</td> <td>i</td> <td>ii</td> <td>iii = i + ii</td> <td>iv</td> <td>v = iii - iv</td> <td>vi</td> <td>vii = v – vi</td>	ES: 2007ES06RPO003	i	ii	iii = i + ii	iv	v = iii - iv	vi	vii = v – vi
ES: 2007ES06RPO009 i ii iii = i + ii iv v = iii - iv vi vii = v - vi 111 382,12 0,00 382,12 0,00 382,12 382,12 0,00 113 168 932,76 0,00 168 932,76 0,00 168 932,76 168 932,76 0,00 121 182 935,78 0,00 182 935,78 0,00 182 935,78 182 935,78 0,00 123 61 885,66 0,00 61 885,66 0,00 61 885,66 0,00 211 76 176,20 0,00 76 176,20 0,00 76 176,20 76 176,20 0,00 214 636 519,61 0,00 636 519,61 0,00 636 519,61 636 519,61 0,00 226 166 963,00 0,00 1 344 380,00 0,00 1 344 380,00 1 344 380,00 1 344 380,00 0,00 311 830,50 0,00 830,50 0,00 830,50 830,50 830,50 0,00 313 270,48 0,00	214	487 049,68	0,00	487 049,68	0,00	487 049,68	487 049,68	0,00
111 382,12 0,00 382,12 0,00 382,12 382,12 0,00 113 168 932,76 0,00 168 932,76 0,00 168 932,76 168 932,76 0,00 121 182 935,78 0,00 182 935,78 0,00 182 935,78 182 935,78 0,00 123 61 885,66 0,00 61 885,66 0,00 61 885,66 0,00 211 76 176,20 0,00 76 176,20 76 176,20 76 176,20 0,00 214 636 519,61 0,00 636 519,61 0,00 636 519,61 636 519,61 0,00 226 166 963,00 0,00 166 963,00 0,00 166 963,00 166 963,00 0,00 227 1 344 380,00 0,00 830,50 0,00 830,50 830,50 0,00 311 830,50 0,00 270,48 0,00 270,48 270,48 0,00	Total	487 049,68	0,00	487 049,68	0,00	487 049,68	487 049,68	0,00
113 168 932,76 0,00 168 932,76 0,00 168 932,76 168 932,76 0,00 121 182 935,78 0,00 182 935,78 0,00 182 935,78 182 935,78 0,00 123 61 885,66 0,00 61 885,66 0,00 61 885,66 61 885,66 0,00 211 76 176,20 0,00 76 176,20 76 176,20 76 176,20 0,00 214 636 519,61 0,00 636 519,61 0,00 636 519,61 636 519,61 0,00 226 166 963,00 0,00 166 963,00 166 963,00 166 963,00 0,00 227 1 344 380,00 0,00 830,50 0,00 830,50 830,50 0,00 311 830,50 0,00 830,50 0,00 830,50 830,50 0,00 313 270,48 0,00 270,48 0,00 270,48 270,48 270,48 0,00	ES: 2007ES06RPO009	i	ii	iii = i + ii	iv	v = iii – iv	vi	vii = v - vi
121 182 935,78 0,00 182 935,78 0,00 182 935,78 182 935,78 0,00 123 61 885,66 0,00 61 885,66 0,00 61 885,66 61 885,66 0,00 211 76 176,20 0,00 76 176,20 0,00 76 176,20 76 176,20 0,00 214 636 519,61 0,00 636 519,61 0,00 636 519,61 636 519,61 0,00 226 166 963,00 0,00 166 963,00 0,00 166 963,00 166 963,00 0,00 227 1 344 380,00 0,00 1 344 380,00 0,00 1 344 380,00 1 344 380,00 0,00 311 830,50 0,00 830,50 0,00 830,50 830,50 0,00 313 270,48 0,00 270,48 0,00 270,48 270,48 0,00	111	382,12	0,00	382,12	0,00	382,12	382,12	0,00
123 61 885,66 0,00 61 885,66 0,00 61 885,66 61 885,66 0,00 211 76 176,20 0,00 76 176,20 76 176,20 76 176,20 0,00 214 636 519,61 0,00 636 519,61 636 519,61 636 519,61 0,00 226 166 963,00 0,00 166 963,00 166 963,00 166 963,00 166 963,00 0,00 227 1 344 380,00 0,00 1 344 380,00 0,00 1 344 380,00 1 344 380,00 0,00 311 830,50 0,00 830,50 0,00 830,50 830,50 0,00 313 270,48 0,00 270,48 0,00 270,48 270,48 0,00	113	168 932,76	0,00	168 932,76	0,00	168 932,76	168 932,76	0,00
211 76 176,20 0,00 76 176,20 0,00 76 176,20 76 176,20 0,00 214 636 519,61 0,00 636 519,61 0,00 636 519,61 636 519,61 0,00 226 166 963,00 0,00 166 963,00 0,00 166 963,00 166 963,00 0,00 227 1 344 380,00 0,00 1 344 380,00 0,00 1 344 380,00 1 344 380,00 0,00 311 830,50 0,00 830,50 0,00 830,50 830,50 0,00 313 270,48 0,00 270,48 0,00 270,48 270,48 0,00	121	182 935,78	0,00	182 935,78	0,00	182 935,78	182 935,78	0,00
214 636 519,61 0,00 636 519,61 0,00 636 519,61 636 519,61 0,00 226 166 963,00 0,00 166 963,00 166 963,00 166 963,00 0,00 227 1 344 380,00 0,00 1 344 380,00 0,00 1 344 380,00 1 344 380,00 0,00 311 830,50 0,00 830,50 0,00 830,50 830,50 0,00 313 270,48 0,00 270,48 0,00 270,48 270,48 0,00	123	61 885,66	0,00	61 885,66	0,00	61 885,66	61 885,66	0,00
226 166 963,00 0,00 166 963,00 0,00 166 963,00 166 963,00 0,00 227 1 344 380,00 0,00 1 344 380,00 0,00 1 344 380,00 1 344 380,00 0,00 311 830,50 0,00 830,50 0,00 830,50 830,50 0,00 313 270,48 0,00 270,48 0,00 270,48 270,48 0,00	211	76 176,20	0,00	76 176,20	0,00	76 176,20	76 176,20	0,00
227 1 344 380,00 0,00 1 344 380,00 0,00 1 344 380,00 1 344 380,00 0,00 311 830,50 0,00 830,50 0,00 830,50 830,50 0,00 313 270,48 0,00 270,48 0,00 270,48 270,48 270,48 0,00	214	636 519,61	0,00	636 519,61	0,00	636 519,61	636 519,61	0,00
311 830,50 0,00 830,50 0,00 830,50 830,50 0,00 313 270,48 0,00 270,48 0,00 270,48 270,48 0,00	226	166 963,00	0,00	166 963,00	0,00	166 963,00	166 963,00	0,00
313 270,48 0,00 270,48 0,00 270,48 270,48 0,00	227	1 344 380,00	0,00	1 344 380,00	0,00	1 344 380,00	1 344 380,00	0,00
	311	830,50	0,00	830,50	0,00	830,50	830,50	0,00
Total 2 639 276,10 0,00 2 639 276,10 0,00 2 639 276,10 2 639 276,10 0,00	313	270,48	0,00	270,48	0,00	270,48	270,48	0,00
	Total	2 639 276,10	0,00	2 639 276,10	0,00	2 639 276,10	2 639 276,10	0,00

(*) The expenditure will be paid in 2008.

CC: 2007DKORPOOD Expenditure 2007 Corrections Total Non-results Accepted amount from the 2007 Corrections Total Non-results Accepted amount from the 2007 Corrections Total ii iii = i + ii iv v = ii - iv vi vii = v - vi Vii								(in EUR)
112		Expenditure 2007	Corrections	Total		cleared for the 2007	reimbursed to the Member State for	from (-) or paid to (+)
113	ES: 2007ES06RPO012	i	ii	iii = i + ii	iv	v = iii - iv	vi	vii = v - vi
121	112	74 000,00	0,00	74 000,00	0,00	74 000,00	74 000,00	0,00
123	113	21 910,60	0,00	21 910,60	0,00	21 910,60	21 910,60	0,00
125	121	119 399,33	0,00	119 399,33	0,00	119 399,33	119 399,33	0,00
214	123	0,00	0,00	0,00	0,00	0,00	31 621,94	- 31 621,94
221	125	424 566,89	0,00	424 566,89	0,00	424 566,89	440 320,40	- 15 753,51
226	214	13 471,08	0,00	13 471,08	0,00	13 471,08	13 471,08	0,00
322	221	16 668,12	0,00	16 668,12	0,00	16 668,12	16 668,12	0,00
323	226	36 938,63	0,00	36 938,63	0,00	36 938,63	190 757,82	- 153 819,19
Total 771 427,53 0,00 771 427,53 0,00 771 427,53 1 007 611,97 -236 184,44	322	34 666,68	0,00	34 666,68	0,00	34 666,68	33 646,68	1 020,00
ES: 2007ES06RPO015 i	323	29 806,20	0,00	29 806,20	0,00	29 806,20	65 816,00	- 36 009,80
313	Total	771 427,53	0,00	771 427,53	0,00	771 427,53	1 007 611,97	- 236 184,44
Total 366 627,67 0,00 366 627,67 0,00 366 627,67 366 627,67 0,00 ES: 2007ES06RPO017 i ii iii = i + ii iv v = iii - iv vi vii = v - vi 214 235 615,13 0,00 235 615,13 0,00 235 615,13 235 615,13 0,00 UK: 2007UK06RPO003 i ii iii = i + ii iv v = iii - iv vi vii = v - vi 111 11 180,00 0,00 11 180,00 0,00 11 180,00 11 180,00 11 180,00 11 180,00 -0,05 125 342 577,00 0,00 342 577,00 0,00 342 577,00	ES: 2007ES06RPO015	i	ii	iii = i + ii	iv	v = iii - iv	vi	vii = v - vi
ES: 2007ES06RPO017 i ii iii = i + ii iv v = iii - iv vi vii = v - vi 214	313	366 627,67	0,00	366 627,67	0,00	366 627,67	366 627,67	0,00
Total 235 615,13 0,00 235 615,13 0,00 235 615,13 0,00 235 615,13 0,00 235 615,13 0,00 235 615,13 0,00 0 0 0 0 0 0 0 0	Total	366 627,67	0,00	366 627,67	0,00	366 627,67	366 627,67	0,00
Total 235 615,13 0,00 235 615,13 0,00 235 615,13 235 615,13 0,00 UK: 2007UK06RPO003 i ii iii = i + ii iv v = iii - iv vi vii = v - vi 111 11 180,00 0,00 11 180,00 0,00 11 180,00 11 180,05 −0,05 125 342 577,00 0,00 342 577,00 0,00 342 577,00 342 576,62 0,38 132 29 586,00 0,00 29 586,00 0,00 29 586,00 29 585,95 0,05 212 118 635,00 0,00 118 635,00 0,00 118 635,00 118 635,30 −0,30 214 3 097 033,00 0,00 3 097 033,00 0,00 3 097 033,00 3 097 032,74 0,26 215 485 952,00 0,00 485 952,00 0,00 485 952,00 485 952,00 485 952,00 485 952,00 485 952,00 485 952,00 485 952,00 485 952,00 287 485,00 287 485,00 287 485,00 287 485,00 287 485,00 2	ES: 2007ES06RPO017	i	ii	iii = i + ii	iv	v = iii - iv	vi	vii = v – vi
Total 235 615,13 0,00 235 615,13 0,00 235 615,13 235 615,13 0,00 UK: 2007UK06RPO003 i ii iii = i + ii iv v = iii - iv vi vii = v - vi 111 11 180,00 0,00 11 180,00 0,00 11 180,00 11 180,05 −0,05 125 342 577,00 0,00 342 577,00 0,00 342 577,00 342 576,62 0,38 132 29 586,00 0,00 29 586,00 0,00 29 586,00 29 585,95 0,05 212 118 635,00 0,00 118 635,00 0,00 118 635,00 118 635,30 −0,30 214 3 097 033,00 0,00 3 097 033,00 0,00 3 097 033,00 3 097 032,74 0,26 215 485 952,00 0,00 485 952,00 0,00 485 952,00 485 952,00 485 952,00 485 952,00 485 952,00 485 952,00 485 952,00 485 952,00 287 485,00 287 485,00 287 485,00 287 485,00 287 485,00 2	214	235 615,13	0,00	235 615,13	0,00	235 615,13	235 615,13	0,00
111 11 180,00 0,00 11 180,00 0,00 11 180,00 11 180,00 11 180,05 - 0,05 125 342 577,00 0,00 342 577,00 0,00 342 577,00 342 576,62 0,38 132 29 586,00 0,00 29 586,00 0,00 29 585,95 0,05 212 118 635,00 0,00 118 635,00 0,00 118 635,00 118 635,30 - 0,30 214 3 097 033,00 0,00 3 097 033,00 0,00 3 097 033,00 3 097 032,74 0,26 215 485 952,00 0,00 485 952,00 0,00 485 952,00 486 83,00 <	Total	235 615,13	0,00	235 615,13	0,00	235 615,13		0,00
125 342 577,00 0,00 342 577,00 0,00 342 577,00 342 576,62 0,38 132 29 586,00 0,00 29 586,00 0,00 29 585,95 0,05 212 118 635,00 0,00 118 635,00 0,00 118 635,00 118 635,30 -0,30 214 3 097 033,00 0,00 3 097 033,00 3 097 032,74 0,26 215 485 952,00 0,00 485 952,00 0,00 485 952,00 9,00 287 485,00 9,00 287 485,00 9,00 287 485,00 9,00 48 683,0	UK: 2007UK06RPO003	i	ii	iii = i + ii	iv	v = iii – iv	vi	vii = v - vi
132 29 586,00 0,00 29 586,00 0,00 29 586,00 29 585,95 0,05 212 118 635,00 0,00 118 635,00 0,00 118 635,00 118 635,30 -0,30 214 3 097 033,00 0,00 3 097 033,00 0,00 3 097 033,00 3 097 032,74 0,26 215 485 952,00 0,00 485 952,00 0,00 485 952,00 486 952,00 486 952,00 486 952,00 486 952,00<	111	11 180,00	0,00	11 180,00	0,00	11 180,00	11 180,05	- 0,05
212 118 635,00 0,00 118 635,00 0,00 118 635,00 118 635,30 -0,30 214 3 097 033,00 0,00 3 097 033,00 0,00 3 097 033,00 3 097 032,74 0,26 215 485 952,00 0,00 485 952,00 0,00 485 952,00 485 952,02 -0,02 221 4 535 113,00 0,00 4 535 113,00 0,00 4 535 113,00 4 535 112,93 0,07 223 287 485,00 0,00 287 485,00 0,00 287 485,00 287 485,00 0,00 227 48 683,00 0,00 48 683,00 0,00 48 683,00 48 683,00 0,00 W: 2007UK06RPO004 i ii iii = i + ii iv v = iii - iv vi vii = v - vi 211 2 313,79 0,00 2 313,79 0,00 2 313,79 2 438,43 -124,64 214 570 373,20 0,00 570 373,20 0,00 570 373,20 570 858,38 -485,18 221 32 762,02	125	342 577,00	0,00	342 577,00	0,00	342 577,00	342 576,62	0,38
214 3 097 033,00 0,00 3 097 033,00 0,00 3 097 033,00 3 097 032,74 0,26 215 485 952,00 0,00 485 952,00 0,00 485 952,00 485 952,00 485 952,02 -0,02 221 4 535 113,00 0,00 4 535 113,00 0,00 4 535 113,00 4 535 112,93 0,07 223 287 485,00 0,00 287 485,00 0,00 287 485,00 287 485,00 287 485,00 0,00 227 48 683,00 0,00 48 683,00 0,00 48 683,00 48 683,00 0,00 Total 8 956 244,00 0,00 8 956 244,00 0,00 8 956 244,00 8 956 243,61 0,39 UK: 2007UK06RPO004 i ii iii = i + ii iv v = iii - iv vi vii = v - vi 211 2 313,79 0,00 2 313,79 0,00 2 313,79 2 438,43 - 124,64 214 570 373,20 0,00 570 373,20 0,00 570 373,20 570 858,38 - 485,18 221 37 157,84 0,00 37 157,84 0,00 32 762,	132	29 586,00	0,00	29 586,00	0,00	29 586,00	29 585,95	0,05
215 485 952,00 0,00 485 952,00 0,00 485 952,00 485 952,02 -0,02 221 4 535 113,00 0,00 4 535 113,00 0,00 4 535 113,00 4 535 112,93 0,07 223 287 485,00 0,00 287 485,00 0,00 287 485,00 287 485,00 0,00 227 48 683,00 0,00 48 683,00 0,00 48 683,00 48 683,00 0,00 Total 8 956 244,00 0,00 8 956 244,00 0,00 8 956 244,00 8 956 243,61 0,39 UK: 2007UK06RPO004 i ii iii = i + ii iv v = iii - iv vi vii = v - vi 211 2 313,79 0,00 2 313,79 0,00 2 313,79 2 438,43 - 124,64 214 570 373,20 0,00 570 373,20 0,00 570 373,20 570 858,38 - 485,18 221 37 157,84 0,00 37 157,84 0,00 37 157,84 37 158,00 - 0,16 227 32 762,02 0,00 32 762,02 0,00 32 762,02 32 762,02 32 762,00	212	118 635,00	0,00	118 635,00	0,00	118 635,00	118 635,30	-0,30
221 4 535 113,00 0,00 4 535 113,00 0,00 4 535 113,00 4 535 112,93 0,07 223 287 485,00 0,00 287 485,00 0,00 287 485,00 287 485,00 0,00 227 48 683,00 0,00 48 683,00 0,00 48 683,00 48 683,00 0,00 Total 8 956 244,00 0,00 8 956 244,00 0,00 8 956 244,00 8 956 243,61 0,39 UK: 2007UK06RPO004 i ii iii = i + ii iv v = iii - iv vi vii = v - vi 211 2 313,79 0,00 2 313,79 0,00 2 313,79 2 438,43 - 124,64 214 570 373,20 0,00 570 373,20 0,00 570 373,20 570 858,38 - 485,18 221 37 157,84 0,00 37 157,84 0,00 37 157,84 37 158,00 - 0,16 227 32 762,02 0,00 32 762,02 0,00 32 762,02 32 762,00 0,02	214	3 097 033,00	0,00	3 097 033,00	0,00	3 097 033,00	3 097 032,74	0,26
223 287 485,00 0,00 287 485,00 0,00 287 485,00 0,00	215	485 952,00	0,00	485 952,00	0,00	485 952,00	485 952,02	- 0,02
227 48 683,00 model 0,00 model 48 683,00 model 0,00 model 48 683,00 model 68 956 243,61 model 0,00 model 0,00 model 8 956 244,00 model 8 956 243,61 model 0,39 model 0,00 model 0,00 model 0,00 model 2 11 model 0,00 model 0,00 model 2 1313,79 model 0,00 model 2 1313,79 model 0,00 model 2 1313,79 model 0,00 model 2 124,64 model 0,00 model 2 1313,79 model 0,00 model 2 124,64 model 0,00 model <	221	4 535 113,00	0,00	4 535 113,00	0,00	4 535 113,00	4 535 112,93	0,07
Total 8 956 244,00 0,00 8 956 244,00 0,00 8 956 244,00 8 956 243,61 0,39 UK: 2007UK06RPO004 i ii iii = i + ii iv v = iii - iv vi vii = v - vi 211 2 313,79 0,00 2 313,79 0,00 2 313,79 2 438,43 - 124,64 214 570 373,20 0,00 570 373,20 0,00 570 373,20 570 858,38 - 485,18 221 37 157,84 0,00 37 157,84 0,00 37 157,84 37 158,00 - 0,16 227 32 762,02 0,00 32 762,02 0,00 32 762,02 32 762,00 0,02	223	287 485,00	0,00	287 485,00	0,00	287 485,00	287 485,00	0,00
UK: 2007UK06RPO004 i ii iii = i + ii iv v = iii - iv vi vii = v - vi 211 2 313,79 0,00 2 313,79 0,00 2 313,79 2 438,43 - 124,64 214 570 373,20 0,00 570 373,20 570 858,38 - 485,18 221 37 157,84 0,00 37 157,84 0,00 37 157,84 37 158,00 - 0,16 227 32 762,02 0,00 32 762,02 0,00 32 762,02 32 762,00 0,02	227	48 683,00	0,00	48 683,00	0,00	48 683,00	48 683,00	0,00
211 2 313,79 0,00 2 313,79 0,00 2 313,79 2 438,43 - 124,64 214 570 373,20 0,00 570 373,20 0,00 570 373,20 570 858,38 - 485,18 221 37 157,84 0,00 37 157,84 0,00 37 157,84 37 158,00 - 0,16 227 32 762,02 0,00 32 762,02 0,00 32 762,02 32 762,00 0,02	Total	8 956 244,00	0,00	8 956 244,00	0,00	8 956 244,00	8 956 243,61	0,39
214 570 373,20 0,00 570 373,20 0,00 570 373,20 570 858,38 - 485,18 221 37 157,84 0,00 37 157,84 0,00 37 157,84 37 158,00 - 0,16 227 32 762,02 0,00 32 762,02 0,00 32 762,02 32 762,00 0,02	UK: 2007UK06RPO004	i	ii	iii = i + ii	iv	v = iii - iv	vi	vii = v - vi
221 37 157,84 0,00 37 157,84 0,00 37 157,84 37 157,84 37 158,00 -0,16 227 32 762,02 0,00 32 762,02 0,00 32 762,02 32 762,00 0,02	211	2 313,79	0,00	2 313,79	0,00	2 313,79	2 438,43	- 124,64
227 32 762,02 0,00 32 762,02 0,00 32 762,02 32 762,00 0,02	214	570 373,20	0,00	570 373,20	0,00	570 373,20	570 858,38	- 485,18
	221	37 157,84	0,00	37 157,84	0,00	37 157,84	37 158,00	-0,16
Total 642 606,85 0,00 642 606,85 0,00 642 606,85 643 216,81 - 609,96	227	32 762,02	0,00	32 762,02	0,00	32 762,02	32 762,00	0,02
	Total	642 606,85	0,00	642 606,85	0,00	642 606,85	643 216,81	- 609,96

C) Advances paid to the Member States per programme

Advances paid but still to be cleared for the programme implementation

(in EUR)		(in EUR)		
Advance paid	Programme	Advance paid	Programme	
266 409 037,44	2007HU06RPO001	273 802 899,44	2007AT06RPO001	
81 897 010,65	2007IE06RPO001	9 642 866,39	2007BE06RPO001	
2 902 191,81	2007IT06RAT001	6 793 135,89	2007BE06RPO002	
6 275 370,12	2007IT06RPO002	11 376 650,18	2007CY06RPO001	
28 787 570,00	2007IT06RPO003	197 085 444,78	2007CZ06RPO001	
7 222 695,22	2007IT06RPO004	41 140 772,14	2007DE06RPO003	
7 423 290,00	2007IT06RPO006	43 888 029,78	2007DE06RPO004	
26 857 969,46	2007IT06RPO007	74 375 241,56	2007DE06RPO007	
13 807 500,00	2007IT06RPO009	1 774 251,92	2007DE06RPO009	
25 844 700,00	2007IT06RPO010	7 643 035,82	2007DE06RPO010	
11 705 050,00	2007IT06RPO012	30 872 573,65	2007DE06RPO011	
28 171 990,00	2007IT06RPO014	57 076 770,86	2007DE06RPO012	
19 293 750,00	2007IT06RPO016	10 236 605,85	2007DE06RPO015	
21 816 935,00	2007IT06RPO018	17 167 655,60	2007DE06RPO017	
75 764 430,00	2007IT06RPO019	1 979 228,58	2007DE06RPO018	
122 035 206,50	2007LT06RPO001	64 876 567,28	2007DE06RPO019	
3 341 160,20	2007LU06RPO001	28 611 829,92	2007DE06RPO020	
34 056 481,68	2007NL06RPO001	8 319 636,95	2007DE06RPO021	
926 102 670,92	2007PL06RPO001	48 492 478,72	2007DE06RPO023	
9 606 018,62	2007PT06RPO001	25 013 059,92	2007EE06RPO001	
121 382 778,23	2007PT06RPO002	3 930 641,26	2007ES06RPO014	
112 613 963,92	2007SE06RPO001	115 963 854,19	2007FI06RPO001	
63 018 671,02	2007SI06RPO001	344 934 865,33	2007FR06RPO001	
68 929 632,73	2007SK06RPO001	3 503 500,00	2007FR06RPO005	
38 249 804,70	2007UK06RPO001	11 168 500,00	2007FR06RPO006	
11 957 684,20	2007UK06RPO002	129 755 654,84	2007GR06RPO001	

ANNEX II

CLEARANCE OF THE PAYING AGENCIES' ACCOUNTS

Financial year 2007 — EAFRD

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

Member State Paying Agency		Programme
Austria	AMA	2007AT06RPO001
Belgium	ALV Région Wallonne	2007BE06RPO001 2007BE06RPO002
Germany	Baden-Württemberg Bayern	2007DE06RPO003 2007DE06RPO004
Greece	ОРЕКЕРЕ	2007GR06RPO001
Finland	MAVI MAVI	2007FI06RPO001 2007FI06RPO002
Portugal	IFAP IFAP	2007PT06RPO001 2007PT06RPO002

COMMISSION DECISION

of 30 April 2008

on the clearance of the accounts of the paying agencies of Lithuania and Slovakia concerning expenditure in the field of rural development measures financed by the European Agricultural Guidance and Guarantee Fund (EAGGF), Guarantee Section, for the 2006 financial year

(notified under document number C(2008) 1713)

(Only the Lithuanian and Slovak texts are authentic)

(2008/398/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 1258/1999 of 17 May 1999 on the financing of the common agricultural policy (1), and in particular Article 7(3) thereof,

After consulting the Fund Committee,

Whereas:

- (1) Commission Decision 2007/325/EC (²) cleared, for the 2006 financial year, the accounts of all the paying agencies except for the Lithuanian paying agency 'NMA' and the Slovak paying agency 'APA'.
- (2) Following the transmission of new information and after additional checks, the Commission can now take a decision concerning expenditure in the field of rural development measures on the integrality, accuracy and veracity of the accounts submitted by the Lithuanian paying agency 'NMA' and the Slovak paying agency 'APA'.
- (3) In accordance with the second subparagraph of Article 7(3) of Regulation (EC) No 1258/1999 and Article 7(1) of Commission Regulation (EC)

No 1663/95 (3), 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

The accounts of the Lithuanian paying agency 'NMA' and the Slovak paying agency 'APA' concerning expenditure in the field of rural development financed by the European Agricultural Guidance and Guarantee Fund (EAGGF), Guarantee Section, in respect of the 2006 financial year, are hereby cleared.

The amounts which are recoverable from, or payable to, each Member State pursuant to this Decision in the field of rural development measures applicable in Lithuania and Slovakia are set out in Annex I and Annex II.

Article 2

This Decision is addressed to the Republic of Lithuania and the Slovak Republic.

Done at Brussels, 30 April 2008.

For the Commission

Mariann FISCHER BOEL

Member of the Commission

⁽¹⁾ OJ L 160, 26.6.1999, p. 103.

⁽²⁾ OJ L 122, 11.5.2007, p. 41.

⁽³⁾ OJ L 158, 8.7.1995, p. 6. Regulation as last amended by Regulation (EC) No 465/2005 (OJ L 77, 23.3.2005, p. 6).

ANNEX I

CLEARANCE OF THE PAYING AGENCIES' ACCOUNTS

Financial year 2006 — Rural development expenditure in new Member States

Amount to be recovered from or paid to the Member State

	Interim payments Amount to be recovered reimbursed to the Member from (-) or paid to (+) the	Member State (*)	g=e-f	- 4 321,39 986 095,23
	Interim payments reimbursed to the Member	f	140 016 503,00 116 647 230,54	
	Total		e = c + d	140 012 181,61 117 633 325,77
	Reductions		р	0,00
	Total a + b		c = a + b	140 012 181,61 117 633 325,77
2006 — Expenditure for the paying agencies for which the accounts are	disjoined	= total of interim payments reimbursed to the Member State for the financial year	b	0,00
2006 — Expenditure for which th	cleared = expenditure declared in the annual declaration a		140 012 181,61 117 633 325,77	
				EUR EUR
	MS			LT SK

(*) As payments have reached 95 % of the financial plan, the balance will be settled during the closure of the programme.

ANNEX II

Financial year 2006 — Rural development expenditure in new Member States Differences between annual accounts and declarations of expenditure

LITHUANIA

No	Measures	Expenditure 2006 Annex I column 'a'	Reductions Annex I column 'd'	Amount cleared 2006 Annex I column 'e'
		i	ii	iii = i + ii
1	Agri-environment	15 494 475,76		15 494 475,76
2	Less-favoured areas and areas with environmental restrictions	47 293 534,79		47 293 534,79
3	Meeting standards	21 597 031,76		21 597 031,76
4	Afforestation of agricultural land	1 231 609,30		1 231 609,30
5	Early retirement	17 773 634,01		17 773 634,01
6	Support for semi-subsistence farms undergoing restructuring	1 462 384,11		1 462 384,11
7	Other measures	1 394 540,58		1 394 540,58
8	Technical assistance	1 184 624,44		1 184 624,44
9	Complementary national direct payments	32 580 346,86		32 580 346,86
	Total	140 012 181,61	0,00	140 012 181,61

SLOVAKIA

No	Measures	Expenditure 2006 Annex I column 'a'	Reductions Annex I column 'd'	Amount cleared 2006 Annex I column 'e'
		i	ii	iii = i + ii
1	Investments in agricultural holdings	1 198 188,21		1 198 188,21
2	Training	0,00		0,00
3	Less-favoured areas and areas with environmental restrictions	62 787 379,02		62 787 379,02
4	Meeting standards	42 757,75		42 757,75
5	Agri-environmental support	24 130 433,63		24 130 433,63
6	Improving processing and marketing of agricultural products	234 596,08		234 596,08
7	Forest management	0,00		0,00
8	Afforestation of agricultural land	17 586,78		17 586,78
9	Land consolidation	0,00		0,00
10	Diversification of agricultural activities	0,00		0,00
11	Support for semi-subsistence farms	46 466,54		46 466,54
12	Producer groups	184 532,46		184 532,46
13	Technical assistance including evaluation	355 784,81		355 784,81
14	Complements to direct payments	26 459 743,74		26 459 743,74
901	Investments in agricultural holdings, Regulation (EC) No 1268/1999	486 351,14		486 351,14
905	Agri-environmental support — projects approved under Regulation (EC) No 1268/1999	1 577 512,24		1 577 512,24
907	Forest management — projects approved under Regulation (EC) No 1268/1999	44 147,16		44 147,16
912	Producer groups — projects approved under Regulation (EC) No 1268/1999	67 846,21		67 846,21
	Total	117 633 325,77	0,00	117 633 325,77

RECOMMENDATIONS

COUNCIL

COUNCIL RECOMMENDATION

of 14 May 2008

on the 2008 update of the broad guidelines for the economic policies of the Member States and the Community and on the implementation of Member States' employment policies

(2008/399/EC)

THE COUNCIL OF THE EUROPEAN UNION,

(2) Member States submitted their NRPs by October 2005, which the Commission assessed and reported on in its contribution to the 2006 Spring European Council.

Having regard to the Treaty establishing the European Community, and in particular Article 99(2) and Article 128(4) thereof.

Having regard to the recommendation from the Commission,

(3) The 2006 Spring European Council took note of these documents and identified four priority areas (R & D and innovation, business environment, employment opportunities and an integrated energy policy) within which it agreed a limited number of specific actions which it urged Member States to complete before the end of 2007

Having regard to the conclusions of the European Council on 13 and 14 March 2008,

Having regard to the opinion of the Employment Committee,

(4) In accordance with the conclusions of the 2006 Spring European Council, the Member States presented annual reports on the implementation of the national reform programmes (implementation reports). These implementation reports were analysed by the Commission, which presented its findings in the 2007 Annual Progress Report.

On the basis of this analysis, a number of country-

specific recommendations were issued to the Member States in 2007. In order to pursue the Lisbon strategy for growth and jobs in a coherent, integrated manner, these recommendations were adopted in a single

2007/209/EC of 27 March 2007 on the 2007 update

of the broad guidelines for the economic policies of the

Member States and the Community and on the imple-

mentation of Member States' employment policies (3).

This approach reflected the integrated structure of the

NRPs and implementation reports, as well as the

necessary consistency between the employment guidelines and the Article 99(2) broad economic policy

Council Recommendation

instrument, in the

Whereas:

(1) The Council adopted in July 2005 a Recommendation on the broad guidelines for the economic policies of the Member States and the Community (2005 to 2008) (¹) and a Decision on Guidelines for the employment policies of the Member States (²), which together form the 'Integrated guidelines for growth and jobs'. Member States were invited to take the Integrated guidelines for growth and jobs into account in their national reform programmes (hereinafter 'NRPs').

(5)

guidelines, as underlined in Article 128(2) of the Treaty.

(3) OJ L 92, 3.4.2007, p. 23.

⁽¹⁾ OJ L 205, 6.8.2005, p. 28.

⁽²) OJ L 205, 6.8.2005, p. 21.

- (6) The Commission analysed the response to the recommendations as presented in the 2007 Implementation Reports of the Member States, and has presented its analysis of this response in the Strategic Report. On the basis of this analysis, and recognising that it takes some time to implement structural reforms, this document provides a proposal to largely maintain these recommendations, fine-tuning them in light of progress made since their adoption in spring 2007.
- (7) To implement fully the Lisbon strategy for growth and jobs, this Recommendation should also contain specific recommendations to the Member States belonging to the euro area.
- (8) In order to reinforce coordination of reforms and enhance the multilateral surveillance process in Council, Member States should set out detailed and concrete actions addressing their specific policy responses to the

country-specific recommendations and 'points to watch' in their national reform programmes and the subsequent annual implementation reports, and furthermore the Commission should provide more analytical underpinning to the proposed recommendations,

HEREBY RECOMMENDS that Member States should take action along the lines set out in the Annex and report on their follow-up in their next programmes in the framework of the renewed Lisbon strategy for growth and jobs.

Done at Brussels, 14 May 2008.

For the Council The President A. BAJUK

ANNEX

BELGIUM

- 1. In the light of Belgium's 2007 Implementation Report and the Commission's assessment of progress made to implement key structural reforms and based on the Integrated guidelines for growth and jobs, the following conclusions are appropriate:
- 2. Belgium has made good progress in implementing its National Reform Programme (NRP) over the 2005-2007 period. Belgium has shown some progress in fulfilling the commitments agreed by the 2006 Spring European Council in the four priority action areas.
- 3. The Implementation Report shows some policy response to the Council recommendations, but further reform is still necessary. There has been some response on the additional areas identified in the Council conclusions as requiring attention. The Implementation Report also specifically addresses the recommendations issued to the euro area countries.
- 4. Among the strengths shown by Belgium's 2007 Implementation Report are the emission reduction policies and the promising results of the guidance and monitoring system of unemployed people.
- 5. The policy areas in the Belgian NRP where challenges need to be tackled with the highest priority are reducing the tax burden on labour whilst strengthening fiscal consolidation and improving labour market performance. Against this background it is recommended that Belgium:
 - continue its efforts to further reduce the tax burden on labour towards the average of its neighbouring countries, especially by reducing the tax wedge on low-skilled workers, while strengthening fiscal consolidation,
 - reinforce the policy measures to improve the performance of its labour market through a comprehensive strategy, in accordance with an integrated flexicurity approach, to enhance labour market participation, lower regional disparities, and increase participation in lifelong learning.
- 6. In addition, it will be important for Belgium to focus on the following challenges: to fully implement the strategy aiming to ensure the long-term sustainability of public finances, including expenditure restraints, fiscal surpluses, and a persistent reduction of government debt; urgently take further measures to improve competition in gas and electricity markets, including through independent and effective regulators and additional measures concerning transmission and distribution operators; to increase substantially its commitment to stimulating R & D and innovation notably by increasing both the level and impact of public funding and developing a coordinated policy mix at all levels; continuing the implementation of the measures to increase the employment rate for older workers and vulnerable groups, monitor their impact and, if need be, take further activation measures.

BULGARIA

- In the light of Bulgaria's 2007 Implementation Report and the Commission's assessment of its National Reform Programme (NRP) and based on the Integrated guidelines for growth and jobs, the following conclusions are appropriate:
- 2. Overall, the NRP focuses on the right challenges, but in some areas more concrete measures need to be developed, in particular as regards further strengthening administrative capacity as well as urgently and significantly reducing red tape to make the business environment more dynamic and competitive. Given the growing economic imbalances it is particularly important for Bulgaria to accelerate the implementation of its NRP in order to create the necessary conditions for sustainable growth and jobs in the medium to longer term.
- 3. The NRP's strengths include a clear problem analysis and right prioritisation and sequencing of reforms as well as strong political ownership. Important provisions for a tight monitoring of progress at the highest political level have been put in place, which should prove an effective tool for ensuring a rapid and effective implementation of the NRP. The NRP is furthermore underpinned by a tight fiscal policy which offers a solid basis for accelerating the needed structural reforms to ensure long-term growth.

- 4. The policy areas in the Bulgarian NRP where challenges need to be tackled with the highest priority and budgetary impacts of measures and details on the monitoring and evaluation procedures should be clearly spelled out are: administrative capacity; macroeconomic imbalances; red tape; and the functioning of the labour market. Against this background, Bulgaria is recommended to:
 - urgently further strengthen administrative capacity in particular focusing on key government functions, including regulatory authorities, and the judiciary,
 - contain the growing current account deficit and inflationary pressures, in particular by a tight fiscal policy, improving the quality of public expenditure and promoting wage moderation and flexible wage-setting that keeps wage developments in line with productivity gains,
 - adopt new measures and rapidly implement adopted measures to substantially cut red tape and shorten procedural
 delays in order to improve the business environment (in particular for SMEs and facilitating start-ups), which will
 also help in the fight against corruption,
 - increase the quality of labour supply and the employment rate by improving the efficiency and effectiveness of active labour market policies and further reform the education system to raise skills to levels that better match labour market needs and reduce early school leaving.
- 5. In addition, it will be important for Bulgaria over the period of the NRP to focus on: taking further measures to ensure the long-term sustainability of public finances, in particular with regard to potential risks in terms of adequacy and sustainability of pensions; ensuring all necessary pre-conditions for strong competition in network industries; elaborating an integrated policy for R & D and innovation notably aimed at reforming the public R & D system, shifting public support to R & D based on an overall R & D intensity target for 2010 towards more competitive funding focused on key priorities; tackling undeclared work by strengthening institutional capacity to perform inspections and ensure legal enforcement; completing the lifelong learning strategy and increasing participation.

CZECH REPUBLIC

- 1. In the light of the 2007 Czech Republic Implementation Report and the Commission's assessment of progress made in implementing key structural reforms and based on the Integrated guidelines for growth and jobs, the following conclusions are appropriate:
- 2. The Czech Republic has made some progress in implementing its National Reform Programme (NRP) over the 2005-2007 period. The Czech Republic made some progress on meeting the specific commitments agreed at the 2006 Spring European Council in the priority action areas.
- 3. The Implementation Report shows some policy response to the recommendations adopted by the Council. There has been some policy response on the additional areas requiring attention, as identified in the Council conclusions.
- 4. Among the strengths shown by the 2007 Czech Republic Implementation Report are the coherent strategy to improve the regulatory framework for enterprises, reforms to make work pay, of the curricula for primary and secondary education, to increase participation in tertiary education, and the adoption of the lifelong learning strategy.
- 5. The policy areas in the Czech Republic NRP where challenges need to be tackled with the highest priority are the long-term sustainability of public finances in the context of an ageing population, fulfilling the commitments for public R & D expenditure and further increasing its effectiveness, improving flexicurity in the labour market, improving the efficiency and equity in education and training and increasing participation in lifelong learning. Against this background it is recommended that the Czech Republic:
 - with a view to improving the long-term sustainability of public finances, implement the announced reform programme of the pension system without delay, implement the reforms in the healthcare system and proceed with the announced important reforms,
 - strengthen efforts to improve collaboration among businesses, universities and public R & D institutions and provides necessary human resources for R & D, while increasing the effectiveness and the amount of public R & D investment in order to meet the R & D targets for expenditure,
 - within an integrated flexicurity approach, further modernise employment protection, including legislation, improve the efficiency and equity of education and training, especially its responsiveness to labour market needs, provide incentives to invest in training particularly for older workers and the low-skilled, and increases the diversification of tertiary education supply.

6. In addition, it will be important for the Czech Republic to focus over the period of the NRP on the following challenges: improving the protection of intellectual property rights; speeding up progress in the ICT area, including by implementing and monitoring a fully enabled legal environment for e-government; improving access to finance for innovative companies, in particular through further developing the venture capital market; increasing the coverage of entrepreneurship education; better integrating disadvantaged groups into the labour market; reducing regional disparities; reconciling work and family life; tackling the gender pay gap; and implementing the active ageing strategy.

DENMARK

- 1. In the light of the 2007 Danish Implementation Report and the Commission's assessment of progress made in implementing key structural reforms and based on the Integrated guidelines for growth and jobs, the following conclusions are appropriate:
- 2. Denmark has been making very good progress in implementing its National Reform Programme (NRP) over the 2005-2007 period. Denmark has shown good progress in fulfilling the commitments agreed by the 2006 Spring European Council in the four priority action areas.
- 3. The Implementation Report shows a good policy response to the areas identified by the Council as requiring attention.
- 4. Among the strengths shown by the 2007 Danish Implementation Report is the comprehensive and integrated approach to reform planning and implementation, within a framework for ensuring long-term fiscal sustainability, combined with the active participation of stakeholders.
- 5. It will be important for Denmark over the period of the NRP to focus on the following challenges: continuing to implement measures on energy interconnection in order to improve the functioning of the electricity and gas markets; increasing labour supply and hours worked over the medium term, including further initiatives to work and additional steps to integrate older workers, immigrants and their descendants into the labour market; reinforcing, in a cost-effective manner, measures to improve primary and secondary education and the number of students finalising upper-secondary or tertiary education if current initiatives prove insufficient to reach the ambitious targets set.

GERMANY

- 1. In the light of Germany's 2007 Implementation Report and the Commission's assessment of progress made in implementing key structural reforms and based on the Integrated guidelines for growth and jobs, the following conclusions are appropriate:
- 2. Germany has made good progress in implementing its National Reform Programme (NRP) over 2005-2007 and good progress in fulfilling the commitments agreed by the 2006 Spring European Council in the four priority action areas.
- 3. The Implementation Report shows that there has been some policy response to the recommendations adopted by the Council. There has been a good response in consolidating public finances, and a more limited response regarding competition in services and on tackling structural unemployment. There has been some response on the additional areas identified in the Council conclusions as requiring attention. The Implementation Report also specifically addresses the recommendations issued to the euro area countries.
- 4. Among the strengths shown by the 2007 German Implementation Report are: the consolidation of public finances; the strengthening of high-class research and innovation; the progress in tackling youth unemployment; and the determined approach to increasing childcare facilities.
- 5. The policy areas in the German NRP where challenges need to be tackled with the highest priority are: competition in services and structural unemployment. Against this background it is recommended that Germany:
 - improve the framework for competition in services, notably by continuing to relax restrictive rules in regulated trades and professions, improving public procurement procedures and effectively regulating wholesale bitstream access,
 - tackle structural unemployment by maintaining the path of the reforms outlined in the NRP. Focus should be placed on integrating the low-skilled into the labour market through a flexicurity approach which combines better access to qualifications with further tax and benefit reforms and more effective employment services for unemployed recipients of basic income support.

6. In addition, it will be important for Germany over the period of the NRP to focus on the following challenges: securing the long-term sustainability of public finances by firmly locking in the achieved fiscal consolidation, including in the ongoing revision of budgetary institutions in the federal system, and by carefully monitoring the impact of the healthcare reform to keep expenditure growth in check and strength efficiency in the health sector; improving the framework for competition in the rail sector, and further improve it in the gas and electricity networks, where competition remains insufficient due to high concentration; continue further with the establishment of one-stop shops and the improvement of start-up times; and in the context of the planned measures to promote lifelong learning, enhance continuing vocational training.

ESTONIA

- 1. In the light of the 2007 Estonian Implementation Report and the Commission's assessment of progress made in implementing key structural reforms and based on the Integrated guidelines for growth and jobs, the following conclusions are appropriate:
- 2. Estonia has been making very good progress in implementing its National Reform Programme (NRP) over the 2005-2007 period. Estonia has shown good progress in fulfilling the commitments agreed by the 2006 Spring European Council in the four priority action areas.
- 3. The Implementation Report shows some policy response to the areas identified by the Council as requiring attention. There has been some policy response on competition policy, active labour market policies and educational policy. The most substantial response has been on R & D and innovation policy. Estonia has not moved significantly forward on the modernisation of labour law.
- 4. Among the strengths shown by the Estonian Implementation Report are: the establishment of an ambitious long-term and systematic new R & D and innovation strategy; the measures to facilitate start-ups and financing of innovative SMEs; a strong increase in the employment rate and the measures for raising the quality of higher and vocational education.
- 5. The policy areas in the Estonian NRP where challenges need to be tackled with the highest priority are: the employment area where progress on the modernisation of labour law has been limited.
- 6. It will be important for Estonia over the period of the NRP to focus on the following challenges: improving macroeconomic stability and containing inflation through adequate structural reforms and determined fiscal policy; reinforcing efforts to ensure that R & D results are translated into innovative services or products; encouraging closer cooperation between universities and enterprises; launching the new immunity and leniency programme and strengthening competition enforcement; reinforcing active labour market policies and increasing the supply of skilled labour by implementing a comprehensive lifelong learning strategy that responds to labour market needs; reducing labour market rigidities by urgent progress towards labour law modernisation and by promoting flexible forms of work.

IRELAND

- 1. In the light of the 2007 Irish Implementation Report and the Commission's assessment of progress made in implementing key structural reforms and based on the Integrated guidelines for growth and jobs, the following conclusions are appropriate:
- 2. Ireland has been making very good progress in implementing its National Reform Programme (NRP) over the 2005-2007 period. Ireland has been showing good progress in fulfilling the commitments agreed by the 2006 Spring European Council in the four priority action areas.
- 3. The Implementation Report shows a good policy response to the areas identified by the Council as requiring attention. While the Implementation Report does not specifically address the recommendations issued to the euro area countries, the substance includes relevant developments in this respect.
- 4. Among the strengths of the Irish NRP and its implementation is the comprehensive and coherent national strategy. The document also highlights the usefulness of the Lisbon process through its role in focusing on the prioritisation and implementation of specific actions, and emphasising its key role in addressing the challenges and opportunities associated with globalisation.

5. It will be important for Ireland over the period of the NRP to focus on the following challenges for the future: speeding up progress in formulating concrete measures to reform pension arrangements; accelerating progress in increasing labour market participation, including by making further progress in establishing a comprehensive childcare infrastructure; further developing the policy framework for the labour market and social integration of migrants and placing a particular emphasis on support to older and low-skilled workers; and developments in the housing market, affecting short and medium-term growth, should be carefully monitored.

GREECE

- 1. In the light of the 2007 Greek Implementation Report and the Commission's assessment of progress made in implementing key structural reforms and based on the Integrated guidelines for growth and jobs, the following conclusions are appropriate:
- Greece has made steady progress in implementing its National Reform Programme (NRP) over the period 2005-2007.Greece has shown some progress in fulfilling the commitments agreed by the 2006 Spring European Council in the four priority action areas.
- 3. The Implementation Report shows there has been some policy response to the recommendations adopted by the Council. There has been some response on the additional areas identified in the Council conclusions as requiring attention. The Implementation Report does not specifically mention the recommendations issued to the euro area countries, although a clear link is established in the accompanying reporting table.
- 4. Amongst the strengths shown by the 2007 Greek Implementation Report are: good progress made to consolidate public finances, promoting female employment, implementing internal market legislation, and improving the business environment. There are promising signs of progress to fix a timetable to implement pension reforms designed to improve long-term fiscal sustainability.
- 5. Policy areas in the Greek NRP where challenges need to be tackled with the highest priority are: long-term fiscal sustainability; implementation of the public administration reform agenda; the consolidation of active labour market policies; tackling high youth unemployment; tackling undeclared work and acceleration of education and lifelong learning reforms. Against this background it is recommended that Greece:
 - continue pursuing fiscal consolidation and debt reduction, and proceeds rapidly with the implementation of the pension reform, with a view to improving long-term fiscal sustainability,
 - implement the reform of its public administration, by building up effective regulatory, control and enforcement capacities, by modernising its human resources policy, and through effective use of the Structural Funds,
 - in line with an integrated flexicurity approach, modernise employment protection including legislation in order to cover all forms of contractual arrangements, reduce further the tax burden on labour, strengthen active labour market policies and transform undeclared work into formal employment,
 - accelerate the implementation of reforms on education and lifelong learning, in order to improve quality and responsiveness to labour market needs, increase participation, and allow for a smooth transition into employment, particularly for the young.
- 6. In addition, it will be important for Greece over the period of the NRP to focus on the following challenges: pursue further efforts to reduce inflationary pressures and address the causes of the current account deficit; accelerate efforts to set up a research and innovation strategy and increase investment in R & D; improve further the transposition of internal market legislation; speed up progress towards meeting the SME policy targets set by the 2006 Spring European Council; strengthen competition in the area of professional services; protect the environment by prioritising effective solid and water waste management and curb greenhouse gas emissions; encourage further female participation in employment; reduce early school leaving and put in place a coherent active ageing strategy.

SPAIN

- In the light of Spain's 2007 Implementation Report and the Commission's assessment of progress made in implementing key structural reforms and based on the Integrated guidelines for growth and jobs, the following conclusions are appropriate:
- Spain has made good progress with implementing its National Reform Programme (NRP) over the 2005-2007 period. Spain has shown good progress in fulfilling the commitments agreed by the 2006 Spring European Council in three of the four priority action areas.

- 3. The Implementation Report shows a good policy response to the recommendations adopted by the Council. There has been some response on the additional areas identified in the Council conclusions as requiring attention. The Implementation Report also specifically addresses the recommendations issued to the euro area countries.
- 4. Among the strengths shown by Spain's 2007 Implementation Report are: a faster than targeted reduction of government debt; good progress on implementation of the R & D and innovation plan and on the employment rate objective, in particular for female employment.
- 5. The policy areas in the Spanish NRP where challenges now need to be tackled with the highest priority are: improving competition in electricity markets and further improvements to education. Against this background it is recommended that Spain:
 - take further measures to increase competition in the energy sector, notably by continuing with the elimination of all tariffs so as to ensure that there is no price distortion and improving cross-border interconnection capacity to ensure security of supply,
 - ensure the effective implementation of education reforms, also at regional level, to reduce early school leaving.
- 6. In addition, it will be important for Spain over the period of the NRP to focus on the following challenges: pursue further efforts to reduce inflationary pressures, address the causes of the current account deficit and monitor developments in the housing market; raising competition in professional services and retail markets; implementing the better regulation programme and improving where necessary the regulatory framework; develop further environmental measures, in particular to reduce CO₂ emissions; take all necessary measures to further modernise employment protection policy, in order to foster flexicurity in the labour market to counter segmentation and promote the attractiveness of part-time work; raising productivity by raising skill levels and innovation; continuing current efforts to integrate immigrants into the labour market; further increase of access to childcare; and implement pension and healthcare reforms so as to improve long-term fiscal sustainability.

FRANCE

- 1. In the light of France's 2007 Implementation Report and the Commission's assessment of progress made in implementation of key structural reforms and based on the Integrated guidelines for growth and jobs, the following conclusions are appropriate:
- 2. France has made steady progress in implementing its National Reform Programme (NRP) over the 2005-2007 period. The pace of reform has accelerated since mid-2007. France has also shown some progress in fulfilling the commitment agreed by the 2006 Spring European Council in the four priority action areas.
- 3. The Implementation Report shows that some first measures have been taken by France in response to the recommendations issued to France by the Council but the remaining reform requirements continue to be of the utmost importance. In other areas identified in the Council conclusions as requiring attention, a certain number of measures have been adopted; in particular an important reform has been undertaken with regard to stimulating entrepreneurship and supporting young businesses. The Implementation Report does not however specifically address the recommendations issued to the euro area countries.
- 4. Among the strengths shown by French 2007 Implementation Report are: R & D and innovation reforms; the concrete results of measures in the area of ICT; the priority given to industrial policy (pôle de compétitivité); the reform aimed at giving more autonomy to universities and the comprehensive set of measures announced to improve the functioning of the labour market, including through changes in legislation.
- 5. The Implementation Report presents a noticeably modified strategy in which employment is to become a factor of economic policy aiming at enhanced growth. Whilst the second stage of the reform of the Galland Act has been adopted, full implementation and introduction of new measures remain necessary to ensure effective competition in services markets. It is important that France further strengthens its budgetary efforts in order to simultaneously implement a concerted reform strategy and further consolidates public finances. Significant or sustained further measures are needed to achieve budgetary consolidation, to increase competition in network industries and to improve labour market performance. Against this background, it is recommended that France:
 - ensure the sustainability of public finances, taking into account the ageing of the population, by strengthening the pace of budgetary consolidation and debt reduction, and cyclical conditions permitting aim to reach the medium-term objective (MTO) by 2010. The negotiation on pension systems scheduled for 2008 will have to build on the important gains made following the introduction of the 2003 reform,

- improve the framework for competition in the gas and electricity sectors and take further measures to strengthen competition in the rail freight sector between competitors and traditional operator,
- within an integrated flexicurity approach, enhance lifelong learning and modernise employment protection, in
 order notably to combat labour market segmentation among contract types, and make it easier to switch between
 fixed-term contracts and permanent contracts.
- 6. In addition, it will be important for France over the period of the NRP to focus on the following challenges: further strengthening competition in regulated trades and professions, further enhancing better regulation policies by including impact assessments; continuing to increase labour supply and making work pay.

ITALY

- 1. In the light of the 2007 Italian Implementation Report and the Commission's assessment of progress made in implementing key structural reforms and based on the Integrated guidelines for growth and jobs, the following conclusions are appropriate:
- Italy has made good progress in implementing its National Reform Programme (NRP) over the 2005-2007 period.
 There has been some response in fulfilling the commitments agreed by the 2006 Spring European Council in the four priority areas.
- 3. The Implementation Report shows some policy response to the recommendations adopted by the Council. Given the scale of the challenge, significant further reforms are needed. There has been some policy response on the additional areas identified in the Council conclusions as requiring attention. The Implementation Report also specifically addresses the recommendations issued to the euro area countries.
- 4. Amongst the strengths shown by the 2007 Italian Implementation Report are: the initial steps to improve the business environment; measures to enhance competition in professional and financial services and retail distribution; recent improvements in its transposition deficit of EU legislation; and e-government actions to modernise the public sector.
- 5. The policy areas in the Italian NRP where challenges need to be tackled with the highest priority are: fiscal sustainability, where efforts need to be pursued and the pension reform process needs to be fully implemented and where appropriate completed; enhanced competition in product and service markets and pursuing the full implementation of announced reforms; further fighting regional disparities in employment; and improving education and lifelong learning. Against this background it is recommended that Italy:
 - rigorously pursue fiscal consolidation, in particular by curbing growth in current primary expenditure, and fully
 implement and, where appropriate, complete the pension reform process with a view to improving the long-term
 sustainability of public finances,
 - continue the progress made to enhance competition in product and services markets and vigorously pursue the implementation of announced reforms,
 - improve the quality and labour market relevance of education, promote lifelong learning, further tackle undeclared
 work and ensure the efficient operation of employment services, within a flexicurity approach and with a view to
 reducing regional disparities.
- 6. In addition, it will be important for Italy to focus over the period of the NRP on the following challenges: increasing R & D investment and efficiency, where despite welcome policy developments, further efforts are needed to reach the 2010 target and to enhance the efficiency of public spending; strengthening efforts to meet the greenhouse gas emission reduction targets; improving the quality of regulation by strengthening and fully implementing the system of impact assessment, notably for SMEs; implementing plans to improve infrastructure especially for its contribution in Southern Regions; continuing to increase childcare and elderly care provision with a view to reconciling work and family life and fostering labour market participation of women; and putting in place a consistent active ageing strategy to increase employment of older workers, and with a view to improving pension adequacy.

CYPRUS

- 1. In the light of the 2007 Implementation Report for Cyprus and the Commission's assessment of progress made in implementing key structural reforms and based on the Integrated guidelines for growth and jobs, the following conclusions are appropriate:
- Cyprus has made good progress in the implementation of its National Reform Programme (NRP) over the 2005-2007
 period. Cyprus had made good progress in fulfilling the specific commitments agreed at the 2006 Spring European
 Council in the priority areas.
- 3. The Implementation Report shows a good policy response to the recommendations adopted by the Council. With a view to the long-term sustainability of public finances there has been a satisfactory initial response in reforming the healthcare system but a limited response on pension reform. Moreover, there has been some response in enhancing lifelong learning but a limited response in reforming the vocational education and training system. There has been some policy response on the additional areas identified in the Council conclusions as requiring attention.
- 4. Amongst the strengths of the Implementation Report is progress in the field of fiscal consolidation, in both deficit and debt reduction; a new policy to develop a comprehensive research and innovation system; and the maintenance of a good overall employment performance supported by a broad range of active labour market measures.
- 5. The policy areas in the Cypriot NRP where weaknesses need to be tackled with the highest priority are: addressing ageing-related expenditure; implementing the recently adopted National Lifelong Learning Strategy 2007-2013 and increasing training and labour market opportunities for young people. Against this background, it is recommended that Cyprus:
 - take steps to implement reforms of the pension and healthcare systems and set a timetable for their implementation with a view to improving fiscal sustainability,
 - enhance lifelong learning, and further increase employment and training opportunities for young people by implementing the recently approved Lifelong Learning National Strategy and by implementing the reforms of the vocational, education, training and apprenticeship system, including the New Modern Apprenticeship Scheme.
- 6. In addition, it will be important for Cyprus over the period of the NRP to continue with measures to: improve competition in the area of professional services; further stimulate private sector R & D; and address the very high gender pay gap.

LATVIA

- 1. In the light of Latvia's 2007 Implementation Report and the Commission's assessment of progress made in implementing key structural reforms and based on the Integrated guidelines for growth and jobs, the following conclusions are appropriate:
- Latvia has made some progress in implementing its National Reform Programme (NRP) over the 2005-2007 period and some progress in fulfilling the commitments agreed by the 2006 Spring European Council in the four priority action areas.
- 3. The Implementation Report shows that there has been some progress in responding to the recommendations adopted by the Council. There has been a mixed response to the additional areas identified by the 2007 Spring European Council as requiring attention.
- 4. Among the strengths shown by the Implementation Report are: the first positive steps in the field of knowledge and innovation; the progress achieved on certain SME and entrepreneurship issues; the strengthened role of the Competition Authority in market surveillance; and further measures to promote energy efficiency and the use of renewable energy resources. Latvia has also implemented a set of measures that have successfully supported labour market performance.
- 5. The policy areas in the Latvian NRP where weaknesses need to be tackled with the highest priority are: more concrete measures to secure macroeconomic stability in the face of overheating pressures; further development of the R & D strategy to improve prioritisation and increase private sector involvement; and stronger measures to increase labour supply and strengthen the skills of the labour force. Against this background, it is recommended that Latvia:
 - pursue a more restrictive fiscal policy, with a careful prioritisation of expenditures and wage developments that are
 in line with productivity, in order to contribute to correcting overheating pressures and reducing the risk of
 macroeconomic instability,

- make faster progress in the implementation of the research and innovation policy reforms, in order to meet the
 ambitious targets set. This concerns especially policies to stimulate partnerships between research and education
 institutions and businesses,
- within an integrated flexicurity approach, intensify efforts to increase labour supply and productivity by improving activation and regional mobility and, enhancing the responsiveness of education and training systems to labour market needs, by putting in place a lifelong learning system.
- 6. In addition, it will be important for Latvia over the period of the NRP to focus on: improving further the regulatory environment, notably by means of an explicit better regulation policy; pursuing active labour market policies and improving access to childcare.

LITHUANIA

- 1. In the light of Lithuania's 2007 Implementation Report and the Commission's assessment of progress made in implementing key structural reforms and based on the Integrated guidelines for growth and jobs, the following conclusions are appropriate:
- 2. Lithuania has made good progress in implementing its National Reform Programme (NRP) over the 2005-2007 period. Lithuania has also been showing some progress in fulfilling the commitments agreed by the 2006 Spring European Council in the four priority action areas.
- 3. The Implementation Report shows a limited policy response to the recommendations adopted by the Council. There has been some policy response on the additional areas identified by the Council as requiring attention.
- 4. Among the strengths shown by Lithuania's 2007 Implementation Report are: approval of priority areas for R & D development and adoption of the Vocational Training Law.
- 5. The policy areas in the Lithuanian NRP where challenges need to be tackled with the highest priority are implementing measures: increasing and improving the efficiency of investment in R & D and support for innovation; to increase internal mobility of labour, promote adult participation in lifelong learning, especially among older workers, and reform the education and training systems to ensure quality and labour market relevance. Against this background it is recommended that Lithuania:
 - accelerate the implementation of the structural reform of its R & D and innovation system so as to raise the efficiency of public spending and create conditions favourable to increased private investments in this area, including for innovation in traditional and low-tech sectors,
 - intensify efforts to increase the supply of skilled labour by: improving the regional mobility, reforming the education and training systems to ensure their quality and relevance to the labour market needs and implementing the revised lifelong learning strategy with a special focus on the participation of older workers.
- 6. In addition, it will be important for Lithuania to focus over the period of the NRP on the following challenges: improving macroeconomic stability and containing inflation; increasing foreign direct investment; improving the efficiency of regulatory environment with particular focus on legislative simplification; improving youth employability; expanding entrepreneurship education; increasing the availability of childcare; and strengthening occupational health and safety.

LUXEMBOURG

- 1. In the light of Luxembourg's 2007 Implementation Report and the Commission's assessment of progress made in implementing key structural reforms and based on the Integrated guidelines for growth and jobs, the following conclusions are appropriate:
- 2. Luxembourg has made very good progress in implementing its National Reform Programme (NRP) over the 2005-2007 period. Luxembourg has shown some progress in fulfilling the commitments agreed by the 2006 Spring European Council in the four priority action areas.
- The Implementation Report shows a mixed policy response to the areas identified by the Council as requiring attention. The Implementation Report also specifically addresses the recommendations issued to the euro area countries.

- 4. Among the strengths shown by Luxembourg's 2007 Implementation Report are: investments to integrate the economy into the international context, efforts to develop an extensive simplification policy focused on business needs, the development of childcare infrastructures, reform of professional training, and the introduction of new forms of employment.
- 5. It will be important for Luxembourg over the period of the NRP to focus on the following challenges: accelerate the implementation of measures aimed at increasing the employment rate of older workers, in particular through reform to discourage early retirement; take further measures to reduce the number of early school leavers, and to remove the artificial barriers between different types of education; closely monitoring the impact of recently adopted measures to reduce unemployment amongst the young; and in order to deliver a more attractive economic environment, greater support is needed to deliver competitive markets, improve the transposition of EU legislation, and support SMEs. It is also important that Luxembourg take steps to reform its pension system, with a view to ensuring its long-term sustainability.

HUNGARY

- 1. In the light of the 2007 Hungarian Implementation Report and the Commission's assessment of progress made in implementing key structural reforms and based on the Integrated guidelines for growth and jobs, the following conclusions are appropriate:
- Hungary has made limited progress in implementing its National Reform Programme (NRP) over the 2005-2007 period. Hungary has shown some progress in fulfilling the commitments agreed by the 2006 Spring European Council in the four priority action areas.
- 3. The Implementation Report shows a mixed policy response to the recommendations adopted at the Council. There has been some policy response on the additional areas identified in the Council conclusions as requiring more attention.
- 4. Among the strengths shown by the 2007 Implementation Report are: strong improvements on fiscal consolidation, the adoption and implementation of various structural reform steps, the shortening of the setting-up time for businesses and the efforts to reduce administrative costs, the introduction of further incentives to work and to remain on the labour market and the transformation of undeclared work into formal employment.
- 5. The policy areas in the Hungarian NRP where challenges need to be tackled with the highest priority are: continuing with the fiscal consolidation and correcting the excessive deficit as planned, further improving the sustainability of public finances, improving the labour market situation of disadvantaged groups, reducing persistent regional disparities in employment and reforming the education and training systems. Against this background, it is recommended that Hungary:
 - continue to implement the necessary measures to ensure a durable reduction of the government deficit and of the
 public debt ratio, with increased reliance on the expenditure side, including through the establishment of more
 thorough and comprehensive fiscal rules,
 - continue to reform the public administration, healthcare, pension and education systems with a view to ensuring long-term fiscal sustainability and improving economic efficiency. This should include steps to further limit early retirement, reduce the number of new recipients of disability pensions and further restructure healthcare,
 - reinforce active labour market policies to improve the labour market situation of disadvantaged groups; and reduces persistent regional disparities in employment,
 - ensure access to high quality education and training for all, upgrade skill levels, and increase responsiveness of education and training systems to labour market needs.
- 6. In addition, it will be important for Hungary over the period of the NRP to focus on the following challenges for the future: further reforming the public research system, increasing the effectiveness of public R & D expenditure and improving linkages between public and private R & D; reducing and redirecting State aids; improving the regulatory environment through further reducing administrative burden and legislative simplification; introducing further incentives to work and to remain in the labour market; ensuring better reconciliation of work and private life; completing the establishment of the integrated employment and social services system; transforming undeclared work into formal employment; and implementing the lifelong learning strategy.

MALTA

- In the light of the 2007 Maltese Implementation Report and the Commission's assessment of progress made in implementing key structural reforms and based on the Integrated guidelines for growth and jobs, the following conclusions are appropriate:
- Malta has made good progress in the implementation of its National Reform Programme (NRP) over the 2005-2007
 period. Malta has shown good progress in fulfilling the commitments agreed by the 2006 Spring European Council in
 the four priority action areas.
- 3. The Implementation Report shows a limited policy response to recommendations adopted by the Council. There has also been a limited policy response to the additional areas identified by the Council as requiring attention.
- 4. Among the strengths of the Maltese NRP and its implementation are its governance and the progress achieved in fiscal consolidation as well as progress in strengthening the business environment, liberalising certain markets (e.g. ports), reforming education and increasing ICT use.
- 5. The policy areas in the NRP where weaknesses need to be tackled with the highest priority are competition policy and labour market problems. Against this background, it is recommended that Malta:
 - strengthen competition, notably by reducing State aids and redirecting them towards horizontal objectives as well
 as by reinforcing the competition authority and by further steps in opening up professional services,
 - step up efforts to attract more people into the labour market, particularly women and older workers; maintain efforts to tackle undeclared work and take further action on the benefit system to make declared work more attractive.
- 6. In addition, it will be important for Malta over the period of the NRP to focus on: continue implementing and reinforcing measures on healthcare reform; further improving the regulatory environment by continuing simplifying legislation, by introducing systematic impact assessments and effective one-stop shops for business start-ups; diversifying its energy sources, including enhancing energy efficiency and renewable energy and considering the possibility of connecting Malta to Europe's energy networks; continuing efforts to raise educational attainment and reduce early school leaving.

THE NETHERLANDS

- 1. In the light of the 2007 Dutch Implementation Report and the Commission's assessment of progress made in implementing key structural reforms and based on the Integrated guidelines for growth and jobs, the following conclusions are appropriate:
- 2. The Netherlands has made significant progress in implementing its National Reform Programme (NRP) over the 2005-2007 period. The Netherlands has shown a good response to fulfilling the commitments agreed by the 2006 Spring European Council in the four priority action areas.
- 3. The Implementation Report shows some policy response to the recommendation adopted by the Council and the additional areas identified in the Council conclusions as requiring attention, though the challenge on R & D remains significant. The Implementation Report also specifically addresses the recommendations issued to the euro area countries.
- 4. Among the strengths of the NRP and its implementation are: the efforts to reduce administrative burden and to improve the business climate; the ambitious plans in the area of energy and climate change; and incentives to improve childcare provision.
- 5. The policy area in the Dutch NRP where challenges need to be tackled with the highest priority is in improving labour supply. Against this background it is recommended that the Netherlands:
 - take further measures to improve labour supply of women, older workers and disadvantaged groups with a view to raising overall hours worked in the economy.
- 6. In addition, it will be important for the Netherlands over the period of the NRP to focus on the following challenge: stepping up efforts aimed at increasing private sector R & D expenditure by ensuring increased cohesion through the recently introduced new policy governance structures and putting in place a coherent strategy for R & D and innovation which addresses the interaction between private R & D and public research as well as foreign R & D investment.

AUSTRIA

- 1. In the light of the 2007 Austrian Implementation Report and the Commission's assessment of progress made in implementing key structural reforms and based on the Integrated guidelines for growth and jobs, the following conclusions are appropriate:
- Austria has made significant progress in implementing its National Reform Programme (NRP) over the 2005-2007 period. Austria has shown good progress in fulfilling the commitments agreed by the 2006 Spring European Council in the four priority action areas.
- 3. The Implementation Report shows a limited policy response to the employment recommendation adopted by the Council. There has been some response on the additional areas identified in the Council conclusions as requiring attention. The Implementation Report also specifically addresses the recommendations issued to the euro area countries.
- 4. Among the strengths shown by the 2007 Austrian Implementation Report are: good practices to boost innovation, such as the innovation voucher; increased budgets for R & D in line with the 3 % target; the creation of a climate and energy fund; the successful implementation and further development of its flexicurity model.
- 5. The policy areas in the Austrian NRP where challenges need to be tackled with the highest priority are: increasing labour supply of older workers and improving the skills and employability of disadvantaged young people. Against this background it is recommended that Austria:
 - further improve incentives for older workers to continue working by implementing a comprehensive strategy including enhanced job-related training, adaptation of working conditions and tightening the conditions for early retirement; and improve education outcomes for vulnerable youth.
- 6. In addition, it will be important for Austria to focus over the period of the NRP on the following challenges: strengthening the fiscal adjustment in order to achieve a balanced budget before 2010; increasing competition in services, in particular in professional services; strengthening entrepreneurship education; identifying further emission reduction policies and measures; tackling the gender segregation of the labour market, including by further improving the availability of childcare.

POLAND

- 1. In the light of Poland's 2007 Implementation Report and the Commission's assessment of progress made in implementing key structural reforms and based on the Integrated guidelines for growth and jobs, the following conclusions are appropriate:
- Poland has made limited progress in implementing its National Reform Programme (NRP) over the 2005-2007 period and has shown limited progress in fulfilling the commitments agreed by the 2006 Spring European Council in the four priority action areas.
- 3. The Implementation Report shows a mixed policy response to the recommendations adopted by the Council. There has been some policy response on the additional areas identified in the Council conclusions as requiring attention.
- 4. Among the strengths shown by Poland's 2007 Implementation report are: the attention paid to developing entrepreneurship; steps to bring down the tax burden on labour; the priority and funding allocated to active labour market measures; and the strong linkage of the NRP priorities with EU funding.
- 5. The policy areas in the Polish NRP where challenges need to be tackled with the highest priority are: a stronger commitment to address the sustainability of the public finances; vigorous actions to improve regulation and to promote opening of markets in network industries; implementation of the R & D reforms; further measures to address the low employment rate of older workers; better focusing of active labour market policy on the most vulnerable groups; and putting in place the lifelong learning strategy. Against this background Poland is recommended to:
 - strengthen the fiscal consolidation and supplement the nominal state budget deficit 'anchor' (deficit ceiling) with further mechanisms to enhance control over expenditure,

- improve the framework for competition in network industries, including the energy markets, inter alia, through a review of the role of regulators,
- pursue the reform of the public research sector with a view to R & D and innovation being boosted, and implementing the framework for private sector R & D,
- with a view to developing an integrated flexicurity approach, increase the level and efficiency of active labour market policy, notably for older persons and groups vulnerable to poverty, review benefit systems to improve the incentive to work, put in place the lifelong learning strategy, and modernise education and training systems in view of labour market needs.
- 6. In addition, building on the progress made, it will be important for Poland over the period of the NRP to focus on the following challenges: upgrading transport infrastructure; speeding-up the business registration process; ensuring timely implementation of the e-government programmes; and improve the transposition of internal market legislation; and increasing childcare provision with a view to reconciling work and family life.

PORTUGAL

- 1. In the light of the 2007 Portuguese Implementation Report and the Commission's assessment of progress made in implementing key structural reforms and based on the Integrated guidelines for growth and jobs, the following conclusions are appropriate:
- Portugal has made good progress in implementing its National Reform Programme (NRP) over the 2005-2007 period. Portugal has shown good progress in fulfilling the commitments agreed by the 2006 Spring European Council in the four priority action areas.
- 3. The Implementation Report shows a good policy response to the recommendations issued by the Council. There has also been some policy response on the additional areas identified by the Council conclusions as requiring attention. The Implementation Report also specifically addresses the recommendations issued to the euro area countries.
- 4. Some of the strengths shown by the 2007 Portuguese Implementation Report are: the progress achieved in correcting fiscal imbalances and promoting sustainable reforms of the public administration, on pension and healthcare reform, progress on unlocking business potential and the implementation of the Technological Plan.
- 5. The policy areas in Portugal's NRP where challenges need to be tackled with the highest priority are: consolidating public finances, whilst further improving its quality and sustainability, and gearing public spending towards raising Portugal's growth potential; improving the efficiency of the educational system notably by improving attainment levels and reducing early school leaving; modernising employment protection to curb the segmentation of the labour market. Against this background it is recommended that Portugal:
 - in the context of the ongoing fiscal consolidation and public administration reform, redirect public spending towards uses more supportive to potential economic growth, while maintaining firm expenditure control overall,
 - continue the efforts to improve the efficiency of the educational system, notably by improving attainment levels of the young and reducing early school leaving based on the results obtained, and by developing a vocational training system that is relevant to the labour market needs and based on the National Qualifications Framework,
 - continue efforts to modernise employment protection, including legislation to reduce the high levels of labour market segmentation, within the flexicurity approach.
- 6. In addition, it will be important for Portugal over the period of the NRP to focus on the following challenges for the future: narrowing its current account deficit in a sustained way; continuing to improve the long-term sustainability of public finances; pursuing the implementation of the Technological Plan, consolidating the linkages between research, higher education and industry, and involving the private sector further; continuing the liberalisation of the energy sector and ensuring effective competition in the financial services market; further implement a better regulation programme and in particular strengthen the impact assessment system; reducing the deficit in transposing EU legislation into national law; continue to fully implement measures to reduce greenhouse gas emissions; and continuing to address factors undermining social cohesion.

ROMANIA

- 1. In the light of Romania's 2007 Implementation Report and the Commission's assessment of the National Reform Programme (NRP) and based on the Integrated guidelines for growth and jobs, the following conclusions are appropriate:
- 2. Overall, the NRP focuses on the right challenges. However, in some critical areas, such as strengthening administrative capacity and improving the business environment, the programme lacks ambition. In other areas, information about the content of measures, their timelines and budgetary support is sometimes lacking which makes it difficult to assess whether measures will bring solutions to the problems and challenges identified.
- 3. The programme's strengths include initiatives aimed at implementing a medium-term expenditure framework, reducing non-wage labour costs and reforming research structures.
- 4. The policy areas in the Romanian NRP where challenges need to be tackled with the highest priority are: strengthening administrative capacity, addressing overheating and improving budget planning and the quality of expenditure; cutting red tape and activating labour supply and raising skill levels. Against this background, it is recommended that Romania:
 - urgently strengthen administrative capacity at both central and local levels of government by building up effective regulatory, control and enforcement capacity,
 - avoid pro-cyclical fiscal policy to contain the growing current account deficit and inflationary pressures, keep wage
 developments in line with productivity growth and improve budget planning and execution as well as the quality
 of public finances by reviewing the composition of public spending and by reducing and redirecting State aid to
 horizontal objectives,
 - take rapid measures to reduce substantially administrative procedures and delays to obtain authorisations as part of
 a coherent better regulation policy in order to improve the business environment, which will also help in the fight
 against corruption,
 - implement an integrated approach to increasing employment, activity rates and productivity levels, especially by accelerating reforms of the education system to respond better to labour market needs, by reducing early school leaving, by significantly increasing adult participation in education and training; and by transforming subsistence/semi-subsistence farming into sustainable employment.
- 5. In addition it will be important for Romania over the period of the NRP to focus on: taking further measures to ensure the long-term sustainability of public finances, in particular with regard to potential risks in terms of adequacy and sustainability of pensions; reinforcing measures to tackle fragmentation of the research base whilst ensuring that planned increases in public research funding yield effective returns by vigorously implementing the national R & D and innovation strategy and by regularly monitoring its results; pursuing a more integrated approach to infrastructure development and roll-out of ICT; intensifying efforts to tackle undeclared work; improving the effectiveness and geographical scope of public employment services, particularly to assist vulnerable groups.

SLOVENIA

- 1. In the light of the 2007 Slovenian Implementation Report and the Commission's assessment of progress made in implementing key structural reforms and based on the Integrated guidelines for growth and jobs, the following conclusions are appropriate:
- Slovenia has made good progress in implementing its National Reform Programme (NRP) over the 2005-2007 period.
 Slovenia has also been showing some progress in fulfilling the commitments agreed by the 2006 Spring European Council.
- 3. The Implementation Report shows some policy response to the recommendations issues by the Council. There has also been some policy response on the additional areas identified in the Council conclusions as requiring attention. The Implementation Report does not specifically mention the recommendations issued to the euro area countries, although a clear link is established in the accompanying reporting table.
- 4. Among the strengths shown by the 2007 Implementation Report are: progress in consolidating public finances; the involvement of social partners in drafting all major labour market reforms; efforts to strengthen the link between education and scholarship systems and the economy; the shortening of business start-up times and the reduction of administrative burden. Slovenia's entry into the euro area is the central achievement in the macro field.

- 5. The policy areas in the NRP where challenges need to be tackled with the highest priority are: further pension reform and effective implementation of the active ageing strategy; additional attention to a more flexible labour market combined with a more effective personalised approach in the implementation of active labour market policies. Against this background it is recommended that Slovenia:
 - take further steps to strengthen the reform of the pension system and promote active ageing, with a view to increasing the employment rate of older workers and improving long-term sustainability,
 - within an integrated flexicurity approach and building on recent reforms promote more flexible contractual arrangements to counter labour market segmentation mainly affecting young people and further improve the effectiveness of employment services, particularly in relation to persons with low employment prospects.
- 6. In addition, it will be important for Slovenia to focus over the period of the NRP on the following challenges: intensify the implementation and, where necessary, the development of the national research and innovation strategy; also with a view to containing inflation, improve competition in the services sector, with particular emphasis on retail, financial services, some utilities and professional services; improve implementation of energy efficiency measures, particularly with regard to CO₂ emissions and unfulfilled Kyoto targets; implement the ambitious plans to strengthen the link between the education system and the labour market.

SLOVAKIA

- 1. In the light of the 2007 Slovak Implementation Report and the Commission's assessment of progress made in implementing key structural reforms and based on the Integrated guidelines for growth and jobs, the following conclusions are appropriate:
- Slovakia has made some progress in implementing its National Reform Programme (NRP) over the 2005-2007 period.
 There has been a limited response in fulfilling the commitments agreed by the 2006 Spring European Council in the four priority areas.
- 3. The Implementation Report shows a mixed policy response to the recommendations adopted by the Council. Further reforms are necessary to increase R & D and education expenditure, implement strategies in the microeconomic area, to tackle long-term unemployment and to complete education and training reform. There has been a mixed response on the additional areas identified in the Council conclusions as requiring attention.
- 4. Among the strengths shown by the 2007 Slovak Implementation Report are: the reduction foreseen for the public finance deficit to below 3 % of GDP in 2007; the adoption of a number of strategy documents in the area of R & D and innovation, energy efficiency and renewably energy; the partial implementation of a one-stop shop for start-up companies; the revision of employment legislation; the adoption of the lifelong learning strategy; and efforts to revise active labour market policies to better comply with labour market developments.
- 5. The policy areas in the Slovak NRP where challenges need to be tackled with highest priority are: increasing expenditure to education, R & D and innovation; improving the regulatory environment; tackling long-term unemployment; completing the reform of the education and training system and raising its quality in line with labour market needs. Against this background, it is recommended that Slovakia:
 - duly implement a coherent R & D and innovation strategy with a particular focus on the institutional reform of
 the public research sector and substantial improvement of business-research cooperation while reallocating
 resources to R & D and innovation and education,
 - improve the regulatory environment, notably by implementing a comprehensive better regulation strategy covering both impact assessment and simplification of existing legislation,
 - within an integrated flexicurity approach, ensure implementation of the lifelong learning strategy addressing the needs of the labour market, complete the reforms of primary, secondary and tertiary education to improve qualification and skill levels, and enhance access to employment, notably for the long-term unemployed and vulnerable groups.
- 6. In addition, it will be important for Slovakia over the period of the NRP to focus on: further developing ICT policies, especially for broadband infrastructure; full implementation of one-stop shops for start-up companies; introducing entrepreneurship education; increasing competition in power supply; addressing the gender gap in pay and employment; developing an active ageing strategy; and creating job opportunities for young people.

FINLAND

- 1. In light of the 2007 Implementation Report for Finland and the Commission's assessment of progress made in implementing key structural reforms and based on the Integrated guidelines for growth and jobs, the following conclusions are appropriate:
- Finland has made very good progress in implementing its National Reform Programme (NRP) over the 2005-2007 period. Good progress has been shown in fulfilling the commitments agreed by the 2006 Spring European Council in the four priority action areas.
- 3. The Implementation Report shows some policy response on the additional areas identified by the Council as requiring attention. The Implementation Report also specifically addresses the recommendations issued to the euro area countries.
- 4. Among the strengths of the 2007 Implementation Report are the ongoing reforms to further improve the functioning of the national innovation system and the observed increase in the employment rate of older workers.
- 5. It will be important for Finland over the period of the NRP to focus on the following challenges: continue reforms to improve competition and productivity in some services, and create the necessary leverage to reduce high price levels; implement announced measures to reach its Kyoto target; continue reforms to address bottlenecks in the labour market, with a particular view to tackling high structural unemployment, especially unemployment of low-skilled workers, including young people, and taking into account the contribution economic migration can make.

SWEDEN

- 1. In the light of Sweden's 2007 Implementation Report and the Commission's assessment of progress made in implementing key structural reforms and based on the Integrated guidelines for growth and jobs, the following conclusions are appropriate:
- Sweden has made very good progress in implementing its National Reform Programme (NRP) over the 2005-2007 period. Sweden has also shown very good progress in fulfilling the commitments agreed by the 2006 Spring European Council in the four priority action areas.
- 3. The Implementation Report shows a good policy response to the areas identified by the Council as requiring attention.
- 4. Among the strengths shown by the 2007 Implementation Report are: the action plan for regulatory simplification and the commitment to improve the impact assessment system; the progress with increasing labour supply and reducing unemployment; the sustainable use of energy; and the progress made on increasing public investment in R & D.
- 5. It will be important for Sweden to take further regulatory measures to increase competition, notably in services; and to focus on the implementation and impact evaluation of recent reforms to increase work incentives, to tackle youth unemployment, to raise the employment rate of immigrants and to reintegrate people on sickness-related schemes.

UNITED KINGDOM

- 1. In the light of the UK's 2007 Implementation Report and the Commission's assessment of progress made in implementing key structural reforms and based on the Integrated guidelines for growth and jobs, the following conclusions are appropriate:
- The UK has made significant progress in implementing its National Reform Programme (NRP) over the 2005-2007
 period. The UK has shown good progress in fulfilling the commitments agreed by the 2006 Spring European Council
 in the four priority action areas.
- 3. The Implementation Report shows a good policy response to the recommendation issued by the Council. There has also been a good policy response on the additional areas identified in the Council conclusions as requiring attention.
- 4. Among the strengths shown by the 2007 UK Implementation Report are: the plans to provide an integrated approach to employment and skills, moves towards the creation of a business-friendly regulatory environment, and the forward-looking plans on energy policy.

- 5. The policy areas in the UK NRP where challenges need to be tackled with the highest priority are improving skill levels to increase productivity and reduce disadvantage in the labour market. Against this background it is recommended that the UK:
 - implement recent plans to substantially improve skill levels and establish an integrated approach to employment and skills in order to improve productivity and increase opportunities for the disadvantaged.
- 6. In addition, it will be important for the UK to focus on the following challenges for the future: progressively increase housing supply in order to meet medium-term demand pressures; ensure progress towards the UK's R & D intensity target through full implementation of the recent review of R & D and innovation policy, particularly taking fuller account of the specific needs of the services sector.

EURO AREA MEMBER STATES

- In the light of the 2007 Implementation Reports of the euro area Member States, and the Commission's assessment of
 progress made in implementing key structural reforms and based on the Integrated guidelines for growth and jobs, the
 following conclusions are appropriate:
- 2. Based on their Implementation Reports, the euro area Member States have been making some progress in implementing policy measures that improve the functioning of the euro area.
- Significant further reforms are necessary to fulfil the microeconomic and employment recommendations. The progress recorded in 2007 concerning the macroeconomic area needs to be sustained.
- 4. Among the strengths shown by the 2007 Implementation Reports of the euro area Member States are: budgetary adjustment in 2007, the implementation of legislation to foster financial market integration, and wage bargaining systems more conducive to wage flexibility in some Member States.
- 5. The policy areas in the euro area where challenges now need to be tackled with the highest priority are: the sustainability of public finances and their contribution to growth; competition in product markets, especially in services, financial integration and competition in financial retail services, in order to facilitate adjustment and more flexible prices; adequate wage developments at the aggregate, sector, regional and occupational level in line with productivity developments in order to ensure competitiveness; flexicurity in labour markets in accordance with the agreed common principles; and more labour mobility in order to foster labour market adjustment.
- Against this background it is recommended that the euro area Member States together with their country specific recommendations:
 - continue pursuing budgetary consolidation towards their medium-term objectives in line with the Stability and Growth Pact, hence striving to achieve an annual structural adjustment of at least 0,5 % of GDP as a benchmark. The Eurogroup in April 2007 agreed on 'taking advantage of the favourable cyclical conditions, most euro area members would achieve their medium-term objectives in 2008 or 2009 and all of them should aim for 2010 at the latest'. Budgetary positions where medium-term objectives have been attained should be maintained,
 - improve the quality of public finances by reviewing public expenditures and taxation and by modernising public administration, with the intention to enhance productivity and innovation, thereby contributing to economic growth, employment and fiscal sustainability,
 - effectively implement measures that improve competition, especially in services, and step up measures that
 promote the full integration of financial markets and the competition in retail financial services, whilst
 strengthening stability arrangements and supervisory convergence,
 - improve flexibility and security on labour markets, *inter alia*, by implementing flexicurity principles tailored to the specific circumstances of each Member State and fully compatible with sound and financially sustainable public budgets, better aligning wage and productivity developments so as to enhance growth and competitiveness, and enacting measures to promote labour mobility across borders and between occupations.
- 7. To maximise policy synergies, which are stronger in a monetary union, and enhance political ownership of reforms, euro area Member States should continue to strengthen policy coordination in the context of the Eurogroup and in international forums, and existing agreements for the external representation of the euro area should be fully implemented. This would significantly contribute to successfully addressing policy challenges within the euro area and in the global economy. The Eurogroup's April 2007 Berlin orientations on public finances are a welcome step in this regard. Euro area Member States are invited to take into account these recommendations in their national policies. The Eurogroup will regularly review their implementation.