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 Guarantee Fund (EAGF) for the 2011 financial year

(notified under document C(2012) 2891)

(2012/240/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 2011 financial year of expenditure incurred by the Member States between 16 October 2010 and 15 October 2011.

(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. 2011, 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 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 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 2011 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 2011 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 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

[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 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 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 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 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 EU 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 2011 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 2011 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, 27 April 2012.

For the Commission

Dacian CIOLOȘ

Member of the Commission

ANNEX I

CLEARANCE OF THE PAYING AGENCIES' ACCOUNTS

FINANCIAL YEAR 2011

Amount to be recovered from or paid to the Member State

MS		2011 — 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	634 760 357,47	0,00	634 760 357,47	0,00	– 105 388,36	634 654 969,11	634 798 583,09	– 143 613,98
BG	EUR	299 122 846,74	0,00	299 122 846,74	0,00	0,00	299 122 846,74	301 667 953,59	– 2 545 106,85
CZ	EUR	667 420 261,01	0,00	667 420 261,01	0,00	0,00	667 420 261,01	667 503 043,04	– 82 782,03
DK	DKK	0,00	0,00	0,00	0,00	– 636 877,62	– 636 877,62	0,00	– 636 877,62
DK	EUR	958 035 625,77	0,00	958 035 625,77	0,00	0,00	958 035 625,77	958 033 356,98	2 268,79
DE	EUR	5 517 442 035,14	21 210 680,66	5 538 652 715,80	0,00	– 276 371,37	5 538 376 344,43	5 520 543 082,88	17 833 261,55
EE	EUR	74 583 453,69	0,00	74 583 453,69	0,00	– 8 747,39	74 574 706,30	74 553 780,04	20 926,26
IE	EUR	1 310 481 827,22	0,00	1 310 481 827,22	– 13 215,75	– 21 745,90	1 310 446 865,57	1 309 273 415,09	1 173 450,48
EL	EUR	2 230 598 617,41	0,00	2 230 598 617,41	– 1 773 698,15	– 1 976 009,69	2 226 848 909,57	2 228 873 030,13	– 2 024 120,56
ES	EUR	5 811 699 716,21	0,00	5 811 699 716,21	– 4 744 271,13	– 2 635 285,98	5 804 320 159,10	5 806 393 228,40	– 2 073 069,30
FR	EUR	8 755 024 372,50	0,00	8 755 024 372,50	– 2 610 231,00	– 3 088 524,90	8 749 325 616,60	8 752 670 931,07	– 3 345 314,47
IT	EUR	4 755 048 387,67	0,00	4 755 048 387,67	– 2 294 113,22	– 1 148 090,06	4 751 606 184,39	4 746 634 761,34	4 971 423,05
CY	EUR	42 159 581,47	0,00	42 159 581,47	– 26,69	0,00	42 159 554,78	42 082 610,19	76 944,59
LV	EUR	112 006 965,10	0,00	112 006 965,10	0,00	0,00	112 006 965,10	112 006 965,10	0,00
LT	EUR	279 621 055,32	0,00	279 621 055,32	0,00	0,00	279 621 055,32	277 900 898,84	1 720 156,48

		a	b	c = a + b	d	e	f = c + d + e	g	h = f – g
LU	EUR	34 725 475,44	0,00	34 725 475,44	0,00	– 2 760,64	34 722 714,80	34 565 673,83	157 040,97
HU	HUF	0,00	0,00	0,00	0,00	– 104 899 105,00	– 104 899 105,00	0,00	– 104 899 105,00
HU	EUR	1 062 924 020,10	0,00	1 062 924 020,10	– 575,13	0,00	1 062 923 444,97	1 063 337 563,43	– 414 118,46
MT	EUR	4 101 334,67	0,00	4 101 334,67	0,00	0,00	4 101 334,67	4 101 334,67	0,00
NL	EUR	877 151 935,61	0,00	877 151 935,61	0,00	0,00	877 151 935,61	876 800 061,94	351 873,67
AT	EUR	745 783 095,42	0,00	745 783 095,42	0,00	0,00	745 783 095,42	745 783 095,42	0,00
PL	PLN	0,00	0,00	0,00	0,00	– 200 088,92	– 200 088,92	0,00	– 200 088,92
PL	EUR	2 537 375 664,13	0,00	2 537 375 664,13	0,00	0,00	2 537 375 664,13	2 537 577 480,05	– 201 815,92
PT	EUR	754 259 328,80	0,00	754 259 328,80	– 3 089 903,59	– 2 591 130,79	748 578 294,42	749 774 180,63	– 1 195 886,21
RO	EUR	0,00	768 973 165,29	768 973 165,29	0,00	0,00	768 973 165,29	768 973 165,29	0,00
SI	EUR	104 397 622,46	0,00	104 397 622,46	0,00	0,00	104 397 622,46	104 397 622,46	0,00
SK	EUR	298 511 468,47	0,00	298 511 468,47	– 346 334,22	0,00	298 165 134,25	298 165 180,49	– 46,24
FI	EUR	498 644 025,79	0,00	498 644 025,79	0,00	– 1 278,88	498 642 746,91	498 672 933,53	– 30 186,62
SE	SEK	0,00	0,00	0,00	0,00	– 283 324,44	– 283 324,44	0,00	– 283 324,44
SE	EUR	705 760 132,36	0,00	705 760 132,36	– 3 013,42	0,00	705 757 118,94	705 565 199,68	191 919,26
UK	GBP	0,00	0,00	0,00	0,00	– 33 586,86	– 33 586,86	0,00	– 33 586,86
UK	EUR	3 292 405 994,39	0,00	3 292 405 994,39	– 599 154,55	0,00	3 291 806 839,84	3 284 921 472,19	6 885 367,65

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	– 38 225,62	0,00	0,00	0,00	– 105 388,36	– 143 613,98
BG	EUR	– 2 545 106,85	0,00	0,00	0,00	0,00	– 2 545 106,85

		i	j	k	l	m	n = i + j + k + l + m
CZ	EUR	– 82 782,03	0,00	0,00	0,00	0,00	– 82 782,03
DK	DKK	0,00	0,00	0,00	0,00	– 636 877,62	– 636 877,62
DK	EUR	2 268,79	0,00	0,00	0,00	0,00	2 268,79
DE	EUR	18 109 632,92	0,00	0,00	0,00	– 276 371,37	17 833 261,55
EE	EUR	29 673,65	0,00	0,00	0,00	– 8 747,39	20 926,26
IE	EUR	1 194 611,05	0,00	585,33	0,00	– 21 745,90	1 173 450,48
EL	EUR	– 48 110,87	0,00	0,00	0,00	– 1 976 009,69	– 2 024 120,56
ES	EUR	562 216,68	0,00	0,00	0,00	– 2 635 285,98	– 2 073 069,30
FR	EUR	– 220 973,54	– 35 816,03	0,00	0,00	– 3 088 524,90	– 3 345 314,47
IT	EUR	6 119 513,11	0,00	0,00	0,00	– 1 148 090,06	4 971 423,05
CY	EUR	76 944,59	0,00	0,00	0,00	0,00	76 944,59
LV	EUR	0,00	0,00	0,00	0,00	0,00	0,00
LT	EUR	1 720 156,48	0,00	0,00	0,00	0,00	1 720 156,48
LU	EUR	159 801,61	0,00	0,00	0,00	– 2 760,64	157 040,97
HU	HUF	0,00	0,00	0,00	0,00	– 104 899 105,00	– 104 899 105,00
HU	EUR	– 414 118,46	0,00	0,00	0,00	0,00	– 414 118,46
MT	EUR	0,00	0,00	0,00	0,00	0,00	0,00
NL	EUR	642 280,17	– 290 406,50	0,00	0,00	0,00	351 873,67
AT	EUR	0,00	0,00	0,00	0,00	0,00	0,00
PL	PLN	0,00	0,00	0,00	0,00	– 200 088,92	– 200 088,92
PL	EUR	– 201 815,92	0,00	0,00	0,00	0,00	– 201 815,92
PT	EUR	1 395 244,58	0,00	0,00	0,00	– 2 591 130,79	– 1 195 886,21
RO	EUR	0,00	0,00	0,00	0,00	0,00	0,00

		i	j	k	l	m	n = i + j + k + l + m
SI	EUR	0,00	0,00	0,00	0,00	0,00	0,00
SK	EUR	– 46,24	0,00	0,00	0,00	0,00	– 46,24
FI	EUR	– 5 651,78	– 23 255,96	0,00	0,00	– 1 278,88	– 30 186,62
SE	SEK	0,00	0,00	0,00	0,00	– 283 324,44	– 283 324,44
SE	EUR	191 919,26	0,00	0,00	0,00	0,00	191 919,26
UK	GBP	0,00	0,00	0,00	0,00	– 33 586,86	– 33 586,86
UK	EUR	6 885 367,65	0,00	0,00	0,00	0,00	6 885 367,65

(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 2011.

(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 (col.a) or, the total of the monthly declarations for the expenditure disjoined (col.b).
Applicable exchange rate: Article 7(2) of the 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 2012: 05 07 01 06, 05 02 16 02, 6701, 6702, 6803

ANNEX II

CLEARANCE OF THE PAYING AGENCIES' ACCOUNTS

FINANCIAL YEAR 2011 — 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	Hamburg-Jonas
Romania	PIAA