# COMMISSION IMPLEMENTING DECISION

## of 29 April 2011

## 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 2010 financial year

*(notified under document C(2011) 2958)*

(2011/272/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 32 thereof,

After consulting the Committee on the Agricultural Funds,

Whereas:

(1) Under Article 30 of Regulation (EC) No 1290/2005, the Commission, on the basis of the annual accounts submitted by the Member States, accompanied by the information required for the clearance of accounts and a certificate regarding the integrality, accuracy and veracity of the accounts and the reports established by the certification bodies, clears the accounts of the paying agencies referred to in Article 6 of the said Regulation.

(2) Pursuant to the second subparagraph of Article 5(1) of Commission Regulation (EC) No 883/2006 of 21 June 2006 laying down detailed rules for the application of Council Regulation (EC) No 1290/2005 as regards the keeping of accounts by the paying agencies, declarations of expenditure and revenue and the conditions for reimbursing expenditure under the EAGF and the EAFRD [2], account is taken for the 2010 financial year of expenditure incurred by the Member States between 16 October 2009 and 15 October 2010.

(3) The first subparagraph of Article 10(2) of Commission Regulation (EC) No 885/2006 of 21 June 2006 laying down detailed rules for the application of Council Regulation (EC) No 1290/2005 as regards the accreditation of paying agencies and other bodies and the clearance of the accounts of the EAGF and of the EAFRD [3] 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 the monthly payments in respect of the financial year in question, i.e. 2010, from expenditure recognised for that year in accordance with paragraph 1. The Commission shall deduct that amount from or add it to the monthly payment relating to the expenditure effected in the second month following that in which the accounts clearance decision is taken.

(4) The Commission has checked the information submitted by the Member States and it has communicated to the Member States before 31 March 2011 the results of its verifications, along with the necessary amendments.

(5) 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. Annex I lists the amounts cleared by Member State and the amounts to be recovered from or paid to the Member States.

(6) 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.

(7) 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 clearance of accounts decision. Some of the expenditure declared by certain Member States during these months in the year 2010 was effected after the applicable deadlines. This Decision should therefore fix the relevant reductions.

(8) The Commission, in accordance with 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 2010 financial year. In order to avoid any premature, or temporary, reimbursement of the amounts in question, they should not be recognised in this Decision and they should be further examined under the conformity clearance procedure pursuant to Article 31 of Regulation (EC) No 1290/2005.

(9) 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 if the recovery of those irregularities has not taken place within 4 years of the primary administrative or judicial finding, or within 8 years if the

[1] OJ L 209, 11.8.2005, p. 1.
[2] OJ L 171, 23.6.2006, p. 1.
[3] OJ L 171, 23.6.2006, p. 90.

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 table that had to be provided in 2011 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 4 or 8 years respectively. This decision is without prejudice to future conformity decisions pursuant to Article 32(8) of Regulation (EC) No 1290/2005.

(10) 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 4 years of the primary administrative or judicial finding or within 8 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 borne by the Community budget. This decision is without prejudice to future conformity decisions pursuant to Article 32(8) of the said Regulation.

(11) 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 European Union financing expenditure not effected in accordance with European Union 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 European Agricultural Guarantee Fund (EAGF) in respect of the 2010 financial year, are hereby cleared.

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 2010 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 of accounts decision.

*Article 3*

This Decision is addressed to the Member States.

Done at Brussels, 29 April 2011.

*For the Commission*

Dacian CIOLOŞ

*Member of the Commission*

*ANNEX I*

**CLEARANCE OF THE PAYING AGENCIES' ACCOUNTS**

**FINANCIAL YEAR 2010**

**Amount to be recovered from or paid to the Member State**

| MS | | 2010 — 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 | Amount to be recovered from (–) or paid to (+) the Member State (2) |
|---|---|---|---|---|---|---|---|---|---|
| | | 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 |
| BE | EUR | 647 022 004,47 | 0,00 | 647 022 004,47 | 0,00 | – 4 071 365,25 | 642 950 639,22 | 647 080 216,45 | – 4 129 577,23 |
| BG | EUR | 286 087 489,12 | 0,00 | 286 087 489,12 | 0,00 | 0,00 | 286 087 489,12 | 286 153 300,39 | – 65 811,27 |
| CZ | EUR | 590 768 895,81 | 0,00 | 590 768 895,81 | – 11 170,27 | 0,00 | 590 757 725,54 | 590 956 536,34 | – 198 810,80 |
| DK | DKK | 0,00 | 0,00 | 0,00 | 0,00 | – 76 071,13 | – 76 071,13 | 0,00 | – 76 071,13 |
| DK | EUR | 977 146 407,69 | 0,00 | 977 146 407,69 | – 898,56 | 0,00 | 977 145 509,13 | 977 145 838,81 | – 329,68 |
| DE | EUR | 5 368 597 376,44 | 204 807 708,31 | 5 573 405 084,75 | – 7 108 483,29 | – 777 055,16 | 5 565 519 546,30 | 5 565 435 172,87 | 84 373,43 |
| EE | EUR | 66 476 461,47 | 0,00 | 66 476 461,47 | – 10 003,08 | 0,00 | 66 466 458,39 | 66 476 119,07 | – 9 660,68 |
| IE | EUR | 1 294 105 534,43 | 0,00 | 1 294 105 534,43 | – 95 332,91 | – 198 768,34 | 1 293 811 433,18 | 1 293 308 382,76 | 503 050,42 |
| EL | EUR | 0,00 | 2 351 084 629,50 | 2 351 084 629,50 | 0,00 | 0,00 | 2 351 084 629,50 | 2 351 084 629,50 | 0,00 |
| ES | EUR | 5 933 089 314,48 | 0,00 | 5 933 089 314,48 | – 6 576 269,81 | – 2 741 048,70 | 5 923 771 995,97 | 5 924 971 356,89 | – 1 199 360,92 |
| FR | EUR | 8 676 912 625,49 | 0,00 | 8 676 912 625,49 | – 6 239 003,81 | – 3 773 500,03 | 8 666 900 121,65 | 8 671 911 995,44 | – 5 011 873,79 |
| IT | EUR | 4 789 319 204,54 | 109 253 680,01 | 4 898 572 884,55 | – 7 643 605,11 | – 15 478 497,77 | 4 875 450 781,67 | 4 828 577 843,53 | 46 872 938,14 |
| CY | EUR | 42 357 645,20 | 0,00 | 42 357 645,20 | – 24 368,21 | 0,00 | 42 333 276,99 | 42 334 173,44 | – 896,45 |
| LV | EUR | 99 301 864,25 | 0,00 | 99 301 864,25 | 0,00 | 0,00 | 99 301 864,25 | 99 322 634,85 | – 20 770,60 |
| LT | LTL | 0,00 | 0,00 | 0,00 | 0,00 | – 49,20 | – 49,20 | 0,00 | – 49,20 |
| LT | EUR | 260 362 763,00 | 0,00 | 260 362 763,00 | 0,00 | 0,00 | 260 362 763,00 | 260 362 768,91 | – 5,91 |

| | | a | b | c = a + b | d | e | f = c + d + e | g | h = f – g |
|---|---|---|---|---|---|---|---|---|---|
| LU | EUR | 34 261 821,41 | 0,00 | 34 261 821,41 | – 1 827,40 | – 2 520,33 | 34 257 473,68 | 34 083 680,99 | 173 792,69 |
| HU | EUR | 929 050 557,47 | 0,00 | 929 050 557,47 | – 21 609,30 | 0,00 | 929 028 948,17 | 929 453 768,54 | – 424 820,37 |
| MT | EUR | 4 151 442,45 | 0,00 | 4 151 442,45 | 0,00 | 0,00 | 4 151 442,45 | 4 151 442,46 | – 0,01 |
| NL | EUR | 0,00 | 894 473 110,44 | 894 473 110,44 | 0,00 | 0,00 | 894 473 110,44 | 894 473 110,44 | 0,00 |
| AT | EUR | 720 495 998,16 | 0,00 | 720 495 998,16 | 0,00 | – 17 473,39 | 720 478 524,77 | 720 469 403,95 | 9 120,82 |
| PL | PLN | 0,00 | 0,00 | 0,00 | 0,00 | – 172 333,24 | – 172 333,24 | 0,00 | – 172 333,24 |
| PL | EUR | 1 893 899 000,45 | 0,00 | 1 893 899 000,45 | 11 077 828,03 | 0,00 | 1 904 976 828,48 | 1 904 981 824,47 | – 4 995,99 |
| PT | EUR | 742 160 393,72 | 0,00 | 742 160 393,72 | – 3 222 797,45 | – 613 270,88 | 738 324 325,39 | 737 421 400,45 | 902 924,94 |
| RO | EUR | 664 139 035,58 | 0,00 | 664 139 035,58 | – 3 839 715,12 | 0,00 | 660 299 320,46 | 663 811 604,58 | – 3 512 284,12 |
| SI | EUR | 91 430 983,17 | 0,00 | 91 430 983,17 | 0,00 | 0,00 | 91 430 983,17 | 91 385 407,65 | 45 575,52 |
| SK | EUR | 269 733 122,59 | 0,00 | 269 733 122,59 | 0,00 | 0,00 | 269 733 122,59 | 269 732 365,22 | 757,37 |
| FI | EUR | 593 762 064,55 | 0,00 | 593 762 064,55 | – 11 361,66 | – 10 284,02 | 593 740 418,87 | 593 813 483,42 | – 73 064,55 |
| SE | SEK | 0,00 | 0,00 | 0,00 | 0,00 | – 74 494,66 | – 74 494,66 | 0,00 | – 74 494,66 |
| SE | EUR | 724 189 835,45 | 0,00 | 724 189 835,45 | – 44 111,34 | 0,00 | 724 145 724,11 | 724 028 340,59 | 117 383,52 |
| UK | GBP | 0,00 | 0,00 | 0,00 | 0,00 | – 61 187,71 | – 61 187,71 | 0,00 | – 61 187,71 |
| UK | EUR | 3 163 533 813,44 | 0,00 | 3 163 533 813,44 | – 1 465 907,52 | 0,00 | 3 162 067 905,92 | 3 142 153 280,12 | 19 914 625,80 |

| MS | | Expenditure [3] | Assigned revenue [3] | Sugar Fund | | Article 32 (= e) | Total (= h) |
|---|---|---|---|---|---|---|---|
| | | | | Expenditure [4] | Assigned revenue [4] | | |
| | | 05 07 01 06 | 6701 | 05 02 16 02 | 6803 | 6702 | |
| | | i | j | k | l | m | n = i + j + k + l + m |
| BE | EUR | – 58 211,98 | 0,00 | 0,00 | 0,00 | – 4 071 365,25 | – 4 129 577,23 |
| BG | EUR | – 65 811,27 | 0,00 | 0,00 | 0,00 | 0,00 | – 65 811,27 |
| CZ | EUR | – 198 810,80 | 0,00 | 0,00 | 0,00 | 0,00 | – 198 810,80 |
| DK | DKK | 0,00 | 0,00 | 0,00 | 0,00 | – 76 071,13 | – 76 071,13 |
| DK | EUR | – 329,68 | 0,00 | 0,00 | 0,00 | 0,00 | – 329,68 |

| | | i | j | k | l | m | n = i + j + k + l + m |
|---|---|---|---|---|---|---|---|
| DE | EUR | 861 428,59 | 0,00 | 0,00 | 0,00 | – 777 055,16 | 84 373,43 |
| EE | EUR | – 9 660,68 | 0,00 | 0,00 | 0,00 | 0,00 | – 9 660,68 |
| IE | EUR | 704 349,26 | 0,00 | 0,00 | – 2 530,50 | – 198 768,34 | 503 050,42 |
| EL | EUR | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| ES | EUR | 1 541 687,78 | 0,00 | 0,00 | 0,00 | – 2 741 048,70 | – 1 199 360,92 |
| FR | EUR | – 1 238 373,76 | 0,00 | 0,00 | 0,00 | – 3 773 500,03 | – 5 011 873,79 |
| IT | EUR | 62 351 435,91 | 0,00 | 0,00 | 0,00 | – 15 478 497,77 | 46 872 938,14 |
| CY | EUR | – 896,45 | 0,00 | 0,00 | 0,00 | 0,00 | – 896,45 |
| LV | EUR | – 19 819,69 | – 950,91 | 0,00 | 0,00 | 0,00 | – 20 770,60 |
| LT | LTL | 0,00 | 0,00 | 0,00 | 0,00 | – 49,20 | – 49,20 |
| LT | EUR | – 5,91 | 0,00 | 0,00 | 0,00 | 0,00 | – 5,91 |
| LU | EUR | 176 313,02 | 0,00 | 0,00 | 0,00 | – 2 520,33 | 173 792,69 |
| HU | EUR | – 424 820,37 | 0,00 | 0,00 | 0,00 | 0,00 | – 424 820,37 |
| MT | EUR | – 0,01 | 0,00 | 0,00 | 0,00 | 0,00 | – 0,01 |
| NL | EUR | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| AT | EUR | 26 594,21 | 0,00 | 0,00 | 0,00 | – 17 473,39 | 9 120,82 |
| PL | PLN | 0,00 | 0,00 | 0,00 | 0,00 | – 172 333,24 | – 172 333,24 |
| PL | EUR | 241 163,52 | – 246 159,51 | 0,00 | 0,00 | 0,00 | – 4 995,99 |
| PT | EUR | 1 516 195,82 | 0,00 | 0,00 | 0,00 | – 613 270,88 | 902 924,94 |
| RO | EUR | – 2 810 230,93 | – 702 053,19 | 0,00 | 0,00 | 0,00 | – 3 512 284,12 |
| SI | EUR | 45 575,52 | 0,00 | 0,00 | 0,00 | 0,00 | 45 575,52 |
| SK | EUR | 757,37 | 0,00 | 0,00 | 0,00 | 0,00 | 757,37 |
| FI | EUR | 6 412,80 | – 69 193,33 | 0,00 | 0,00 | – 10 284,02 | – 73 064,55 |

| | | i | j | k | l | m | n = i + j + k + l + m |
|---|---|---|---|---|---|---|---|
| SE | SEK | 0,00 | 0,00 | 0,00 | 0,00 | – 74 494,66 | – 74 494,66 |
| SE | EUR | 117 383,52 | 0,00 | 0,00 | 0,00 | 0,00 | 117 383,52 |
| UK | GBP | 0,00 | 0,00 | 0,00 | 0,00 | – 61 187,71 | – 61 187,71 |
| UK | EUR | 19 914 625,80 | 0,00 | 0,00 | 0,00 | 0,00 | 19 914 625,80 |

(1) 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 2010.

(2) 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 Regulation (EC) No 883/2006.

(3) If the Assigned revenue part would be in advantage of the Member State, it has to be declared under 05 07 01 06.

(4) If the Assigned revenue part of the Sugar Fund, would be in the advantage of the Member State, it has to be declared under 05 02 16 02.

*NB:* Nomenclature 2011: 05 07 01 06, 05 02 16 02, 6701, 6702, 6803.

*ANNEX II*

**CLEARANCE OF THE PAYING AGENCIES' ACCOUNTS**

**FINANCIAL YEAR 2010 — EAGF**

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

| Member State | Paying Agency |
|---|---|
| Germany | Rheinland-Pfalz |
| Greece | OPEKEPE |
| Italy | ARBEA |
| Netherlands | Dienst Regelingen |