

COMMISSION DECISION

of 28 July 1999

amending Decision 1999/187/EC on the clearance of the accounts presented by the Member States in respect of the expenditure for 1995 of the Guarantee Section of the European Agricultural Guidance and Guarantee Fund (EAGGF)

(notified under document number C(1999) 2476)

(1999/596/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European 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 (EC) No 1287/95 ⁽²⁾, and in particular Article 5(2) thereof,

After consulting the Fund Committee,

(1) Whereas before the Commission determines, within the framework of a decision on the clearance of accounts, any financial correction eligible for the conciliation procedure established by Decision 94/442/EC ⁽³⁾, it is necessary that the Member State should be able, if it wishes, to seek recourse to that procedure; and whereas in that case it is necessary that the Commission should examine, prior to its decision, the report drawn up by the conciliation body; whereas the time limits laid down for that procedure had not expired, for all the eligible corrections, on the date of adoption of Decision 1999/187/EC ⁽⁴⁾; whereas that Decision did not cover the corresponding amounts of expenditure declared by the Member States concerned in respect of 1995; whereas the conciliation procedure has been completed for the major part of the financial corrections concerned; whereas, as a result, the expenditure relating thereto should be cleared by this Decision; whereas the expenditure for which the conciliation procedure has not yet been completed will be cleared at a later date;

(2) Whereas the expenditure declared by Belgium, Denmark, Germany, Greece, Spain, France, Ireland, Italy, Luxembourg, the Netherlands, Portugal and the United Kingdom as support for producers of certain arable crops, amounting respectively to BEF 45 316 257, DKK 224 526 603,99, DEM 240 025 381,10, GRD 978 809 128, ESP 32 880 545 592, FRF 2 895 278 255,52, IEP 639 231,75, ITL 299 570 865 085, LUF 14 402 947, NLG 789 273,12, PTE 3 388 841 516 and GBP 84 710 673,60 were not covered by Decision 1999/187/EC because final payments for oilseeds were

not made until 1996 and the results of EAGGF inquiries cover all spending in respect of the 1995 harvest and not only the advances paid during 1995; whereas, therefore, these amounts have been added back to the expenditure declared by the Member States for the 1995 clearance exercise and will be currently cleared;

(3) Whereas the expenditure declared, by Germany in respect of the levying of fees to finance the management of the arable crops scheme in Schleswig-Holstein amounting to DEM 271 964 for the 1994 EAGGF budget year and to DEM 637 350 for the 1995 EAGGF budget year, and by Greece in respect of the 3,6 % deduction on aid for forestry measures amounting to GRD 93 542 717, were not covered by Decision 1999/187/EC since further investigations were necessary; whereas, therefore, these amounts have been added back to the expenditure declared by the Member States for the 1995 clearance exercise and will be currently cleared;

(4) Whereas Article 8 of Regulation (EEC) No 729/70 provides that the financial consequences arising from irregularities or negligence are not to be borne by the Community if they are the result of irregularities or negligence attributable to administrative authorities or other bodies of the Member States; whereas some of those financial consequences which cannot be borne by the Community budget should be included within the scope of this Decision;

(5) Whereas this Decision is without prejudice to any financial consequences which may be determined in any subsequent clearance of accounts in respect of State aid or infringements for which the procedures initiated under Articles 88 and 226 of the Treaty are now being implemented or were terminated after 31 May 1999;

(6) Whereas this Decision is without prejudice to any financial consequences drawn by the Commission, during a subsequent accounts clearance procedure, from current investigations under way at the time of this Decision, from irregularities within the meaning of Article 8 of Regulation (EEC) No 729/70 or from judgments of the Court of Justice in cases pending on 31 May 1999 and relating to matters covered by this Decision,

⁽¹⁾ OJ L 94, 28.4.1970, p. 13.

⁽²⁾ OJ L 125, 8.6.1995, p. 1.

⁽³⁾ OJ L 182, 16.7.1994, p. 45.

⁽⁴⁾ OJ L 61, 10.3.1999, p. 37.

HAS ADOPTED THIS DECISION:

Article 1

The Annex to Decision 1999/187/EC is hereby replaced by the Annex to this Decision.

Article 2

The additional amounts of DEM 31 687 323,61 GRD 11 707 199 802, ESP 5 792 163 779, IEP -358 317,98, ITL 67 653 347 160, NLG 24 764,50 and PTE 416 388 719, arising under point 3 of the Annex and chargeable by virtue of this Decision are to be taken into account as part of the expenditure referred to in Article 4 of Commission Regulation (EC) No 296/96 ⁽¹⁾ for the month of September 1999.

Article 3

This Decision is addressed to the Member States.

Done at Brussels, 28 July 1999.

For the Commission
Franz FISCHLER
Member of the Commission

⁽¹⁾ OJ L 39, 17.2.1996, p. 5.

ANNEX

BELGIUM

EAGGF Guarantee Section expenditure Financial year: 1995	(BEF)
1. Expenditure recognised	
(a) Expenditure declared by the Member State in respect of the present clearance	63 014 113 747
(b) Expenditure declared during the preceding year but excluded from that clearance	44 488 205
(c) Expenditure declared, excluded from the present clearance	0
(d) Expenditure declared, which is already subject to a clearance decision	0
(e) Expenditure declared, coming under the present clearance (a + b + c + d)	63 058 601 952
(f) Expenditure disallowed	- 26 566 907
(g) Total expenditure recognised (e + f)	63 032 035 045
2. Expenditure charged	
(a) Expenditure charged in respect of the present year	62 964 705 972
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	44 488 205
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	0
(d) Expenditure charged in respect of the present year, which is already subject to a clearance decision	0
(e) Expenditure charged to a later exercise	0
(f) Total expenditure charged, coming under the present clearance (a + b + c + d + e)	63 009 194 177
3. Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f - 1g)	- 22 840 868

DENMARK

EAGGF Guarantee Section expenditure Financial year: 1995	(DKK)
1. Expenditure recognised	
(a) Expenditure declared by the Member State in respect of the present clearance	10 339 564 582,82
(b) Expenditure declared during the preceding year but excluded from that clearance	217 632 480,18
(c) Expenditure declared, excluded from the present clearance	0,00
(d) Expenditure declared, which is already subject to a clearance decision	0,00
(e) Expenditure declared, coming under the present clearance (a + b + c + d)	10 557 197 063,00
(f) Expenditure disallowed	- 1 699 735,48
(g) Total expenditure recognised (e + f)	10 555 497 327,52
2. Expenditure charged	
(a) Expenditure charged in respect of the present year	10 339 456 956,37
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	217 632 480,18
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	0,00
(d) Expenditure charged in respect of the present year, which is already subject to a clearance decision	0,00
(e) Expenditure charged to a later exercise	0,00
(f) Total expenditure charged, coming under the present clearance (a + b + c + d + e)	10 557 089 436,55
3. Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f - 1g)	1 592 109,03

GERMANY

EAGGF Guarantee Section expenditure Financial year: 1995	(DEM)
1. Expenditure recognised	
(a) Expenditure declared by the Member State in respect of the present clearance	10 424 357 455,08
(b) Expenditure declared during the preceding year but excluded from that clearance	625 852 168,80
(c) Expenditure declared, excluded from the present clearance	0,00
(d) Expenditure declared, which is already subject to a clearance decision	0,00
(e) Expenditure declared, coming under the present clearance (a + b + c + d)	11 050 209 623,88
(f) Expenditure disallowed	- 43 107 126,89
(g) Total expenditure recognised (e + f)	11 007 102 496,99
2. Expenditure charged	
(a) Expenditure charged in respect of the present year	10 420 913 174,43
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	625 852 168,80
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	0,00
(d) Expenditure charged in respect of the present year, which is already subject to a clearance decision	0,00
(e) Expenditure charged to a later exercise	0,00
(f) Total expenditure charged, coming under the present clearance (a + b + c + d + e)	11 046 765 343,23
3. Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f - 1g)	39 662 846,24

GREECE

EAGGF Guarantee Section expenditure Financial year: 1995	(GRD)
1. Expenditure recognised	
(a) Expenditure declared by the Member State in respect of the present clearance	760 186 802 122
(b) Expenditure declared during the preceding year but excluded from that clearance	14 056 031 234
(c) Expenditure declared, excluded from the present clearance	0
(d) Expenditure declared, which is already subject to a clearance decision	0
(e) Expenditure declared, coming under the present clearance (a + b + c + d)	774 242 833 356
(f) Expenditure disallowed	- 24 254 521 357
(g) Total expenditure recognised (e + f)	749 988 311 999
2. Expenditure charged	
(a) Expenditure charged in respect of the present year	758 830 725 324
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	14 056 031 234
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	0
(d) Expenditure charged in respect of the present year, which is already subject to a clearance decision	0
(e) Expenditure charged to a later exercise	0
(f) Total expenditure charged, coming under the present clearance (a + b + c + d + e)	772 886 756 558
3. Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f - 1g)	22 898 444 559

SPAIN

EAGGF Guarantee Section expenditure Financial year: 1995	(ESP)
1. Expenditure recognised	
(a) Expenditure declared by the Member State in respect of the present clearance	796 712 097 136
(b) Expenditure declared during the preceding year but excluded from that clearance	102 176 374 897
(c) Expenditure declared, excluded from the present clearance	0
(d) Expenditure declared, which is already subject to a clearance decision	0
(e) Expenditure declared, coming under the present clearance (a + b + c + d)	898 888 472 033
(f) Expenditure disallowed	- 30 727 280 399
(g) Total expenditure recognised (e + f)	868 161 191 634
2. Expenditure charged	
(a) Expenditure charged in respect of the present year	794 958 633 673
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	102 176 374 897
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	0
(d) Expenditure charged in respect of the present year, which is already subject to a clearance decision	0
(e) Expenditure charged to a later exercise	0
(f) Total expenditure charged, coming under the present clearance (a + b + c + d + e)	897 135 008 570
3. Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f - 1g)	28 973 816 936

FRANCE

EAGGF Guarantee Section expenditure Financial year: 1995	(FRF)
1. Expenditure recognised	
(a) Expenditure declared by the Member State in respect of the present clearance	54 783 913 042,92
(b) Expenditure declared during the preceding year but excluded from that clearance	3 070 415 234,71
(c) Expenditure declared, excluded from the present clearance	0,00
(d) Expenditure declared, which is already subject to a clearance decision	0,00
(e) Expenditure declared, coming under the present clearance (a + b + c + d)	57 854 328 277,63
(f) Expenditure disallowed	- 647 861 561,87
(g) Total expenditure recognised (e + f)	57 206 466 715,76
2. Expenditure charged	
(a) Expenditure charged in respect of the present year	54 784 117 533,05
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	3 070 415 234,71
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	0,00
(d) Expenditure charged in respect of the present year, which is already subject to a clearance decision	0,00
(e) Expenditure charged to a later exercise	0,00
(f) Total expenditure charged, coming under the present clearance (a + b + c + d + e)	57 854 532 767,76
3. Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f - 1g)	648 066 052,00

IRELAND

EAGGF Guarantee Section expenditure Financial year: 1995	(IEP)
1. Expenditure recognised	
(a) Expenditure declared by the Member State in respect of the present clearance	1 156 831 177,57
(b) Expenditure declared during the preceding year but excluded from that clearance	3 344 334,65
(c) Expenditure declared, excluded from the present clearance	0,00
(d) Expenditure declared, which is already subject to a clearance decision	0,00
(e) Expenditure declared, coming under the present clearance (a + b + c + d)	1 160 175 512,22
(f) Expenditure disallowed	- 4 671 374,87
(g) Total expenditure recognised (e + f)	1 155 504 137,35
2. Expenditure charged	
(a) Expenditure charged in respect of the present year	1 154 682 107,12
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	3 344 334,65
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	0,00
(d) Expenditure charged in respect of the present year, which is already subject to a clearance decision	0,00
(e) Expenditure charged to a later exercise	0,00
(f) Total expenditure charged, coming under the present clearance (a + b + c + d + e)	1 158 026 441,77
3. Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f - 1g)	2 522 304,42

ITALY

EAGGF Guarantee Section expenditure Financial year: 1995	(ITL)
1. Expenditure recognised	
(a) Expenditure declared by the Member State in respect of the present clearance	8 244 825 976 202
(b) Expenditure declared during the preceding year but excluded from that clearance	449 078 987 827
(c) Expenditure declared, excluded from the present clearance	- 78 000 933 120
(d) Expenditure declared, which is already subject to a clearance decision	0
(e) Expenditure declared, coming under the present clearance (a + b + c + d)	8 615 904 030 909
(f) Expenditure disallowed	- 160 102 476 054
(g) Total expenditure recognised (e + f)	8 455 801 554 855
2. Expenditure charged	
(a) Expenditure charged in respect of the present year	8 204 701 239 447
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	449 078 987 827
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	- 78 000 933 120
(d) Expenditure charged in respect of the present year, which is already subject to a clearance decision	0
(e) Expenditure charged to a later exercise	0
(f) Total expenditure charged, coming under the present clearance (a + b + c + d + e)	8 575 779 294 154
3. Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f - 1g)	119 977 739 299

LUXEMBOURG

EAGGF Guarantee Section expenditure Financial year: 1995	(LUF)
1. Expenditure recognised	
(a) Expenditure declared by the Member State in respect of the present clearance	549 333 438
(b) Expenditure declared during the preceding year but excluded from that clearance	13 226 892
(c) Expenditure declared, excluded from the present clearance	0
(d) Expenditure declared, which is already subject to a clearance decision	0
(e) Expenditure declared, coming under the present clearance (a + b + c + d)	562 560 330
(f) Expenditure disallowed	0
(g) Total expenditure recognised (e + f)	562 560 330
2. Expenditure charged	
(a) Expenditure charged in respect of the present year	549 333 438
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	13 226 892
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	0
(d) Expenditure charged in respect of the present year, which is already subject to a clearance decision	0
(e) Expenditure charged to a later exercise	0
(f) Total expenditure charged, coming under the present clearance (a + b + c + d + e)	562 560 330
3. Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f - 1g)	0

NETHERLANDS

EAGGF Guarantee Section expenditure Financial year: 1995	(NLG)
1. Expenditure recognised	
(a) Expenditure declared by the Member State in respect of the present clearance	4 061 961 873,55
(b) Expenditure declared during the preceding year but excluded from that clearance	585 742,36
(c) Expenditure declared, excluded from the present clearance	0,00
(d) Expenditure declared, which is already subject to a clearance decision	0,00
(e) Expenditure declared, coming under the present clearance (a + b + c + d)	4 062 547 615,91
(f) Expenditure disallowed	- 41 774 201,32
(g) Total expenditure recognised (e + f)	4 020 773 414,59
2. Expenditure charged	
(a) Expenditure charged in respect of the present year	4 063 560 064,79
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	585 742,36
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	0,00
(d) Expenditure charged in respect of the present year, which is already subject to a clearance decision	0,00
(e) Expenditure charged to a later exercise	0,00
(f) Total expenditure charged, coming under the present clearance (a + b + c + d + e)	4 064 145 807,15
3. Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f - 1g)	43 372 392,56

AUSTRIA

EAGGF Guarantee Section expenditure Financial year: 1995	(ATS)
1. Expenditure recognised	
(a) Expenditure declared by the Member State in respect of the present clearance	1 133 290 562,58
(b) Expenditure declared during the preceding year but excluded from that clearance	0,00
(c) Expenditure declared, excluded from the present clearance	0,00
(d) Expenditure declared, which is already subject to a clearance decision	0,00
(e) Expenditure declared, coming under the present clearance (a + b + c + d)	1 133 290 562,58
(f) Expenditure disallowed	0,00
(g) Total expenditure recognised (e + f)	1 133 290 562,58
2. Expenditure charged	
(a) Expenditure charged in respect of the present year	1 133 681 679,96
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	0,00
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	0,00
(d) Expenditure charged in respect of the present year, which is already subject to a clearance decision	0,00
(e) Expenditure charged to a later exercise	0,00
(f) Total expenditure charged, coming under the present clearance (a + b + c + d + e)	1 133 681 679,96
3. Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f - 1g)	391 117,38

PORTUGAL

EAGGF Guarantee Section expenditure Financial year: 1995	(PTE)
1. Expenditure recognised	
(a) Expenditure declared by the Member State in respect of the present clearance	137 094 083 127
(b) Expenditure declared during the preceding year but excluded from that clearance	7 014 592 645
(c) Expenditure declared, excluded from the present clearance	0
(d) Expenditure declared, which is already subject to a clearance decision	0
(e) Expenditure declared, coming under the present clearance (a + b + c + d)	144 108 675 772
(f) Expenditure disallowed	- 3 417 228 768
(g) Total expenditure recognised (e + f)	140 691 447 004
2. Expenditure charged	
(a) Expenditure charged in respect of the present year	138 534 488 428
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	7 014 592 645
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	0
(d) Expenditure charged in respect of the present year, which is already subject to a clearance decision	0
(e) Expenditure charged to a later exercise	0
(f) Total expenditure charged, coming under the present clearance (a + b + c + d + e)	145 549 081 073
3. Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f - 1g)	4 857 634 069

FINLAND

EAGGF Guarantee Section expenditure Financial year: 1995	(FIM)
1. Expenditure recognised	
(a) Expenditure declared by the Member State in respect of the present clearance	351 662 740,66
(b) Expenditure declared during the preceding year but excluded from that clearance	0,00
(c) Expenditure declared, excluded from the present clearance	0,00
(d) Expenditure declared, which is already subject to a clearance decision	0,00
(e) Expenditure declared, coming under the present clearance (a + b + c + d)	351 662 740,66
(f) Expenditure disallowed	0,00
(g) Total expenditure recognised (e + f)	351 662 740,66
2. Expenditure charged	
(a) Expenditure charged in respect of the present year	351 432 090,58
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	0,00
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	0,00
(d) Expenditure charged in respect of the present year, which is already subject to a clearance decision	0,00
(e) Expenditure charged to a later exercise	0,00
(f) Total expenditure charged, coming under the present clearance (a + b + c + d + e)	351 432 090,58
3. Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f - 1g)	- 230 650,08

SWEDEN

EAGGF Guarantee Section expenditure Financial year: 1995	(SEK)
1. Expenditure recognised	
(a) Expenditure declared by the Member State in respect of the present clearance	695 552 975,80
(b) Expenditure declared during the preceding year but excluded from that clearance	0,00
(c) Expenditure declared, excluded from the present clearance	0,00
(d) Expenditure declared, which is already subject to a clearance decision	0,00
(e) Expenditure declared, coming under the present clearance (a + b + c + d)	695 552 975,80
(f) Expenditure disallowed	0,00
(g) Total expenditure recognised (e + f)	695 552 975,80
2. Expenditure charged	
(a) Expenditure charged in respect of the present year	700 679 368,99
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	0,00
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	0,00
(d) Expenditure charged in respect of the present year, which is already subject to a clearance decision	0,00
(e) Expenditure charged to a later exercise	- 5 126 393,19
(f) Total expenditure charged, coming under the present clearance (a + b + c + d + e)	695 552 975,80
3. Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f - 1g)	0,00

UNITED KINGDOM

EAGGF Guarantee Section expenditure Financial year: 1995	(GBP)
1. Expenditure recognised	
(a) Expenditure declared by the Member State in respect of the present clearance	2 392 925 303,57
(b) Expenditure declared during the preceding year but excluded from that clearance	90 772 775,92
(c) Expenditure declared, excluded from the present clearance	0,00
(d) Expenditure declared, which is already subject to a clearance decision	0,00
(e) Expenditure declared, coming under the present clearance (a + b + c + d)	2 483 698 079,49
(f) Expenditure disallowed	- 33 099 652,54
(g) Total expenditure recognised (e + f)	2 450 598 426,95
2. Expenditure charged	
(a) Expenditure charged in respect of the present year	2 386 464 923,14
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	90 772 775,92
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	0,00
(d) Expenditure charged in respect of the present year, which is already subject to a clearance decision	0,00
(e) Expenditure charged to a later exercise	0,00
(f) Total expenditure charged, coming under the present clearance (a + b + c + d + e)	2 477 237 699,06
3. Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f - 1g)	26 639 272,11