

COMMISSION DECISION

of 1 July 1986

on the clearance of the accounts presented by Ireland in respect of the European Agricultural Guidance and Guarantee Fund, Guarantee Section, expenditure for 1982

(Only the English text is authentic)

(86/445/EEC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 729/70 of 21 April 1970 on the financing of the common agricultural policy⁽¹⁾, as last amended by Regulation (EEC) No 3769/85⁽²⁾, and in particular Article 5 (2) thereof,

After consulting the Fund Committee,

Whereas, under Article 5 (2) (b) of Regulation (EEC) No 729/70, the Commission, on the basis of the annual accounts presented by the Member States, clears the accounts of the authorities and bodies referred to in Article 4 of that Regulation;

Whereas Ireland has transmitted to the Commission the documents required to clear the accounts for 1982; whereas the latter has carried out on-the-spot inspection as provided for in Article 9 (2) of Regulation (EEC) No 729/70;

Whereas Article 8 of Commission Regulation (EEC) No 1723/72 of 26 July 1972 on the clearance of the accounts of the European Agricultural Guidance and Guarantee Fund, Guarantee Section⁽³⁾, provides that the Decision to clear the accounts must include the determination of the amount of expenditure incurred in each Member State during the financial year in question recognized as chargeable to the Fund, Guarantee Section, and also the determination of the amount of the Community's financial resources still available in each Member State;

Whereas under Articles 2 and 3 of Regulation (EEC) No 729/70, only refunds on exports to non-member countries and intervention intended to stabilize agricultural markets, respectively granted and undertaken according to Community rules within the framework of the common organization of agricultural markets, may be financed; whereas the inspections carried out show that a part of

the expenditure declared amounting to £ Irl 884 304,13 does not satisfy the requirements of these provisions and therefore must be disallowed; whereas the Member State has been fully informed of this deduction and has been able to give its views thereon;

Whereas under Council Regulation (EEC) No 1078/77 of 17 May 1977 introducing a system of premiums for the non-marketing of milk and milk products and for the conversion of dairy herds⁽⁴⁾, as last amended by Regulation (EEC) No 1300/84⁽⁵⁾, 60 % of expenditure on those measures is borne by the Guarantee Section of the EAGGF and 40 % by the Guidance Section; whereas the said measures count as intervention within the meaning of Article 3 of Regulation (EEC) No 729/70 and constitute a common measure within the meaning of Article 6 (1) of that Regulation; whereas it is therefore necessary to include Guidance Section expenditure when clearing the accounts in respect of expenditure financed by the EAGGF;

Whereas this Decision is without prejudice to any financial consequences which may be drawn in any subsequent clearance of accounts for national aids in accordance with Article 93 of the Treaty or infringement procedures under Article 169 of the Treaty currently in progress or concluded after the date of 1 October 1985 or as a result of infringements in 1982 or national aids incompatible with the Treaty paid in 1982 having affected the expenditure charged to the EAGGF in any financial year subsequent to that of 1982;

Whereas this Decision is without prejudice to any financial consequences which may be determined by the Commission in the course of a subsequent clearance of accounts relating to current investigations, financial losses resulting from irregularities in the meaning of Article 8 of Regulation (EEC) No 729/70 or judgments by the Court of Justice on cases currently under consideration and concerning matters which are also the subject of this Decision,

⁽¹⁾ OJ No L 94, 28. 4. 1970, p. 13.

⁽²⁾ OJ No L 362, 31. 12. 1985, p. 17.

⁽³⁾ OJ No L 186, 16. 8. 1972, p. 1.

⁽⁴⁾ OJ No L 131, 26. 5. 1977, p. 1.

⁽⁵⁾ OJ No L 125, 12. 5. 1984, p. 3.

HAS ADOPTED THIS DECISION :

Article 1

1. The expenditure by Ireland recognized as chargeable to the European Agricultural Guidance and Guarantee Fund, Guarantee Section, in respect of the 1982 financial year amounts, in accordance with Annex I, to £ Irl 342 190 387,50.

2. The expenditure recognized as chargeable to the EAGGF pursuant to Regulation (EEC) No 1078/77 amounts, in accordance with Annex II, to £ Irl 3 851 982,83.

Article 2

The financial resources available at the end of 1982 amount, in accordance with Annex I, to £ Irl 30 631,50 and, in accordance with Annex II, to £ Irl 335 003,68.

Article 3

This Decision is addressed to the Irish Republic.

Done at Brussels, 1 July 1986.

For the Commission

Frans ANDRIESEN

Vice-President

ANNEX I

Clearance of the accounts concerning the expenditure financed by the EAGGF, Guarantee Section, for 1982

		<i>(Irish pounds)</i>
1. Funds available after clearance of the accounts for 1981		4 451 019,00
2. Advances received for 1982		337 770 000,00
3. Total funds available to cover expenditure for 1982		342 221 019,00
4. Expenditure recognized for 1982 ⁽¹⁾ :		
(a) Expenditure declared	343 074 691,63	
(b) Expenditure disallowed	884 304,13	
(c) Expenditure recognized		342 190 387,50
5. Funds available after clearance of accounts for 1982		30 631,50

⁽¹⁾ Excluding expenditure on measures under Regulation (EEC) No 1078/77.

ANNEX II

Clearance of the accounts concerning the expenditure financed by the EAGGF under Regulation (EEC) No 1078/77 for 1982

		<i>(Irish pounds)</i>
1. Funds available after clearance of the accounts for 1981		286 986,51
2. Advances received for 1982		3 900 000,00
3. Total funds available to cover expenditure for 1982		4 186 986,51
4. Expenditure incurred in 1982 chargeable to the EAGGF, of which:		3 851 982,83
(a) Guarantee Section	2 311 189,69	
(b) Guidance Section	1 540 793,14	
5. Funds available after clearance of the accounts for 1982		335 003,68