COMMISSION DECISION

of 28 April 2000

on the clearance of the accounts of Member States' expenditure financed by the European Agricultural Guidance and Guarantee Fund (EAGGF), Guarantee Section, for the 1999 financial year

(notified under document number C(2000) 1077)

(2000/314/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 transmitted 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 laying down certain detailed rules of application for Council Regulation (EC) No 1259/1999 [3], as last amended by Regulation (EC) No 2761/1999 [4], account is taken for the 1999 financial year of expenditure incurred by the Member States between 16 October 1998 and 15 October 1999.

(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 Council Regulation (EEC) No 729/70 regarding the procedure for the clearance of accounts of the EAGGF Guarantee Section [5], as last amended by Regulation (EC) No 2245/1999 [6], have expired.

(4) The Commission has checked the information submitted and communicated to the Member States before the 31 March 2000 the results of its verifications with the necessary amendments.

(5) Under the first subparagraph of Article 7(1) of Regulation (EC) No 1663/95, the accounts clearance decision referred to in Article 5(2)(b) of Regulation (EEC) No 729/70 must determine, without prejudice to decisions taken subsequently in accordance with paragraph 2(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) of Regulation (EC) No 296/96. Under Article 102 of the Financial Regulation of 21 December 1977 [7], as last amended by Regulation (EC, ECSC, Euratom) No 2673/1999 [8], 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 the 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 all paying agencies, the annual accounts and the accompanying documents permit the Commission to take a decision on the completeness, accuracy and veracity of the accounts submitted; Annex I lists the amounts cleared for each paying agency.

(7) 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 discipline [9], lays down that advances against booking are to be reduced for expenditure effected by the Member States after the limits or deadlines laid down; 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; part of the expenditure

[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 331, 23.12.1999, p. 57.
[5] OJ L 158, 8.7.1995, p. 6.
[6] OJ L 273, 23.10.1999, p. 5.
[7] OJ L 356, 31.12.1977, p. 1.
[8] OJ L 326, 18.12.1999, p. 1.
[9] OJ L 293, 12.11.1994, p. 14.

claimed by certain Member States during the above-mentioned period and for the measures for which the Commission did not accept any extenuating circumstances was effected after the limits or deadlines laid down; this Decision should therefore lay down the relevant reductions; 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 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 limits or deadlines laid down.

(8) The Commission, in accordance with Article 13 of Decision No 94/729/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 1999 financial year and proceeds in this Decision to the reductions laid down in Article 4(3) of the above regulation; 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.

(9) The second subparagraph of Article 7(1) of Regulation (EC) No 1663/95, lays down that the amounts that, in accordance with the accounts clearance decision referred to in the first subparagraph, are recoverable from, or payable to each Member State shall be determined by deducting advances paid during the financial year in question, i.e. 1999, 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; annex II lists the amounts cleared for each Member State.

(10) 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 Section in respect of the 1999 financial year are hereby cleared as shown in Annex I.

Article 2

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

Article 3

This Decision is addressed to the Member States.

Done at Brussels, 28 April 2000.

For the Commission

Franz FISCHLER

Member of the Commission

ANNEX I

CLEARANCE OF THE PAYING AGENCIES ACCOUNTS — FINANCIAL YEAR 1999

List of Paying Agencies for which the accounts are cleared

Member State	Paying Agency	Amounts cleared (in national currency)
AT	AMA	10 692 007 938,31
	BMLF Abt. VI B 8 (Wein)	4 123 753,62
	ZA Salzburg	919 710 251,00
BE	BIRB	29 328 001 103,00
	Ministerie van Landbouw — DG3	11 072 379 498,00
	Région wallonne	52 360 645,00
	Vlaamse Gemeenschap	12 989 646,00
DE	BLE	1 686 793 510,35
	Hamburg-Jonas	1 533 642 359,87
	Baden-Württemberg	601 052 416,43
	Bayern, Landwirtschaft	1 582 075 007,60
	Bayern, Umwelt	13 186 423,97
	Berlin	3 780 076,09
	Brandenburg	671 131 068,97
	Bremen	2 451 197,87
	Hamburg	5 877 933,94
	Hessen	339 149 021,13
	Mecklenburg-Vorpommern	742 691 106,82
	Niedersachsen	1 089 589 430,75
	Nordrhein-Westfalen LfEJ	20 765 929,22
	Nordrhein-Westfalen LfA	4 253 947,39
	Nordrhein-Westfalen LWK Münster	493 180 901,17
	Nordrhein-Westfalen LWK Bonn	171 499 959,01
	Rheinland-Pfalz	242 053 791,64
	Saarland	25 166 033,69
	Sachsen	545 626 231,43
	Sachsen-Anhalt	661 816 501,67
	Schleswig-Holstein	482 900 173,36
	Thüringen	470 234 438,61
	B1-370 clearance	– 60 651 224,57
DK	EU-Direktoratet	9 362 588 459,20
	B1-370 clearance	– 1 592 109,03
ES	FEGA	112 515 166 368,00
	FROM	49 918 793,00
	Andalucía	268 215 637 220,00
	Aragón	62 994 399 984,00
	Asturias	6 685 872 512,00
	Baleares	2 489 546 817,00
	Canarias	20 921 940 206,00
	Cantabria	3 243 002 399,00
	Castilla-La Mancha	114 381 121 144,00
	Castilla-León	121 793 921 819,00
	Cataluña	38 414 832 604,00
	Extremadura	71 866 068 500,00
	Galicia	13 484 731 356,00
	La Rioja	4 184 345 018,00
	Madrid	5 872 145 172,00
	Murcia	16 647 784 697,00

Member State	Paying Agency		Amounts cleared (in national currency)
	Navarra		16 317 505 395,00
	País Vasco		5 659 028 438,00
	Valencia		21 744 274 034,00
		B1-370 clearance	– 35 163 541 407,00
FI	MMM		3 327 791 927,98
FR	CNASEA		1 172 483 055,35
	OFIMER		60 998 774,61
	FIRS		4 086 624 904,95
	ODEADOM		605 060 809,43
	OFIVAL		5 011 239 879,70
	ONIC		29 527 106 589,21
	ONIFLHOR		1 624 034 626,77
	ONILAIT		5 553 419 492,49
	ONIOL		4 045 720 327,50
	ONIVINS		335 382 503,37
	SAV		612 997 910,78
	ACCT		4 695 864 072,62
	SIDO		5 322 775 771,43
		B1-370 clearance	– 705 823 892,76
GR	GEDIDAGEP		871 970 549 877,00
		B1-370 clearance	– 254 898 128,00
IE	DAF		1 323 437 786,75
	DMNR		33 620 759,38
IT	AIMA		8 869 004 170 203,00
	DCCC		664 008 072 728,00
	ENR		181 528 429 731,00
LU	Ministère de l'agriculture		938 384 770,00
NL	DLG		14 485 996,07
	HPA		928 468 553,18
	LASER		603 544 559,40
	MVO		2 103,28
	PT		105 520 509,34
	PVVE		220 963 075,04
	PViVi		244 082,31
	PZ		1 037 945 303,12
	LEF		– 43 577 062,71
PT	INGA		108 413 043 460,00
	Ifadap		23 838 814 074,00
		B1-370 clearance	– 262 241 300,00
SE	SJV		6 770 614 230,87
UK	CCW		1 562 224,41
	DANI		152 340 902,12
	FC		12 134 169,39
	IBEA		593 223 742,11
	MAFF		1 392 815 850,59
	SERAD		357 364 350,42
	WALES		189 442 772,33

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

ANNEX II

CLEARANCE OF THE PAYING AGENCIES' ACCOUNTS — FINANCIAL YEAR 1999

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
AT	11 615 841 942,93	0,00	11 615 841 942,93	0,00	11 615 841 942,93	11 615 841 942,93	0,00
BE	40 465 730 892,00	0,00	40 465 730 892,00	0,00	40 465 730 892,00	40 462 047 050,00	3 683 842,00
DE	11 328 266 236,41	0,00	11 328 266 236,41	0,00	11 328 266 236,41	11 328 917 721,78	– 651 485,37
DK	9 360 996 350,17	0,00	9 360 996 350,17	– 223 591,31	9 360 772 758,86	9 360 772 758,86	0,00
ES	872 317 701 069,00	0,00	872 317 701 069,00	– 1 222 441 188,00	871 095 259 881,00	871 362 594 830,00	– 267 334 949,00
FI	3 327 791 927,98	0,00	3 327 791 927,98	0,00	3 327 791 927,98	3 327 798 356,83	– 6 428,85
FR	61 947 884 825,45	0,00	61 947 884 825,45	– 22 098 248,40	61 925 786 577,05	61 926 473 910,88	– 687 333,83
GR	871 715 651 749,00	0,00	871 715 651 749,00	– 35 550 772 338,00	836 164 879 411,00	836 594 879 411,00	– 430 000 000,00
IE	1 357 058 546,13	0,00	1 357 058 546,13	– 1 111 110,95	1 355 947 435,18	1 357 152 662,31	– 1 205 227,13
IT	9 714 540 672 662,00	0,00	9 714 540 672 662,00	– 646 920 927 042,91	9 067 619 745 619,09	9 043 474 557 274,00	24 145 188 345,09
LU	938 384 770,00	0,00	938 384 770,00	0,00	938 384 770,00	938 384 770,00	0,00
NL	2 867 597 119,03	0,00	2 867 597 119,03	– 61 005,05	2 867 536 113,98	2 868 060 324,94	– 524 210,96
PT	131 989 616 234,00	0,00	131 989 616 234,00	– 1 107 457 580,00	130 882 158 654,00	130 977 798 473,00	– 95 639 819,00
SE	6 770 614 230,87	0,00	6 770 614 230,87	10 716,00	6 770 624 946,87	6 770 624 946,87	0,00
UK	2 698 884 011,37	0,00	2 698 884 011,37	– 453 341,95	2 698 430 669,42	2 699 757 343,17	– 1 326 673,75

(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-compliance with payment deadlines established in September and October 1999.