COMMISSION DECISION

of 30 April 2008

on the clearance of the accounts of the paying agencies of Member States concerning expenditure financed by the European Agricultural Guarantee Fund (EAGF) for the 2007 financial year

(notified under document number C(2008) 1711)

(2008/396/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 1290/2005 of 21 June 2005 on the financing of the common agricultural policy [1], and in particular Articles 30 and 32 thereof,

After consulting the Committee on the Agricultural Funds,

Whereas:

(1) On the basis of the annual accounts submitted by the Member States, accompanied by the information required, the accounts of the paying agencies referred to in Article 6(2) of Regulation (EC) No 1290/2005 are to be cleared. The clearance covers the completeness, accuracy and veracity of the accounts transmitted in the light of the reports established by the certification bodies.

(2) Pursuant to Article 5(1) of Commission Regulation (EC) No 883/2006 [2] on data to be transmitted by the Member States and the monthly booking of expenditure financed under the European Agricultural Guarantee Fund (EAGF), account is taken of the 2007 financial year of expenditure incurred by the Member States between 16 October 2006 and 15 October 2007.

(3) The time limits granted to the Member States referred to in Article 7(2) of Commission Regulation (EC) No 885/2006 [3] laying down detailed rules for the application of the procedure for the clearance of accounts of the EAGF for the submission to the Commission of the documents referred to in Article 8(1)(c) of Regulation (EC) No 1290/2005 and in Article 7(1) of Regulation (EC) No 885/2006, have expired.

(4) The Commission has checked the information submitted and communicated to the Member States before 31 March 2008 the results of its verifications, along with the necessary amendments.

(5) In accordance with the first and second subparagraphs of Article 10(1) of Regulation (EC) No 885/2006, the accounts clearance decision referred to in Article 30(1) of Regulation (EC) No 1290/2005 determines, without prejudice to decisions taken subsequently in accordance with Article 31(1) of the Regulation, the amount of expenditure effected in each Member State during the financial year in question recognised as being chargeable to the EAGF, on the basis of the accounts referred to in Article 8(1)(c) of Regulation (EC) No 1290/2005 and the reductions and suspensions of monthly payments for the financial year concerned, including the reductions referred to in the second subparagraph of Article 9(4) of Regulation (EC) No 883/2006. Pursuant to Article 154 of Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities [4], 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 of that Regulation and the total expenditure taken into consideration by the Commission in the clearance decision, is to be booked, under a single article, as additional expenditure or a reduction in expenditure.

(6) In the light of the verifications made, the annual accounts and the accompanying documents permit the Commission to take, for certain paying agencies, a decision on the completeness, accuracy and veracity of the annual accounts submitted. The details of these amounts were described in the Summary Report that was presented to the Fund Committee at the same time as this Decision.

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

[1] OJ L 209, 11.8.2005, p. 1. Regulation as last amended by Regulation (EC) No 1437/2007 (OJ L 322, 7.12.2007, p. 1).

[2] OJ L 171, 23.6.2006, p. 1. Regulation as last amended by Regulation (EC) No 114/2008 (OJ L 33, 7.2.2008, p. 6).

[3] OJ L 171, 23.6.2006, p. 90. Regulation as amended by Regulation (EC) No 1233/2007 (OJ L 279, 23.10.2007, p. 10).

[4] OJ L 248, 16.9.2002, p. 1. Regulation as last amended by Regulation (EC, Euratom) No 1525/2007 (OJ L 343, 27.12.2007, p. 9).

(8) Article 9 of Regulation (EC) No 883/2006 lays down that monthly payments are to be reduced for expenditure effected by the Member States after the deadlines laid down therein, in accordance with Article 14 of Council Regulation (EC) No 2040/2000 of 26 September 2000 on budgetary discipline [1] and Article 17 of Regulation (EC) No 1290/2005. However, under Article 9(4) of Regulation (EC) No 883/2006, 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 monthly payments. Some of the expenditure declared by certain Member States during the abovementioned period was effected after the deadlines and for some measures the Commission did not accept any extenuating circumstances. This Decision should therefore fix the relevant reductions. In accordance with Article 31 of Regulation (EC) No 1290/2005, a decision will be taken at a later date, fixing definitively 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 fixed deadlines.

(9) The Commission, in accordance with Article 14 of Regulation (EC) No 2040/2000, Article 17 of Regulation (EC) No 1290/2005 and Article 9 of Regulation (EC) No 883/2006, has already reduced or suspended a number of monthly payments on entry into the accounts of expenditure for the 2007 financial year. In the light of the above, to avoid any premature or temporary reimbursement of the amounts in question, they should not be recognised in this Decision, without prejudice to further examination under Article 31 of Regulation (EC) No 1290/2005.

(10) The first subparagraph of Article 10(2) of Regulation (EC) No 885/2006 lays down that the amounts that are recoverable from, or payable to, each Member State, in accordance with the accounts clearance decision referred to in the first subparagraph of Article 10(1) of the said Regulation, shall be determined by deducting monthly payments paid during the financial year in question, i.e. 2007, from expenditure recognised for that year in accordance with paragraph 1. Such amounts are to be deducted from, or added to, the monthly payment relating to the expenditure effected in the second month following the clearance of accounts decision.

(11) Pursuant to Article 32(5) of Regulation (EC) No 1290/2005, 50 % of the financial consequences of non-recovery of irregularities shall be borne by the Member State concerned and 50 % by the Community budget if the recovery of those irregularities has not taken place within four years of the primary administrative or judicial finding, or within eight years if the recovery is taken to the national courts. Article 32(3) of the said Regulation obliges Member States to submit to the Commission, together with the annual accounts, a summary report on the recovery procedures undertaken in response to irregularities. Detailed rules on the application of the Member States' reporting obligation of the amounts to be recovered are laid down in Regulation (EC) No 885/2006. Annex III to the said Regulation provides the model tables 1 and 2 that have to be provided in 2008 by the Member States. On the basis of the tables completed by the Member States, the Commission should decide on the financial consequences of non-recovery of irregularities older than four or eight years respectively. This decision is without prejudice to future conformity decisions pursuant to Article 32(8) of Regulation (EC) No 1290/2005.

(12) Pursuant to Article 32(6) of Regulation (EC) No 1290/2005, Member States may decide not to pursue recovery. Such a decision may only be taken if the costs already and likely to be incurred total more than the amount to be recovered or if the recovery proves impossible owing to the insolvency, recorded and recognised under national law, of the debtor or the persons legally responsible for the irregularity. If that decision has been taken within four years of the primary administrative or judicial finding or within eight years if the recovery is taken to the national courts, 100 % of the financial consequences of the non-recovery should be borne by the Community budget. In the summary report referred to in Article 32(3) of Regulation (EC) No 1290/2005 the amounts for which the Member State decided not to pursue recovery and the grounds for the decision are shown. These amounts are not charged to the Member States concerned and are consequently to be borne by the Community budget. This decision is without prejudice to future conformity decisions pursuant to Article 32(8) of the said Regulation.

(13) In accordance with Article 30(2) of Regulation (EC) No 1290/2005, this Decision 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

Without prejudice to Article 2, the accounts of the paying agencies of the Member States concerning expenditure financed by the European Agricultural Guarantee Fund (EAGF) in respect of the 2007 financial year are hereby cleared.

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

The amounts which are recoverable from, or payable to, each Member State pursuant to this Decision, including those resulting from the application of Article 32(5) of Regulation (EC) No 1290/2005, are set out in Annex I.

Article 2

For the 2007 financial year, the accounts of the Member States' paying agencies in respect of expenditure financed by the EAGF, set out 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, 30 April 2008.

For the Commission
Mariann FISCHER BOEL
Member of the Commission

ANNEX I

CLEARANCE OF THE PAYING AGENCIES' ACCOUNTS

Financial year 2007 — EAGF

Amount to be recovered from or paid to the Member State

MS		2007 — Expenditure/assigned revenue for the paying agencies for which the accounts are		Total a + b	Reductions and suspensions for the whole financial year (1)	Reductions according to Article 32 of Regulation (EC) No 1290/2005	Total including reductions and suspensions	Payments made to the Member State for the financial year (2)	Amount to be recovered from (–) or paid to (+) the Member State (3)
		cleared	disjoined						
		= expenditure/assigned revenue declared in the annual declaration	= total of the expenditure/assigned revenue in the monthly declarations						
		a	b	c = a + b	d	e	f = c + d + e	g	h = f – g
AT	EUR	691 238 394,17	0,00	691 238 394,17	0,00	– 21 739,47	691 216 654,71	690 990 943,42	225 711,28
BE	EUR	736 445 918,64	0,00	736 445 918,64	0,00	– 1 106 152,33	735 339 766,32	736 152 708,30	– 812 941,98
BG	EUR	177 176,06	0,00	177 176,06	0,00	0,00	177 176,06	177 176,06	0,00
CY	EUR	26 890 098,24	0,00	26 890 098,24	– 15 492,01	0,00	26 874 606,23	26 890 080,04	– 15 473,81
CZ	CZK	488 379 458,45	0,00	488 379 458,45	0,00	0,00	488 379 458,45	491 509 622,21	– 3 130 163,76
CZ	EUR	293 016 738,72	0,00	293 016 738,72	0,00	0,00	293 016 738,72	293 016 738,73	– 0,01
DE	EUR	5 260 675 187,24	0,00	5 260 675 187,24	– 1 352 592,38	– 6 539 870,54	5 252 782 724,32	5 259 323 042,08	– 6 540 317,76
DK	DKK	688 884 705,07	0,00	688 884 705,07	0,00	– 232 822,10	688 651 882,98	688 720 057,58	– 68 174,61
DK	EUR	947 732 557,97	0,00	947 732 557,97	– 5 152,13	0,00	947 727 405,84	947 727 405,84	0,00
EE	EEK	0,00	43 218 699,70	43 218 699,70	0,00	0,00	43 218 699,70	43 218 699,70	0,00
EE	EUR	0,00	35 126 777,91	35 126 777,91	0,00	0,00	35 126 777,91	35 126 777,91	0,00
EL	EUR	0,00	2 374 149 976,67	2 374 149 976,67	0,00	0,00	2 374 149 976,67	2 374 149 976,67	0,00
ES	EUR	5 694 144 882,46	0,00	5 694 144 882,46	– 426 741,80	– 4 327 592,67	5 689 390 547,99	5 692 998 642,14	– 3 608 094,15
FI	EUR	0,00	577 803 602,60	577 803 602,60	0,00	0,00	577 803 602,60	577 803 602,60	0,00
FR	EUR	8 853 391 266,60	0,00	8 853 391 266,60	6 502 717,04	– 4 472 850,71	8 855 421 132,94	8 859 711 514,10	– 4 290 381,16
HU	HUF	– 241 823 969	0,00	– 241 823 969,00	0,00	0	– 241 823 969,00	305 634 962	– 547 458 931,00
HU	EUR	435 756 893,09	0,00	435 756 893,09	– 1 652 789,71	0,00	434 104 103,38	434 104 103,38	0,00
IE	EUR	1 387 786 868,62	0,00	1 387 786 868,62	– 93 944,01	– 258 830,85	1 387 434 093,76	1 387 751 816,34	– 317 722,58
IT	EUR	4 525 324 547,86	101 180 324,61	4 626 504 872,47	– 27 293 119,73	– 114 581 208,51	4 484 630 544,23	4 607 194 902,42	– 122 564 358,19
LT	EUR	159 310 284,28	0,00	159 310 284,28	0,00	0,00	159 310 284,28	159 310 807,04	– 522,76
LU	EUR	35 697 439,90	0,00	35 697 439,90	0,00	– 531,84	35 696 908,06	35 644 576,70	52 331,36
LV	LVL	1 490 766,10	0,00	1 490 766,10	0,00	0,00	1 490 766,10	1 490 766,10	0,00
LV	EUR	47 512 721,67	0,00	47 512 721,67	0,00	0,00	47 512 721,67	47 512 721,67	0,00
MT	EUR	0,00	1 953 932,59	1 953 932,59	0,00	0,00	1 953 932,59	1 953 932,59	0,00
NL	EUR	0,00	1 014 343 940,20	1 014 343 940,20	0,00	0,00	1 014 343 940,20	1 014 343 940,20	0,00
PL	PLN	263 322 807,73	0,00	263 322 807,73	0,00	0,00	263 322 807,73	263 367 198,62	– 44 390,89

MS		2007 — Expenditure/assigned revenue for the paying agencies for which the accounts are		Total a + b	Reductions and suspensions for the whole financial year (1)	Reductions according to Article 32 of Regulation (EC) No 1290/2005	Total including reductions and suspensions	Payments made to the Member State for the financial year (2)	Amount to be recovered from (–) or paid to (+) the Member State (3)
		cleared	disjoined						
		= expenditure/assigned revenue declared in the annual declaration	= total of the expenditure/assigned revenue in the monthly declarations						
		a	b	c = a + b	d	e	f = c + d + e	g	h = f – g
PL	EUR	942 803 612,80	0,00	942 803 612,80	– 1 894 213,61	0,00	940 909 399,19	940 894 117,06	15 282,13
PT	EUR	0,00	717 209 444,82	717 209 444,82	0,00	0,00	717 209 444,82	717 209 444,82	0,00
RO	EUR	6 893 687,59	0,00	6 893 687,59	0,00	0,00	6 893 687,59	6 893 687,59	0,00
SE	SEK	0,00	0,00	0,00	0,00	– 135 767,20	– 135 767,20	0,00	– 135 767,20
SE	EUR	742 999 262,85	0,00	742 999 262,85	– 3,89	0,00	742 999 258,96	742 999 118,43	140,53
SI	EUR	45 576 005,09	0,00	45 576 005,09	0,00	0,00	45 576 005,09	45 575 778,34	226,75
SK	SKK	800 320 363,82	0,00	800 320 363,82	0,00	0,00	800 320 363,82	800 363 751,30	– 43 387,48
SK	EUR	115 938 795,22	0,00	115 938 795,22	0,00	0,00	115 938 795,22	115 938 789,95	5,27
UK	GBP	0,00	0,00	0,00	0,00	– 26 522,72	– 26 522,72	0,00	– 26 522,72
UK	EUR	4 024 180 917,04	0,00	4 024 180 917,04	– 84 722 735,17	0,00	3 939 458 181,87	3 926 958 376,57	12 499 805,30

MS		Expenditure (4)	Assigned revenue (4)	Sugar Fund		Article 32 (= e)	Total (= h)
				Expenditure (5)	Assigned revenue (5)		
		05070106	6701	05021602	6803	6702	
		i	j	k	l	m	n = i + j + k + l + m
AT	EUR	247 450,75	0,00	0,00	0,00	– 21 739,47	225 711,28
BE	EUR	293 210,34	0,00	0,00	0,00	– 1 106 152,33	– 812 941,98
BG	EUR	0,00	0,00	0,00	0,00	0,00	0,00
CY	EUR	– 15 473,81	0,00	0,00	0,00	0,00	– 15 473,81
CZ	CZK	– 3 127 713,66	– 2 450,10	0,00	0,00	0,00	– 3 130 163,76
CZ	EUR	0,00	– 0,01	0,00	0,00	0,00	– 0,01
DE	EUR	– 447,22	0,00	0,00	0,00	– 6 539 870,54	– 6 540 317,76
DK	DKK	164 647,49	0,00	0,00	0,00	– 232 822,10	– 68 174,61
DK	EUR	0,00	0,00	0,00	0,00	0,00	0,00
EE	EEK	0,00	0,00	0,00	0,00	0,00	0,00
EE	EUR	0,00	0,00	0,00	0,00	0,00	0,00
EL	EUR	0,00	0,00	0,00	0,00	0,00	0,00
ES	EUR	719 498,52	0,00	0,00	0,00	– 4 327 592,67	– 3 608 094,15
FI	EUR	0,00	0,00	0,00	0,00	0,00	0,00
FR	EUR	182 469,54	0,00	0,00	0,00	– 4 472 850,71	– 4 290 381,16
HU	HUF	– 547 458 931,00	0,00	0,00	0,00	0,00	– 547 458 931,00
HU	EUR	0,00	0,00	0,00	0,00	0,00	0,00
IE	EUR	– 17 611,31	– 41 280,42	0,00	0,00	– 258 830,85	– 317 722,58
IT	EUR	– 7 966 758,79	– 16 390,89	0,00	0,00	– 114 581 208,51	– 122 564 358,19

MS		Expenditure ([4])	Assigned revenue ([4])	Sugar Fund		Article 32 (= e)	Total (= h)
				Expenditure ([5])	Assigned revenue ([5])		
		05070106	6701	05021602	6803	6702	
		i	j	k	l	m	n = i + j + k + l + m
LT	EUR	– 522,76	0,00	0,00	0,00	0,00	– 522,76
LU	EUR	52 863,20	0,00	0,00	0,00	– 531,84	52 331,36
LV	LVL	0,00	0,00	0,00	0,00	0,00	0,00
LV	EUR	0,00	0,00	0,00	0,00	0,00	0,00
MT	EUR	0,00	0,00	0,00	0,00	0,00	0,00
NL	EUR	0,00	0,00	0,00	0,00	0,00	0,00
PL	PLN	– 29 704,77	– 14 686,12	0,00	0,00	0,00	– 44 390,89
PL	EUR	15 282,13	0,00	0,00	0,00	0,00	15 282,13
PT	EUR	0,00	0,00	0,00	0,00	0,00	0,00
RO	EUR	0,00	0,00	0,00	0,00	0,00	0,00
SE	SEK	0,00	0,00	0,00	0,00	– 135 767,20	– 135 767,20
SE	EUR	561,90	– 421,37	0,00	0,00	0,00	140,53
SI	EUR	226,75	0,00	0,00	0,00	0,00	226,75
SK	SKK	– 43 387,48	0,00	0,00	0,00	0,00	– 43 387,48
SK	EUR	87 173,95	– 87 168,68	0,00	0,00	0,00	5,27
UK	GBP	0,00	0,00	0,00	0,00	– 26 522,72	– 26 522,72
UK	EUR	12 531 543,78	– 31 738,48	0,00	0,00	0,00	12 499 805,30

([1]) In respect of SI, reductions made regarding late payments (–11 173,87 EUR) and other reductions (–14 688,91 EUR) have already been booked by the Member State in the accounts. The reductions and suspensions are those taken into account in the payment system, to which are added in particular the corrections for the non-respect of payment deadlines established in August, September and October 2007.

([2]) Payments made in EUR are broken down according to the currency of declarations. In the case of CZ, DK, EE, HU, LV, PL and SK, the total expenditure has been divided in EUR and national currency parts (Article 2 of Regulation (EC) No 883/2006).

([3]) 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). Applicable exchange rate: Article 7(2) of the Regulation (EC) No 883/2006.

([4]) If the assigned revenue part would be to the advantage of the Member State, it has to be declared under 05070106.

([5]) If the assigned revenue part of the Sugar Fund would be to the advantage of the Member State, it has to be declared under 05021602.

NB:

Nomenclature 2008: 05070106, 05021602, 6701, 6702, 6803.

ANNEX II

CLEARANCE OF THE PAYING AGENCIES' ACCOUNTS

Financial year 2007 — EAGF

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

Member State	Paying agency
Estonia	PRIA
Greece	OPEKEPE
Finland	MAVI
Italy	ARBEA
Malta	MRAE
Netherlands	Dienst Regelingen
Portugal	IFADAP INGA IFAP