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COMMISSION DECISION

of 30 April 1999

on the clearance of the accounts of Member States' expenditure financed by the European Agricultural guidance and Guarantee Fund (EAGGF), Guarantee Section, for the 1998 financial year

(notified under document number C(1999) 1175)

(1999/327/EC)

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(1999/327/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 729/70 of 21 April 1970 on the financing of the common agricultural policy [1], as last amended by Regulation (EC) No 1287/95 [2], and in particular Article 5(2)(b) thereof,

After consulting the Fund Committee,

Whereas:

(1) under Article 5(2)(b) of Regulation (EEC) No 729/70, the Commission, on the basis of the annual accounts submitted by the Member States, accompanied by the information required for clearance and a certificate regarding the veracity, completeness, and accuracy of the accounts transmitted clears the accounts of the paying agencies referred to in Article 4(1) of that Regulation;

(2) with regard to Article 7(1) of Commission Regulation (EC) No 296/96 of 16 February 1996 on data to be forwarded by the Member States and the monthly booking of expenditure financed under the Guarantee Section of the European Agricultural Guidance and Guarantee Fund (EAGGF) and repealing Regulation (EEC) No 2776/88 [3], as last amended by Regulation (EC) No 2236/98 [4], account is taken for the 1998 financial year of expenditure incurred by the Member States between 16 October 1997 and 15 October 1998;

(3) the time limits granted to the Member States for the submission to the Commission of the documents referred to in Article 5(1)(b) of Regulation (EEC) No 729/70 and in Article 4(1), (3) and (4) of Commission Regulation (EC) No 1663/95 of 7 July 1995 laying down detailed rules for the application of Regulation (EEC) No 729/70 regarding the procedure for the clearance of accounts of the EAGGF Guarantee Section [5], as amended by Regulation (EC) No 896/97 [6], have expired;

(4) the Commission has checked the information submitted and communicated to the Member States before the 31 March 1999 the results of its verifications with the necessary amendments;

(5) under the first subparagraph of Article 7(1) of Regulation (EC) No 1663/75, the accounts clearance decision referred to in Article 5(2)(b) of Regulation (EEC) No 729/740 must determine, without prejudice to decisions taken subsequently in accordance with paragraph 21(c) of that Article, the amount of expenditure effected in each Member State during the financial year in question recognised as being chargeable to the EAGGF Guarantee Section, on the basis of the accounts referred to in Article 5(1)(b) of the abovementioned Regulation and the reductions and suspensions of advances for the financial year concerned, including the reductions referred to in the second subparagraph of Article 4(3)

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[1] OJ L 94, 28.4.1970, p. 13.
[2] OJ L 125, 8.6.1995, p. 1.
[3] OJ L 39, 17.2.1996, p. 5.
[4] OJ L 281, 17.10.1998, p. 9.
[5] OJ L 158, 8.7.1995, p. 6.
[6] OJ L 128, 21.5.1997, p. 8.

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of Regulation (EC) No 296/96; under Article 102 of the Financial Regulation of 21 December 1977, as last amended by Regulation (EC, ECSC, Euratom) No 2779/98 ([1]), 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 Articles 100 and 101 and that total expenditure taken into consideration by the Commission in this Decision, is to be booked, under a single article, as additional expenditure or a reduction in expenditure;

(6) for certain paying agencies, the annual accounts and the accompanying documents permit the Commssion to take a decision on the completeness, accuracy and veracity of the accounts submitted; whereas in the light of the verifications made some of the accounts do not fulfil this condition and therefore part of the expenditure concerned cannot be recognised as chargeable to the EAGGF Guarantee Section; whereas Annex I lists the amounts cleared for each paying agency;

(7) in the light of the verifications made, the information submitted by certain other paying agencies requires additional inquiries and their accounts cannot therefore be cleared in this Decision; whereas Annex II lists the paying agencies concerned;

(8) Article 4(2) of Regulation (EC) No 296/96, in liaison with Article 13 of Council Decision 94/729/EC of 31 October 1994 on budgetary disicpline ([2]), lays down that advances against bookings are to reduced for expenditure effected by the Member States after the limits or deadlines laid down; whereas, however, pursuant to Article 4(3) of Regulation (EC) No 296/96, any overrun of deadlines during September and October are to be taken into account in the accounts clearance decision except where noted before the last decision of the financial year relating to advances; whereas part of the expenditure claimed by certain Member States during the abovementioned period and for the measures for which the Commission did not accept any extenuating circumstances was effected after the limits reductions; whereas laid down; this Decision should therefore lay down the relevant reductions; whereas a decision will be taken at a later date, in accordance with Article 5(2)(c) of Regulation (EEC) No 729/70, definitively fixing the expendutre 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 limits or deadlines laid down;

(9) the Commission, in accordance with Article 13 of Decision No 94/7296/EC and Article 4(2) of Regulation (EC) No 296/96, reduced or suspended a number of monthly advances on entry into the accounts of expenditure for the 1998 financial year and proceeds in this Decision to the reductions laid down in Article 4(3) opf the above Regulation; whereas, notwithstanding their clearance under this Decision, a decision will be taken at a later date on the expenditure concerned in accordance with Article 5(2)(c) Regulation (EEC) No 729/70; whereas, in the light of the above, to avoid any premature or even only temporary reimbursement of the amounts in question, they should not be recognised in this Decision, without prejudice to further examination according to Article 5(2)(c) of Regulation (EEC) No 729/70;

(10) the second subparagraph of Article 7(1) of Regulation (EC) No 1663/95, lays down that the amounts which are recoverable from, or payable to, each Member State in accordance with Annex III to this Decision 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 356, 31.12.1977, p. 1.
([2]) OJ L 347, 23.12.1998, p. 3.

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(11) in accordance with the final subparagraph of Article 5(2)(b) of Regulation (EEC) No 729/70 and Article 7(1) of Regulation (EC) No 1663/95, this Decision, adopted on the basis of accounting information, 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 paying agencies of the Member States concerning expenditure financed by the EAGGF Guarantee Secion in respect of the 1998 financial year are hereby cleared as shown in Annex I.

Article 2

The accounts of the paying agencies of the Member States concerning expenditure financed by the EAGGF Guarantee Section in respect of the 1998 financial year referred to in Annex II are disjoined from the present Decision and shall be the subject of a future decision.

Article 3

The amounts which are recoverable from, or payable to, each Member State in accordance with the present clearance of accounts are determined in Annex III to the present Decision.

Article 4

This Decision is addressed to the Member States.

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ANNEX I

CLEARANCE OF THE PAYING AGENCIES' ACCOUNTS — FINANCIAL YEAR 1998

List of paying agencies for which the accounts are cleared as follows

Member State	Paying agency	Amounts cleared in national currency
B	BIRB	23 418 055 735,00
	Ministerie van Landbouw — DG3	11 175 715 784,00
	Organisme payeur de la Région wallonne	34 471 981,00
	Betaalorgaan voor de Vlaamse Gemeenschap	15 206 542,00
D	BLE	1 836 608 396,94
	Hamburg-Jonas	1 156 094 596,39
	Baden-Württemberg MLR	593 126 542,85
	Bayern StMELF	1 494 779 698,95
	Bayern StMLU	11 876 977,61
	Berlin SenWiTech	3 672 672,86
	Brandenburg MELF	602 723 587,48
	Bremen	2 408 780,53
	Hamburg	6 285 856,78
	Hessen HMILFN	337 324 017,49
	Mecklenburg-Vorpommern LM	744 906 099,96
	Nordrhein-Westfalen LfEJ	19 972 955,06
	Nordrhein-Westfalen LfA	3 359 485,25
	Nordrhein-Westfalen Rheinland	169 634 527,53
	Nordrhein-Westfalen Westfalen	495 340 518,35
	Rheinland-Pfalz MWVLW	237 913 283,85
	Saarland MUEV	25 870 603,98
	Sachsen	555 417 624,64
	Sachsen-Anhalt ML	662 857 742,87
	Schleswig-Holstein MELFF	477 590 806,90
	Schleswig-Holstein MNU	2 556 263,93
	Thüringen TLVwA	468 160 624,07
	B1-370 clearance	– 42 661 663,00
EL	GEDIDAGEP	819 044 466 862,00
E	FEGA	130 341 442 014,00
	FROM	29 819 310,00
	Andalucía	274 571 609 932,00
	Aragón	61 280 456 086,00
	Asturias	6 092 784 035,00
	Baleares	2 777 136 484,00
	Canarias	21 099 492 462,00
	Castilla-La Mancha	112 108 746 381,00
	Castilla y León	110 505 962 370,00
	Cataluña	43 883 860 923,00
	Extremadura	72 934 326 000,00
	Galicia	11 304 785 113,00
	La Rioja	3 774 399 971,00

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Member State	Paying agency	Amounts cleared in national currency
	Madrid	6 443 033 339,00
	Murcia	7 618 677 410,00
	Navarra	15 721 619 620,00
	País Vasco	5 234 836 037,00
	Valencia	20 250 655 556,00
	B1-370 clearance	– 24 384 738 761,00
F	CNASEA	958 008 202,28
	FIOM	46 351 840,42
	FIRS	3 916 779 451,09
	ODEADOM	729 325 614,43
	ONIC	27 438 986 577,00
	ONIFLHOR	2 042 657 886,10
	ONILAIT	5 073 628 763,14
	ONIVINS	502 000 529,09
	SAV	800 693 368,34
	Services déconcentrés du Trésor et services déconcentrés du ministère de l'agriculture, de la pêche et de l'alimentation	4 660 440 000,70
	SIDO	9 340 743 762,44
	B1-370 clearance	– 673 166 182,00
IRL	DAF	1 248 822 967,43
	DMNR	26 189 468,12
I	AIMA	7 678 750 445 710,00
	DCCC	751 740 126 054,00
	ENR	127 146 491 765,00
	B1-370 clearance	– 523 508 596 612,00
L	Ministère de l'agriculture	710 442 347,00
NL	DLG	12 110 942,36
	HPA	848 515 768,04
	LASER	798 997 214,63
	MVO	77 070,82
	PT	116 026 207,40
	PVE	290 131 859,75
	PVis	294 482,83
	PZ	991 697 939,20
	STOAS	3 325 050,00
	B1-370 clearance	– 9 987 148,04
A	AMA	10 797 943 842,24
	BMLF Abt. VI B 8 (Wein)	8 103 257,39
	ZA Salzburg	855 578 737,00
	Landesamt Tirol	7 496 558,00
	Landesamt Vorarlberg	89 900,00
	B1-370 clearance	0,00
P	INGA	110 320 598 025,00
	IFADAP	19 973 046 818,00
FIN	MMM	3 434 323 550,51
S	SJV	6 696 683 958,15

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Member State	Paying agency	Amounts cleared in national currency
UK	CCW	1 513 705,33
	DANI	161 905 508,85
	FC	9 846 782,16
	IBEA	713 331 520,45
	MAFF	1 488 965 120,37
	SOAEFD	359 636 401,13
	WOAD	175 557 278,56

The amount ‘B1-370 clearance’ is mentioned only if it was not included in the declaration initially sent in by the Member State.

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ANNEX II

CLEARANCE OF THE PAYING AGENCIES' ACCOUNTS — FINANCIAL YEAR 1998

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

Member State	Paying agency
DK	EU-Direktoratet
DE	Niedersachsen
E	Cantabria
F	OFIVAL

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ANNEX III

CLEARANCE OF THE PAYING AGENCIES' ACCOUNTS — FINANCIAL YEAR 1998

Amount to be recovered from or paid to the Member State

Member State	1998 — Expenditure for the paying agencies for which the accounts are		Total a + b	Reductions and suspensions for the whole financial year	Total including reductions and suspensions	Advances paid to the Member States for the financial year	Amount to be recovered from (–) or paid to (+) the Member State
	cleared	disjoined					
	expenditure declared in the annual declaration	total of the expenditure in the monthly declarations					
	a	b	c = a + b	d	e = c + d	f	g = e – f
B	34643450042,00	0,00	34643450042,00	–2156254,00	34641293788,00	34641241804,00	51984,00
▼M1							
▼B EL	819044466862,00	0,00	819044466862,00	–5246439183,00	813798027679,00	814142657584,00	–344629905,00
▼M1							
▼B IRL	1275012435,55	0,00	1275012435,55	–1328280,46	1273684155,09	1273925423,88	–241268,79
I	8034128466917,00	0,00	8034128466917,00	–17018984237,00	8017109482680,00	8013655774443,00	3453708237,00
L	710422347,00	0,00	710442347,00	0,00	710442347,00	710442347,00	0,00
NL	3051189386,99	0,00	3051189386,99	–936801,74	3050252585,25	3050133164,63	119420,62
A	11669212295,33	0,00	11669212295,33	0,00	11669212295,33	11669212295,33	0,00
P	130293644843,00	0,00	130293644843,00	–1707605274,00	128586039569,00	128561006394,00	25033175,00
FIN	3434323550,51	0,00	3434323550,51	–628238,35	3433695312,16	3433695312,16	0,00
S	6696683958,15	0,00	6696683958,15	–32715,00	6696651243,15	6696677748,18	–26505,03
UK	2910756316,85	0,00	2910756316,85	208699,46	2910965016,31	2904569880,59	6395135,72

(1) For the calculation of the amount to be recovered from or paid to the Member State the amount taken into account is either the total of the annual declaration for the expenditure cleared (column a) or the total of the monthly declarations for the expenditure disjointed (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 non-compliance with payment deadlines established in September and October 1998.