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►B ►C1 **COMMISSION IMPLEMENTING DECISION**

of 27 April 2012

on the clearance of the accounts of the paying agencies of Member States concerning expenditure financed by the European Agricultural Fund for Rural Development (EAFRD) for the 2011 financial year

(notified under document C(2012) 2883)

(2012/234/EU) ◄

(OJ L 117, 1.5.2012, p. 11)

Corrected by:

►C1 Corrigendum, OJ L 121, 8.5.2012, p. 38 (2012/234/EU)

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COMMISSION IMPLEMENTING DECISION

of 27 April 2012

on the clearance of the accounts of the paying agencies of Member States concerning expenditure financed by the European Agricultural Fund for Rural Development (EAFRD) for the 2011 financial year

(notified under document C(2012) 2883)

(2012/234/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 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 Article 5 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], the financial year for the EAGF accounts begins on 16 October of year N-1 and ends on 15 October of year N. In the framework of clearing the accounts, for the purpose of aligning the reference period for EAFRD expenditure with that of the EAGF, account should be taken for the 2011 financial year of expenditure incurred by the Member States between 16 October 2010 and 15 October 2011.

(3) The second 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 established by deducting the intermediate payments in respect of the financial year concerned from the expenditure recognised for the same year in accordance with paragraph 1. The Commission shall deduct that amount from or add it to the following intermediate payment.

[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.

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(4) The Commission has checked the information submitted by the Member States and it has communicated to the Member States before 31 March 2012 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 States 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) Pursuant to Article 33(8) 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 prior to the closure of a rural development programme within four years of the primary administrative or judicial finding, or within eight years if the recovery is taken to the national courts, or on the closure of the programme if those deadlines expire prior such closure. Article 33(4) 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 2012 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 33(5) of Regulation (EC) No 1290/2005.

(8) Pursuant to Article 33(7) of Regulation (EC) No 1290/2005, after closure of a rural development programme 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 EU budget. In the summary report referred to in Article 33(4) 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

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charged to the Member States concerned and are consequently to be borne by the EU budget. This decision is without prejudice to future conformity decisions pursuant to Article 33(5) of the said Regulation.

(9) 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 Fund for Rural Development (EAFRD) in respect of the 2011 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 Annex I.

Article 2

For the 2011 financial year, the accounts of the Member States' paying agencies in respect of expenditure per rural development programme financed by the EAFRD, 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.

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ANNEX I

CLEARED EAFRD EXPENDITURE BY RURAL DEVELOPMENT PROGRAMME FOR FINANCIAL YEAR 2011

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

Approved programmes with declared expenditure for EAFRD

(EUR)

MS	CCI	Expenditure 2011	Corrections	Total	Non-reusable amounts	Accepted amount cleared for FY 2011	Interim payments reimbursed to the Member State for the financial year	Amount to be recovered from (–) of paid to (+) the Member State
		i	ii	iii = i + ii	iv	v = iii – iv	vi	vii = v – vi
AT	2007AT06RPO001	568 371 065,48	0,00	568 371 065,48	0,00	568 371 065,48	568 492 590,50	– 121 525,02
BE	2007BE06RPO001	49 043 187,74	0,00	49 043 187,74	0,00	49 043 187,74	49 043 146,73	41,01
BE	2007BE06RPO002	38 975 523,72	0,00	38 975 523,72	0,00	38 975 523,72	39 042 852,34	– 67 328,62
BG	2007BG06RPO001	125 583 073,85	0,00	125 583 073,85	0,00	125 583 073,85	125 583 081,14	– 7,29
CY	2007CY06RPO001	18 105 143,82	0,00	18 105 143,82	0,00	18 105 143,82	18 105 210,45	– 66,63
CZ	2007CZ06RPO001	452 176 814,39	0,00	452 176 814,39	0,00	452 176 814,39	452 175 852,96	961,43
DE	2007DE06RAT001	380 706,28	0,00	380 706,28	0,00	380 706,28	380 706,27	0,01
DE	2007DE06RPO007	154 596 719,36	0,00	154 596 719,36	0,00	154 596 719,36	154 596 764,57	– 45,21
DE	2007DE06RPO009	2 057 706,04	0,00	2 057 706,04	0,00	2 057 706,04	2 057 710,98	– 4,94
DE	2007DE06RPO010	33 497 396,62	0,00	33 497 396,62	0,00	33 497 396,62	33 497 396,62	0,00
DE	2007DE06RPO011	120 313 256,91	0,00	120 313 256,91	0,00	120 313 256,91	120 313 256,89	0,02
DE	2007DE06RPO012	131 923 617,77	0,00	131 923 617,77	0,00	131 923 617,77	131 923 617,60	0,17
DE	2007DE06RPO015	49 400 293,24	0,00	49 400 293,24	0,00	49 400 293,24	49 400 293,25	– 0,01
DE	2007DE06RPO018	4 064 779,94	0,00	4 064 779,94	0,00	4 064 779,94	4 064 779,92	0,02
DE	2007DE06RPO019	136 381 853,86	0,00	136 381 853,86	0,00	136 381 853,86	135 820 306,62	561 547,24
DE	2007DE06RPO020	107 723 750,25	0,00	107 723 750,25	0,00	107 723 750,25	107 723 753,01	– 2,76
DE	2007DE06RPO021	31 719 478,31	0,00	31 719 478,31	0,00	31 719 478,31	31 719 501,89	– 23,58
DK	2007DK06RPO001	59 322 213,45	0,00	59 322 213,45	0,00	59 322 213,45	59 322 213,89	– 0,44
EE	2007EE06RPO001	107 537 615,49	0,00	107 537 615,49	0,00	107 537 615,49	107 535 994,46	1 621,03
ES	2007ES06RAT001	16 910 618,80	0,00	16 910 618,80	0,00	16 910 618,80	16 910 618,81	– 0,01
ES	2007ES06RPO002	58 382 626,14	0,00	58 382 626,14	0,00	58 382 626,14	58 383 411,39	– 785,25
ES	2007ES06RPO003	76 150 420,29	0,00	76 150 420,29	0,00	76 150 420,29	76 150 387,33	32,96
ES	2007ES06RPO004	1 063 443,02	0,00	1 063 443,02	0,00	1 063 443,02	1 063 442,51	0,51
ES	2007ES06RPO005	32 793 048,88	0,00	32 793 048,88	0,00	32 793 048,88	32 793 048,80	0,08
ES	2007ES06RPO006	10 025 608,32	0,00	10 025 608,32	0,00	10 025 608,32	10 025 608,32	0,00
ES	2007ES06RPO007	132 357 134,50	0,00	132 357 134,50	0,00	132 357 134,50	132 357 126,53	7,97
ES	2007ES06RPO008	113 252 298,05	0,00	113 252 298,05	0,00	113 252 298,05	113 252 326,87	– 28,82
ES	2007ES06RPO009	38 148 161,06	0,00	38 148 161,06	0,00	38 148 161,06	38 148 154,95	6,11

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		i	ii	iii = i + ii	iv	v = iii – iv	vi	vii = v – vi
ES	2007ES06RPO010	90 743 626,89	0,00	90 743 626,89	0,00	90 743 626,89	90 743 660,79	– 33,90
ES	2007ES06RPO011	108 161 508,68	0,00	108 161 508,68	0,00	108 161 508,68	108 080 354,50	81 154,18
ES	2007ES06RPO012	4 019 848,16	0,00	4 019 848,16	0,00	4 019 848,16	4 019 847,79	0,37
ES	2007ES06RPO013	19 303 528,68	0,00	19 303 528,68	0,00	19 303 528,68	19 303 528,65	0,03
ES	2007ES06RPO014	17 046 503,13	0,00	17 046 503,13	0,00	17 046 503,13	17 046 504,87	– 1,74
ES	2007ES06RPO015	6 208 400,60	0,00	6 208 400,60	0,00	6 208 400,60	6 208 503,74	– 103,14
ES	2007ES06RPO016	6 873 121,78	0,00	6 873 121,78	0,00	6 873 121,78	6 873 120,69	1,09
ES	2007ES06RPO017	27 945 806,53	0,00	27 945 806,53	0,00	27 945 806,53	27 947 627,17	– 1 820,64
FI	2007FI06RPO001	285 038 558,56	0,00	285 038 558,56	0,00	285 038 558,56	285 219 710,66	– 181 152,10
FI	2007FI06RPO002	2 520 084,17	0,00	2 520 084,17	0,00	2 520 084,17	2 520 084,15	0,02
GR	2007GR06RPO001	428 256 734,13	0,00	428 256 734,13	0,00	428 256 734,13	428 256 734,10	0,03
HU	2007HU06RPO001	436 616 823,23	0,00	436 616 823,23	0,00	436 616 823,23	436 452 585,86	164 237,37
IE	2007IE06RPO001	330 182 561,16	0,00	330 182 561,16	0,00	330 182 561,16	330 192 438,00	– 9 876,84
IT	2007IT06RAT001	4 997 724,80	0,00	4 997 724,80	0,00	4 997 724,80	4 997 724,80	0,00
IT	2007IT06RPO001	26 181 740,58	0,00	26 181 740,58	0,00	26 181 740,58	26 090 496,57	91 244,01
IT	2007IT06RPO002	20 451 641,41	0,00	20 451 641,41	0,00	20 451 641,41	20 451 641,20	0,21
IT	2007IT06RPO003	76 453 681,64	0,00	76 453 681,64	0,00	76 453 681,64	76 453 681,32	0,32
IT	2007IT06RPO004	8 988 817,77	0,00	8 988 817,77	0,00	8 988 817,77	8 986 383,77	2 434,00
IT	2007IT06RPO005	39 681 394,71	0,00	39 681 394,71	0,00	39 681 394,71	39 682 215,54	– 820,83
IT	2007IT06RPO006	12 183 753,95	0,00	12 183 753,95	0,00	12 183 753,95	12 193 729,46	– 9 975,51
IT	2007IT06RPO007	55 225 786,83	0,00	55 225 786,83	0,00	55 225 786,83	55 225 774,08	12,75
IT	2007IT06RPO008	14 875 831,63	0,00	14 875 831,63	0,00	14 875 831,63	14 892 251,54	– 16 419,91
IT	2007IT06RPO009	60 723 392,33	0,00	60 723 392,33	0,00	60 723 392,33	60 723 392,32	0,01
IT	2007IT06RPO010	40 016 993,06	0,00	40 016 993,06	0,00	40 016 993,06	40 035 720,94	– 18 727,88
IT	2007IT06RPO011	19 222 234,61	0,00	19 222 234,61	0,00	19 222 234,61	19 222 234,62	– 0,01
IT	2007IT06RPO012	32 613 536,84	0,00	32 613 536,84	0,00	32 613 536,84	32 602 739,92	10 796,92
IT	2007IT06RPO013	11 109 497,71	0,00	11 109 497,71	0,00	11 109 497,71	11 119 712,94	– 10 215,23
IT	2007IT06RPO014	75 991 925,10	0,00	75 991 925,10	0,00	75 991 925,10	75 991 929,04	– 3,94
IT	2007IT06RPO015	5 204 470,01	0,00	5 204 470,01	0,00	5 204 470,01	5 204 785,07	– 315,06
IT	2007IT06RPO016	45 743 305,76	0,00	45 743 305,76	0,00	45 743 305,76	45 716 691,21	26 614,55
IT	2007IT06RPO017	36 465 237,59	0,00	36 465 237,59	0,00	36 465 237,59	36 471 789,20	– 6 551,61
IT	2007IT06RPO018	108 454 120,77	0,00	108 454 120,77	0,00	108 454 120,77	108 454 118,88	1,89

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		i	ii	iii = i + ii	iv	v = iii – iv	vi	vii = v – vi
IT	2007IT06RPO019	148 593 605,92	0,00	148 593 605,92	0,00	148 593 605,92	148 590 812,57	2 793,35
IT	2007IT06RPO020	182 492 616,15	0,00	182 492 616,15	0,00	182 492 616,15	182 474 322,38	18 293,77
IT	2007IT06RPO021	125 338 229,03	0,00	125 338 229,03	0,00	125 338 229,03	125 351 008,26	– 12 779,23
LT	2007LT06RPO001	250 331 958,10	0,00	250 331 958,10	0,00	250 331 958,10	250 331 089,15	868,95
LU	2007LU06RPO001	14 372 057,06	0,00	14 372 057,06	0,00	14 372 057,06	14 370 260,82	1 796,24
LV	2007LV06RPO001	160 773 606,11	0,00	160 773 606,11	0,00	160 773 606,11	160 773 606,12	– 0,01
MT	2007MT06RPO001	7 443 399,97	0,00	7 443 399,97	0,00	7 443 399,97	7 443 399,98	– 0,01
NL	2007NL06RPO001	71 431 715,51	0,00	71 431 715,51	0,00	71 431 715,51	66 459 914,92	4 971 800,59
PL	2007PL06RPO001	1 767 669 474,27	0,00	1 767 669 474,27	0,00	1 767 669 474,27	1 767 674 596,24	– 5 121,97
PT	2007PT06RAT001	482 463,98	0,00	482 463,98	0,00	482 463,98	482 463,79	0,19
PT	2007PT06RPO001	49 350 365,35	0,00	49 350 365,35	0,00	49 350 365,35	49 345 365,05	5 000,30
PT	2007PT06RPO002	415 832 265,62	0,00	415 832 265,62	0,00	415 832 265,62	415 470 614,22	361 651,40
PT	2007PT06RPO003	32 360 632,63	0,00	32 360 632,63	0,00	32 360 632,63	32 357 795,70	2 836,93
SE	2007SE06RPO001	285 178 854,27	0,00	285 178 854,27	0,00	285 178 854,27	285 178 869,38	– 15,11
SI	2007SI06RPO001	110 663 629,82	0,00	110 663 629,82	0,00	110 663 629,82	110 663 644,28	– 14,46
SK	2007SK06RPO001	347 822 075,60	0,00	347 822 075,60	0,00	347 822 075,60	347 822 127,98	– 52,38
UK	2007UK06RPO001	446 707 437,91	0,00	446 707 437,91	0,00	446 707 437,91	448 240 156,90	–1 532 718,99
UK	2007UK06RPO002	37 210 456,03	0,00	37 210 456,03	0,00	37 210 456,03	37 139 112,17	71 343,86
UK	2007UK06RPO004	44 893 681,07	0,00	44 893 681,07	0,00	44 893 681,07	44 935 618,27	– 41 937,20

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ANNEX II

CLEARANCE OF THE PAYING AGENCIES' ACCOUNTS

FINANCIAL YEAR 2011 — EAFRD

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

Member State	Paying Agency	Programme
Germany	Baden-Württemberg	2007DE06RPO003
	Bayern	2007DE06RPO004
	Rheinland-Pfalz	2007DE06RPO017
	Thüringen	2007DE06RPO023
France	ODARC	2007FR06RPO002
	ASP	2007FR06RPO001
	ASP	2007FR06RPO003
	ASP	2007FR06RPO004
	ASP	2007FR06RPO005
	ASP	2007FR06RPO006
Romania	PARDF	2007RO06RPO001
Spain	Andalucia	2007ES06RPO001
United Kingdom	SGRPID	2007UK06RPO003