COMMISSION DECISION

of 7 May 2003

on the clearance of the accounts of Member States' expenditure financed by the European Agricultural Guidance and Guarantee Fund (EAGGF), Guarantee Section, for the 2002 financial year

(notified under document number C(2003) 1519)

(2003/313/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 1997/2002 [3], account is taken for the 2002 financial year of expenditure incurred by the Member States between 16 October 2001 and 15 October 2002.

(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) 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 2003 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 Regulation (EC) No 1258/1999 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 154 of Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 [6] on the Financial Regulation applicable to the general budget of the European Communities, 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 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, in the light of the verifications made, 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 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.

[1] OJ L 160, 26.6.1999, p. 103.
[2] OJ L 39, 17.2.1996, p. 5.
[3] OJ L 308, 9.11.2002, p. 9.
[4] OJ L 158, 8.7.1995, p. 6.
[5] OJ L 274, 17.10.2001, p. 3.
[6] OJ L 248, 16.9.2002, p. 1.

(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 is 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 2002 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. 2002, 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.

(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 2002 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 2002 financial year, the accounts of the Member States' paying agencies in respect of expenditure financed by the EAGGF Guarantee Section, 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, 7 May 2003.

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 2002

Amount to be recovered from or paid to the Member State

Member State		2002 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	1 090 063 163,87	0,00	1 090 063 163,87	0,00	1 090 063 163,87	1 090 063 163,87	0,00
BE	EUR	945 763 244,13	0,00	945 763 244,13	– 3 266 994,21	942 496 249,92	942 043 391,55	452 858,37
DE	EUR	6 336 261 527,06	449 932 773,32	6 786 194 300,38	– 2 246 762,19	6 783 947 538,19	6 784 385 251,91	– 437 713,72
DK	DKK	9 084 569 818,54	0,00	9 084 569 818,54	– 1 170 470,12	9 083 399 348,42	9 081 567 824,16	1 831 524,26
ES	EUR	5 885 026 695,34	53 054 974,84	5 938 081 670,18	– 10 602 446,74	5 927 479 223,44	5 933 065 331,75	– 5 586 108,31
FI	EUR	838 018 925,01	0,00	838 018 925,01	– 58 459,31	837 960 465,70	837 969 536,77	– 9 071,07
FR	EUR	1 819 772 961,78	7 963 067 983,08	9 782 840 944,86	– 31 644 507,47	9 751 196 437,39	9 752 167 012,04	– 970 574,65
GR	EUR	0,00	2 646 229 855,76	2 646 229 855,76	– 16 299 893,40	2 629 929 962,36	2 633 805 475,53	– 3 875 513,17
IE	EUR	1 710 981 853,47	0,00	1 710 981 853,47	– 75 116,75	1 710 906 736,72	1 709 291 011,21	1 615 725,51
IT	EUR	5 636 732 951,35	52 184 144,74	5 688 917 096,09	– 16 560 025,84	5 672 357 070,25	5 671 877 810,70	479 259,55
LU	EUR	38 668 063,89	0,00	38 668 063,89	– 1 762 013,76	36 906 050,13	36 906 050,13	0,00
NL	EUR	1 131 103 724,45	0,00	1 131 103 724,45	– 493 444,22	1 130 610 280,23	1 132 590 573,63	– 1 980 293,40
PT	EUR	610 453 583,50	148 271 066,66	758 724 650,16	– 4 627 760,50	754 096 889,66	753 613 049,56	483 840,10
SE	SEK	7 507 066 673,68	0,00	7 507 066 673,68	0,00	7 507 066 673,68	7 507 070 291,33	– 3 617,65
UK	GBP	2 158 399 176,00	107 458 962,07	2 265 858 138,07	– 1 166 323,58	2 264 691 814,49	2 264 305 291,01	386 523,48

(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 2002.

ANNEX II

Clearance of the paying agencies' accounts

Financial year 2002

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

Member State	Paying agency
Germany	Baden-Württemberg (DE03)
Germany	Bayern-Umwelt (DE05)
Spain	Balearic Islands
Spain	Rioja
Greece	OPEKEPE
France	SDE
France	OFIVA
France	ONIC
France	ONIFLHOR
France	ONILAIT
France	ODEADOM
France	FIRS
France	ONIVINS
Italia	ARTEA
Italia	Lombardy
Portugal	IFADA
United Kingdom	NAWAD