COMMISSION

COMMISSION DECISION

of 8 May 2001

on the clearance of the accounts of Member States' expenditure financed by the European Agricultural Guidance and Guarantee Fund (EAGGF), Guarantee Section, for the 2000 financial year

(notified under document number C(2001) 1192)

(2001/474/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,

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

After consulting the Fund Committee,

Whereas:

(1) Under Article 5(2)(b) of Regulation (EEC) No 729/70 and Article 7(3) of Regulation (EC) No 1258/1999, 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 those Regulations.

(2) With regard to Article 7(1) of 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 [4], as last amended by Regulation (EC) No 2785/2000 [5] account is taken for the 2000 financial year of expenditure incurred by the Member States between 16 October 1999 and 15 October 2000.

(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 Article 6(1)b of Regulation (EC) 1258/1999 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 [6], as last amended by Regulation (EC) No 2245/1999 [7], have expired.

(4) The Commission has checked the information submitted and communicated to the Member States before the 31 March 2001 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 and Article 7(3) of Regulation (EC) No 1258/1999 must determine, without prejudice to decisions taken subsequently in accordance with Articles 5(2)(c) and 7(4) of the respective Regulations, 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) and 6(1)b of the abovementioned Regulations 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 Regula-

[1] OJ L 94, 28.4.1970, p. 13.
[2] OJ L 125, 8.6.1995, p. 1.
[3] OJ L 160, 26.6.1999, p. 103.
[4] OJ L 39, 17.2.1996, p. 5.
[5] OJ L 323, 20.12.2000, p. 3.
[6] OJ L 158, 8.7.1995, p. 6.
[7] OJ L 273, 23.10.1999, p. 5.

tion of 21 December 1977 [1] applicable to the general budget of the European Communities, as last amended by Regulation (EC, ECSC, Euratom) No 2673/1999 [2], 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 certain 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. 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. Annex I lists the amounts cleared by Member State. The details of these amounts have been described in the Summary Report that has been presented to the Fund Committee at the same time as the present Decision.

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

(8) Article 4(2) of Regulation (EC) No 296/96, in liaison with Article 14 of Council Regulation (EC) No 2040/2000 of 26 September 2000 on budgetary discipline [3] 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 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 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 and Article 7(4) of Regulation (EC) No 1258/1999, 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;

(9) The Commission, in accordance with Article 13 of Council Decision 94/729/EC of 31 October 1994 on budgetary discipline [4], Article 14 of Council Regulation (EC) No 2040/2000 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 2000 financial year and proceeds in this Decision to the reductions laid down in Article 4(3) of Regulation (EC) No 296/96. 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 and Article 7(4) of Regulation (EC) No 1258/1999.

(10) 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. 2000, 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 I lists the amounts cleared for each Member States.

(11) In accordance with the final subparagraph of Article 5(2)(b) of Regulation (EEC) No 729/70, Article 7(3) of Regulation (EC) No 1258/1999 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

With the exception of the paying agencies referred to in Article 2 the accounts of the paying agencies of the Member States concerning expenditure financed by the EAGGF Guarantee Section in respect of the 2000 financial year are hereby cleared. The amounts which are recoverable from, or payable to, each Member State in accordance with the present Decision are determined in Annex I.

Article 2

For the 2000 financial year, the accounts of the paying agencies shown in Annex II are disjoined from this Decision and shall be the subject of a future clearance Decision.

[1] OJ L 356, 31.12.1977, p. 1.
[2] OJ L 326, 18.12.1999, p. 1.
[3] OJ L 244, 29.9.2000, p. 27.
[4] OJ L 293, 12.11.1994, p. 14.

Article 3

This Decision is addressed to the Member States.

Done at Brussels, 8 May 2001.

For the Commission
Franz FISCHLER
Member of the Commission

ANNEX I

Clearance of the paying agencies' accounts

Financial year 2000

Amount to be recovered from or paid to the Member State in national currency

MS	2000 — Expenditure for the paying agencies for which the accounts are: cleared = expenditure declared in the annual declaration	2000 — Expenditure for the paying agencies for which the accounts are: disjoined = total of the expenditure in the monthly declarations	Total a + b	Reductions and suspensions for the whole financial year	Total including reductions and suspensions	Advances paid to the Member State for the financial year	Amount to be recovered from (–) or paid to (+) the Member State
	a	b	c = a + b	d	e = c + d	f	g = e – f
AT (*)	1 018 678 799,26	0,00	1 018 678 799,26	0,00	1 018 678 799,26	1 018 678 799,57	– 0,31
BE	38 533 547 541,00	0,00	38 533 547 541,00	– 956 071,00	38 532 591 470,00	38 509 213 253,00	23 378 217,00
DE	11 087 837 848,33	0,00	11 087 837 848,33	– 175 918,00	11 087 661 930,33	11 090 397 880,31	– 2 735 949,98
DK	9 973 480 387,25	0,00	9 973 480 387,25	– 226 961 687,66	9 746 518 699,59	9 746 518 699,59	0,00
ES	100 232 972 425,00	811 730 343 369,00	911 963 315 794,00	– 1 349 447 322,00	910 613 868 472,00	911 114 796 786,00	– 500 928 314,00
FI	4 325 759 146,21	0,00	4 325 759 146,21	– 16 221,24	4 325 742 924,97	4 325 838 465,82	– 95 540,85
FR	59 029 243 485,38	0,00	59 029 243 485,38	– 5 413 288,88	59 023 830 196,50	59 045 641 935,13	– 21 811 738,63
GR	0,00	889 719 853 835,00	889 719 853 835,00	– 28 084 903 742,00	861 634 950 093,00	861 634 816 581,00	133 512,00
IE	1 324 188 999,60	0,00	1 324 188 999,60	– 171 166,29	1 324 017 833,31	1 324 137 087,23	– 119 253,92
IT (*)	5 451 554 283,64	0,00	5 451 554 283,64	– 390 095 793,36	5 061 458 490,28	5 031 866 320,07	29 592 170,21
LU	832 474 469,00	0,00	832 474 469,00	0,00	832 474 469,00	832 474 469,00	0,00
NL	3 099 027 835,42	0,00	3 099 027 835,42	– 55 910,47	3 098 971 924,95	3 097 107 035,74	1 864 889,21
PT	135 029 932 852,00	0,00	135 029 932 852,00	– 4 301 296 642,00	130 728 636 210,00	130 713 479 798,00	15 156 412,00
SE	6 796 940 721,36	0,00	6 796 940 721,36	0,00	6 796 940 721,36	6 796 940 721,36	0,00
UK	2 492 692 582,02	0,00	2 492 692 582,02	– 64 846,52	2 492 627 735,50	2 501 771 584,05	– 9 143 848,55

(*) For Austria and Italy all amounts are in euro. For other Member States all amounts are in national currency.

(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 September and October 2000.

ANNEX II

Clearance of the Paying Agencies' accounts

Financial year 2000

List of Paying Agencies for which the accounts are disjoined and are subject of a later clearance decision

Member State	Paying Agency
Spain	Andalucía
Spain	Aragón
Spain	Asturias
Spain	Canarias
Spain	Cantabria
Spain	Castilla-La Mancha
Spain	Castilla y Leon
Spain	Cataluña
Spain	Extremadura
Spain	Galicia
Spain	Rioja
Spain	Madrid
Spain	Murcia
Spain	Navarra
Spain	País Vasco
Spain	Valencia
Greece	GEDIDAGEP