# COMMISSION DECISION

## of 1 February 2010

## on the clearance of the accounts of certain paying agencies in Belgium, Germany, Spain, Portugal and Slovakia concerning expenditure financed by the European Agricultural Fund for Rural Development (EAFRD) for the 2008 financial year

*(notified under document C(2010) 426)*

**(Only the Dutch, French, German, Portuguese, Slovakian and Spanish texts are authentic)**

(2010/59/EU)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

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 33 thereof,

After consulting the Fund Committee,

Whereas:

(1) Commission Decision 2009/373/EC [2] cleared, for the 2008 financial year, the accounts of all the paying agencies except for the Belgian paying agency 'ALV', the German paying agencies 'Bayern', 'Brandenburg', 'Niedersachsen' and 'Schleswig-Holstein', the Greek paying agency 'OPEKEPE', the Spanish paying agency 'Galicia', the French paying agency 'ODARC', the Italian paying agency 'ARBEA' the Portuguese paying agency 'IFAP' and the Slovakian paying agency 'APA'.

(2) Following the transmission of new information and after additional checks, the Commission can now take a decision concerning expenditure financed by the European Agricultural Fund for Rural Development (EAFRD) on the integrality, accuracy and veracity of the accounts submitted by the Belgian paying agency 'ALV', the German paying agencies 'Brandenburg', 'Niedersachsen' and 'Schleswig-Holstein', the Spanish paying agency 'Galicia', the Portuguese paying agency 'IFAP' and the Slovakian paying agency 'APA'.

(3) 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*

The accounts of the Belgian paying agency 'ALV', the German paying agencies 'Brandenburg', 'Niedersachsen' and 'Schleswig-Holstein', the Spanish paying agency 'Galicia', the Portuguese paying agency 'IFAP' and the Slovakian paying agency 'APA' concerning expenditure financed by the European Agricultural Fund for Rural Development (EAFRD), in respect of the 2008 financial year, are hereby cleared.

The amounts which are recoverable from, or payable to, each Member State under each rural development programme pursuant to this Decision, including those resulting from the application of Article 33(8) of Regulation (EC) No 1290/2005, are set out in the Annex.

*Article 2*

This Decision is addressed to the Kingdom of Belgium, the Federal Republic of Germany, the Kingdom of Spain, the Portuguese Republic and the Slovak Republic.

Done at Brussels, 1 February 2010.

*For the Commission*

Mariann FISCHER BOEL

*Member of the Commission*

[1] OJ L 209, 11.8.2005, p. 1.
[2] OJ L 116, 9.5.2009, p. 21.

*ANNEX*

**CLEARANCE OF DISJOINED EXPENDITURE BY RURAL DEVELOPMENT PROGRAMME AND MEASURE FOR FINANCIAL YEAR 2008**

AMOUNT TO BE RECOVERED FROM OR PAID TO THE MEMBER STATE PER PROGRAMME

*(in Euro)*

| CCI: programme/ measure | Expenditure 2008 | Corrections | Total | Non-reusable amounts | Accepted amount cleared for FY 2008 | Interim payments reimbursed to the Member State for the financial year | Amount to be recovered from (–) of paid to (+) the Member State in the next declaration |
|---|---|---|---|---|---|---|---|
| BE: 2007BE06RPO001 | i | ii | iii = i + ii | iv | v = iii – iv | vi | vii = v – vi |
| 111 | 1 597 041,76 | 0,00 | 1 597 041,76 | 0,00 | 1 597 041,76 | 1 597 041,67 | 0,09 |
| 112 | 2 710 657,12 | 0,00 | 2 710 657,12 | 0,00 | 2 710 657,12 | 2 710 657,12 | 0,00 |
| 114 | 575 329,00 | 0,00 | 575 329,00 | 0,00 | 575 329,00 | 575 328,99 | 0,01 |
| 121 | 12 825 365,38 | 0,00 | 12 825 365,38 | 0,00 | 12 825 365,38 | 12 825 361,81 | 3,57 |
| 123 | 124 643,21 | 0,00 | 124 643,21 | 0,00 | 124 643,21 | 124 643,20 | 0,01 |
| 125 | 23 547,15 | 0,00 | 23 547,15 | 0,00 | 23 547,15 | 23 547,15 | 0,00 |
| 213 | 26 188,00 | 0,00 | 26 188,00 | 0,00 | 26 188,00 | 26 188,00 | 0,00 |
| 214 | 8 665 113,41 | 0,00 | 8 665 113,41 | 0,00 | 8 665 113,41 | 8 665 102,34 | 11,07 |
| 221 | 145 606,16 | 0,00 | 145 606,16 | 0,00 | 145 606,16 | 145 605,16 | 1,00 |
| 227 | 132 869,36 | 0,00 | 132 869,36 | 0,00 | 132 869,36 | 132 869,29 | 0,07 |
| 311 | 628 265,92 | 0,00 | 628 265,92 | 0,00 | 628 265,92 | 628 265,72 | 0,20 |
| 313 | 544 626,92 | 0,00 | 544 626,92 | 0,00 | 544 626,92 | 544 626,88 | 0,04 |
| 321 | 105 664,47 | 0,00 | 105 664,47 | 0,00 | 105 664,47 | 105 664,48 | – 0,01 |
| 322 | 210 076,67 | 0,00 | 210 076,67 | 0,00 | 210 076,67 | 210 076,69 | – 0,02 |
| 323 | 184 432,86 | 0,00 | 184 432,86 | 0,00 | 184 432,86 | 184 432,85 | 0,01 |
| 331 | 134 385,93 | 0,00 | 134 385,93 | 0,00 | 134 385,93 | 134 385,92 | 0,01 |
| 431 | 152 947,76 | 0,00 | 152 947,76 | 0,00 | 152 947,76 | 152 947,75 | 0,01 |
| 511 | 172 698,36 | 0,00 | 172 698,36 | 0,00 | 172 698,36 | 172 698,27 | 0,09 |
| Total | 28 959 459,44 | 0,00 | 28 959 459,44 | 0,00 | 28 959 459,44 | 28 959 443,29 | 16,15 |
| DE: 2007DE06RPO007 | i | ii | iii = i + ii | iv | v = iii – iv | vi | vii = v – vi |
| 111 | 157 797,77 | 0,00 | 157 797,77 | 0,00 | 157 797,77 | 157 797,77 | 0,00 |
| 121 | 4 501 551,97 | 0,00 | 4 501 551,97 | 0,00 | 4 501 551,97 | 4 501 551,97 | 0,00 |
| 125 | 7 619 684,31 | 0,00 | 7 619 684,31 | 0,00 | 7 619 684,31 | 7 619 684,32 | – 0,01 |
| 213 | 2 179 031,99 | 0,00 | 2 179 031,99 | 0,00 | 2 179 031,99 | 2 179 031,98 | 0,01 |
| 214 | 28 674 920,38 | 0,00 | 28 674 920,38 | 0,00 | 28 674 920,38 | 28 674 980,61 | – 60,23 |
| 226 | 33 360,00 | 0,00 | 33 360,00 | 0,00 | 33 360,00 | 33 360,00 | 0,00 |
| 311 | 208 321,39 | 0,00 | 208 321,39 | 0,00 | 208 321,39 | 208 321,19 | 0,20 |
| 312 | 386 419,72 | 0,00 | 386 419,72 | 0,00 | 386 419,72 | 386 419,72 | 0,00 |
| 313 | 868 451,26 | 0,00 | 868 451,26 | 0,00 | 868 451,26 | 868 451,26 | 0,00 |
| 322 | 165 495,71 | 0,00 | 165 495,71 | 0,00 | 165 495,71 | 165 495,71 | 0,00 |
| 323 | 884 937,57 | 0,00 | 884 937,57 | 0,00 | 884 937,57 | 884 937,57 | 0,00 |
| 331 | 147 099,50 | 0,00 | 147 099,50 | 0,00 | 147 099,50 | 147 099,50 | 0,00 |
| 412 | 28 793,54 | 0,00 | 28 793,54 | 0,00 | 28 793,54 | 28 793,54 | 0,00 |
| 413 | 791 191,26 | 0,00 | 791 191,26 | 0,00 | 791 191,26 | 791 191,26 | 0,00 |
| 431 | 409 078,08 | 0,00 | 409 078,08 | 0,00 | 409 078,08 | 409 078,08 | 0,00 |
| 511 | 78 954,86 | 0,00 | 78 954,86 | 0,00 | 78 954,86 | 78 954,86 | 0,00 |
| Total | 47 135 089,31 | 0,00 | 47 135 089,31 | 0,00 | 47 135 089,31 | 47 135 149,34 | – 60,03 |

*(in Euro)*

| CCI: programme/ measure | Expenditure 2008 | Corrections | Total | Non-reusable amounts | Accepted amount cleared for FY 2008 | Interim payments reimbursed to the Member State for the financial year | Amount to be recovered from (–) of paid to (+) the Member State in the next declaration |
|---|---|---|---|---|---|---|---|
| DE: 2007DE06RPO012 | i | ii | iii = i + ii | iv | v = iii – iv | vi | vii = v – vi |
| 111 | 460 830,04 | 0,00 | 460 830,04 | 0,00 | 460 830,04 | 460 830,04 | 0,00 |
| 114 | 775 059,50 | 0,00 | 775 059,50 | 0,00 | 775 059,50 | 775 059,50 | 0,00 |
| 121 | 20 043 827,24 | 0,00 | 20 043 827,24 | 0,00 | 20 043 827,24 | 20 043 827,24 | 0,00 |
| 123 | 5 570 699,64 | 0,00 | 5 570 699,64 | 0,00 | 5 570 699,64 | 5 570 699,64 | 0,00 |
| 125 | 11 805 894,52 | 0,00 | 11 805 894,52 | 0,00 | 11 805 894,52 | 11 805 894,51 | 0,01 |
| 126 | 4 869 388,43 | 0,00 | 4 869 388,43 | 0,00 | 4 869 388,43 | 4 869 388,43 | 0,00 |
| 213 | 1 193 318,68 | 0,00 | 1 193 318,68 | 0,00 | 1 193 318,68 | 1 193 318,68 | 0,00 |
| 214 | 17 132 919,63 | 0,00 | 17 132 919,63 | 0,00 | 17 132 919,63 | 17 132 919,62 | 0,01 |
| 221 | 380 164,52 | 0,00 | 380 164,52 | 0,00 | 380 164,52 | 380 164,52 | 0,00 |
| 223 | 1 701,15 | 0,00 | 1 701,15 | 0,00 | 1 701,15 | 1 701,15 | 0,00 |
| 225 | – 10 222,50 | 0,00 | – 10 222,50 | 0,00 | – 10 222,50 | – 10 222,50 | 0,00 |
| 227 | 4 272 821,30 | 0,00 | 4 272 821,30 | 0,00 | 4 272 821,30 | 4 272 821,30 | 0,00 |
| 313 | 11 065,50 | 0,00 | 11 065,50 | 0,00 | 11 065,50 | 11 065,50 | 0,00 |
| 322 | 652 879,51 | 0,00 | 652 879,51 | 0,00 | 652 879,51 | 652 879,51 | 0,00 |
| 323 | 1 910 623,38 | 0,00 | 1 910 623,38 | 0,00 | 1 910 623,38 | 1 910 623,37 | 0,01 |
| 331 | 34 513,45 | 0,00 | 34 513,45 | 0,00 | 34 513,45 | 34 513,45 | 0,00 |
| 341 | 14 250,00 | 0,00 | 14 250,00 | 0,00 | 14 250,00 | 14 250,00 | 0,00 |
| 413 | 263 116,00 | 0,00 | 263 116,00 | 0,00 | 263 116,00 | 263 116,00 | 0,00 |
| 431 | 28 150,00 | 0,00 | 28 150,00 | 0,00 | 28 150,00 | 28 150,00 | 0,00 |
| 511 | 359 491,01 | 0,00 | 359 491,01 | 0,00 | 359 491,01 | 359 491,00 | 0,01 |
| Total | 69 770 491,00 | 0,00 | 69 770 491,00 | 0,00 | 69 770 491,00 | 69 770 490,96 | 0,04 |
| DE: 2007DE06RPO021 | i | ii | iii = i + ii | iv | v = iii – iv | vi | vii = v – vi |
| 111 | 113 768,17 | 0,00 | 113 768,17 | 0,00 | 113 768,17 | 113 768,18 | – 0,01 |
| 121 | 2 177 500,00 | 0,00 | 2 177 500,00 | 0,00 | 2 177 500,00 | 2 177 500,00 | 0,00 |
| 123 | 1 262 577,50 | 0,00 | 1 262 577,50 | 0,00 | 1 262 577,50 | 1 262 577,50 | 0,00 |
| 125 | 1 139 103,86 | 0,00 | 1 139 103,86 | 0,00 | 1 139 103,86 | 1 139 103,89 | – 0,03 |
| 126 | 5 030 000,00 | 0,00 | 5 030 000,00 | 0,00 | 5 030 000,00 | 5 030 000,04 | – 0,04 |
| 212 | 635 866,57 | 0,00 | 635 866,57 | 0,00 | 635 866,57 | 635 868,26 | – 1,69 |
| 213 | 363 677,09 | 0,00 | 363 677,09 | 0,00 | 363 677,09 | 363 680,13 | – 3,04 |
| 214 | 8 620 523,50 | 0,00 | 8 620 523,50 | 0,00 | 8 620 523,50 | 8 620 572,16 | – 48,66 |
| 221 | 428 197,36 | 0,00 | 428 197,36 | 0,00 | 428 197,36 | 428 198,99 | – 1,63 |
| 313 | 1 351 218,17 | 0,00 | 1 351 218,17 | 0,00 | 1 351 218,17 | 1 351 218,20 | – 0,03 |
| 321 | 2 393 791,15 | 0,00 | 2 393 791,15 | 0,00 | 2 393 791,15 | 2 393 791,16 | – 0,01 |
| 322 | 1 308 239,92 | 0,00 | 1 308 239,92 | 0,00 | 1 308 239,92 | 1 308 239,95 | – 0,03 |
| 323 | 3 718 261,01 | 0,00 | 3 718 261,01 | 0,00 | 3 718 261,01 | 3 718 261,19 | – 0,18 |
| 341 | 152 637,26 | 0,00 | 152 637,26 | 0,00 | 152 637,26 | 152 637,29 | – 0,03 |
| 511 | 108 883,85 | 0,00 | 108 883,85 | 0,00 | 108 883,85 | 108 883,88 | – 0,03 |
| Total | 28 804 245,41 | 0,00 | 28 804 245,41 | 0,00 | 28 804 245,41 | 28 804 300,82 | – 55,41 |

*(in Euro)*

| CCI: programme/ measure | Expenditure 2008 | Corrections | Total | Non-reusable amounts | Accepted amount cleared for FY 2008 | Interim payments reimbursed to the Member State for the financial year | Amount to be recovered from (–) of paid to (+) the Member State in the next declaration |
|---|---|---|---|---|---|---|---|
| ES: 2007ES06RPO011 | i | ii | iii = i + ii | iv | v = iii – iv | vi | vii = v – vi |
| 112 | 532 913,94 | 0,00 | 532 913,94 | 0,00 | 532 913,94 | 532 913,94 | 0,00 |
| 113 | 14 053 064,08 | 0,00 | 14 053 064,08 | 0,00 | 14 053 064,08 | 14 053 106,99 | – 42,91 |
| 121 | 1 931 683,50 | 0,00 | 1 931 683,50 | 0,00 | 1 931 683,50 | 1 931 683,46 | 0,04 |
| 124 | 318 885,95 | 0,00 | 318 885,95 | 0,00 | 318 885,95 | 318 885,97 | – 0,02 |
| 133 | 642 735,46 | 0,00 | 642 735,46 | 0,00 | 642 735,46 | 642 735,45 | 0,01 |
| 211 | 4 204 390,32 | 0,00 | 4 204 390,32 | 0,00 | 4 204 390,32 | 4 204 390,47 | – 0,15 |
| 212 | 3 393 059,43 | 0,00 | 3 393 059,43 | 0,00 | 3 393 059,43 | 3 393 059,01 | 0,42 |
| 214 | 3 017 633,62 | 0,00 | 3 017 633,62 | 0,00 | 3 017 633,62 | 3 017 631,67 | 1,95 |
| 221 | 1 024 794,25 | 0,00 | 1 024 794,25 | 0,00 | 1 024 794,25 | 1 024 794,26 | – 0,01 |
| 223 | 1 092 653,11 | 0,00 | 1 092 653,11 | 0,00 | 1 092 653,11 | 1 092 653,10 | 0,01 |
| 226 | 5 919 058,83 | 0,00 | 5 919 058,83 | 0,00 | 5 919 058,83 | 5 919 076,00 | – 17,17 |
| 311 | 10 845,72 | 0,00 | 10 845,72 | 0,00 | 10 845,72 | 10 845,72 | 0,00 |
| 312 | 2 202 494,09 | 0,00 | 2 202 494,09 | 0,00 | 2 202 494,09 | 2 202 494,08 | 0,01 |
| 321 | 1 202 567,16 | 0,00 | 1 202 567,16 | 0,00 | 1 202 567,16 | 1 202 567,14 | 0,02 |
| 323 | 401 805,62 | 0,00 | 401 805,62 | 0,00 | 401 805,62 | 401 805,63 | – 0,01 |
| Total | 39 948 585,08 | 0,00 | 39 948 585,08 | 0,00 | 39 948 585,08 | 39 948 642,89 | – 57,81 |
| PT: 2007PT06RPO001 | i | ii | iii = i + ii | iv | v = iii – iv | vi | vii = v – vi |
| 113 | 1 522 534,84 | 0,00 | 1 522 534,84 | 0,00 | 1 522 534,84 | 1 522 533,98 | 0,86 |
| 212 | 14 517 046,43 | 0,00 | 14 517 046,43 | 0,00 | 14 517 046,43 | 14 517 041,11 | 5,32 |
| 214 | 6 973 557,48 | 0,00 | 6 973 557,48 | 0,00 | 6 973 557,48 | 6 973 555,89 | 1,59 |
| 221 | 623 710,55 | 0,00 | 623 710,55 | 0,00 | 623 710,55 | 623 799,88 | – 89,33 |
| Total | 23 636 849,30 | 0,00 | 23 636 849,30 | 0,00 | 23 636 849,30 | 23 636 930,86 | – 81,56 |
| PT: 2007PT06RPO002 | i | ii | iii = i + ii | iv | v = iii – iv | vi | vii = v – vi |
| 113 | 4 361 413,63 | 0,00 | 4 361 413,63 | 0,00 | 4 361 413,63 | 4 361 413,63 | 0,00 |
| 211 | 91 079 593,39 | 0,00 | 91 079 593,39 | 0,00 | 91 079 593,39 | 91 079 593,39 | 0,00 |
| 212 | 14 706 382,90 | 0,00 | 14 706 382,90 | 0,00 | 14 706 382,90 | 14 706 382,90 | 0,00 |
| 214 | 81 764 281,33 | 0,00 | 81 764 281,33 | 0,00 | 81 764 281,33 | 81 764 281,33 | 0,00 |
| 221 | 34 827 903,60 | 0,00 | 34 827 903,60 | 0,00 | 34 827 903,60 | 34 827 903,60 | 0,00 |
| 225 | 116 377,00 | 0,00 | 116 377,00 | 0,00 | 116 377,00 | 116 377,00 | 0,00 |
| 511 | 1 617 408,55 | 0,00 | 1 617 408,55 | 0,00 | 1 617 408,55 | 2 693 094,53 | – 1 075 685,98 |
| Total | 228 473 360,40 | 0,00 | 228 473 360,40 | 0,00 | 228 473 360,40 | 229 549 046,38 | – 1 075 685,98 |
| PT: 2007PT06RPO003 | i | ii | iii = i + ii | iv | v = iii – iv | vi | vii = v – vi |
| 113 | 9 496,90 | 0,00 | 9 496,90 | 0,00 | 9 496,90 | 9 496,92 | – 0,02 |
| 212 | 6 900,32 | 0,00 | 6 900,32 | 0,00 | 6 900,32 | 6 900,26 | 0,06 |
| 214 | 1 411 149,58 | 0,00 | 1 411 149,58 | 0,00 | 1 411 149,58 | 1 411 149,34 | 0,24 |
| 221 | 130,87 | 0,00 | 130,87 | 0,00 | 130,87 | 130,87 | 0,00 |
| Total | 1 427 677,67 | 0,00 | 1 427 677,67 | 0,00 | 1 427 677,67 | 1 427 677,39 | 0,28 |
| SK: 2007SK06RPO001 | i | ii | iii = i + ii | iv | v = iii – iv | vi | vii = v – vi |
| 211 | 44 391 735,28 | 0,00 | 44 391 735,28 | 0,00 | 44 391 735,28 | 44 391 735,18 | 0,10 |
| 212 | 31 308 747,96 | 0,00 | 31 308 747,96 | 0,00 | 31 308 747,96 | 31 312 565,46 | – 3 817,50 |
| 214 | 22 085 790,81 | 0,00 | 22 085 790,81 | 0,00 | 22 085 790,81 | 22 085 792,09 | – 1,28 |
| Total | 97 786 274,05 | 0,00 | 97 786 274,05 | 0,00 | 97 786 274,05 | 97 790 092,73 | – 3 818,68 |