COMMISSION

COMMISSION DECISION

of 12 June 2002

on the clearance of the accounts of Member States' expenditure financed by the European Agricultural Guidance and Guarantee Fund (EAGGF), Guarantee Section, for the 2001 financial year

(notified under document number C(2002) 2057)

(2002/461/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) Under 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 this 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) [2], as last amended by Regulation (EC) No 1934/2001 [3], account is taken for the 2001 financial year of expenditure incurred by the Member States between 16 October 2000 and 15 October 2001.

(3) The time limits granted to the Member States for the submission to the Commission of the documents referred to in Article 6(1)b of Regulation (EC) No 1258/1999 and in Article 4(1) 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 [4], as last amended by Regulation (EC) No 2025/2001 [5], have expired.

(4) The Commission has checked the information submitted and communicated to the Member States before the 31 March 2002 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 7(3) of Regulation (EC) No 1258/1999 must determine, without prejudice to decisions taken subsequently in accordance with Article 7(4) of the Regulation, 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 6(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 applicable to the general budget of the European Communities [6], as last amended by Council Regulation (EC, ECSC, Euratom) No 762/2001 [7], 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.

[1] OJ L 160, 26.6.1999, p. 103.
[2] OJ L 39, 17.2.1996, p. 5.
[3] OJ L 262, 2.10.2001, p. 8.
[4] OJ L 158, 8.7.1995, p. 6.
[5] OJ L 274, 17.10.2001, p. 3.
[6] OJ L 356, 31.12.1977, p. 1.
[7] OJ L 111, 20.4.2001, p. 1.

(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 [1] 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 August, 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 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 14 of 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 2001 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 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. 2001, 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 State.

(11) In accordance with the final subparagraph of 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 2001 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 2001 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.

Article 3

This Decision is addressed to the Member States.

Done at Brussels, 12 June 2002.

For the Commission

Franz FISCHLER

Member of the Commission

[1] OJ L 244, 29.9.2000, p. 27.

ANNEX I

Clearance of the paying agencies' accounts

Financial year 2001

Amount to be recovered from or paid to the Member State

Member State		2001 — 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 State 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	EUR	1 052 518 381,87	0,00	1 052 518 381,87	– 0,31	1 052 518 381,56	1 052 524 730,04	– 6 348,48
BE	EUR	922 560 245,36	12 082 027,45	934 642 272,81	0,00	934 642 272,81	934 490 884,20	151 388,61
DE	EUR	5 858 588 578,82	0,00	5 858 588 578,82	– 111 504,00	5 858 477 074,82	5 857 589 519,92	887 554,90
DK	DKK	8 288 006 567,17	0,00	8 288 006 567,17	0,00	8 288 006 567,17	8 286 852 746,13	1 153 821,04
ES	EUR	5 399 063 296,30	773 864 957,37	6 172 928 253,67	665 990,46	6 173 594 244,13	6 175 677 330,06	– 2 083 085,93
FI	EUR	815 383 749,85	0,00	815 383 749,85	– 496,13	815 383 253,72	815 383 253,72	0,00
FR	EUR	9 215 239 749,54	0,00	9 215 239 749,54	– 233 570,54	9 215 006 179,00	9 220 992 635,32	– 5 986 456,32
GR	EUR	0,00	2 605 366 573,71	2 605 366 573,71	6 353 785,52	2 611 720 359,23	2 612 141 460,31	– 421 101,08
IE	EUR	1 582 048 838,25	0,00	1 582 048 838,25	– 61 156,13	1 581 987 682,12	1 584 303 217,48	– 2 315 535,36
IT	EUR	5 470 174 745,04	0,00	5 470 174 745,04	– 137 942 914,13	5 332 231 830,91	5 323 864 256,02	8 367 574,89
LU	EUR	29 267 098,87	0,00	29 267 098,87	0,00	29 267 098,87	29 260 394,85	6 704,02
NL	EUR	1 104 143 363,20	0,00	1 104 143 363,20	0,00	1 104 143 363,20	1 104 119 001,94	24 361,26
PT	EUR	892 709 190,24	0,00	892 709 190,24	0,00	892 709 190,24	873 818 851,23	18 890 339,01
SE	SEK	7 002 708 167,59	0,00	7 002 708 167,59	0,00	7 002 708 167,59	7 002 708 167,59	0,00
UK	GBP	2 479 475 443,53	0,00	2 479 475 443,53	– 60 929,96	2 479 414 513,57	2 482 348 908,70	– 2 934 395,13

(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 2001.

ANNEX II

Clearance of the paying agencies' accounts

Financial year 2001

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

Member State	Paying agency
Belgium	Betaalorgaan van de Vlaamse Gemeenschap
Spain	FEGA
Spain	País Vasco
Greece	GEDIDAGEP/OPEKEPE