

COMMISSION DECISION

of 23 April 1997

on the clearance of the accounts presented by the Member States in respect of the expenditure for 1993 on the Guarantee Section of the European Agricultural Guidance and Guarantee Fund (EAGGF)

(Only the Spanish, Danish, German, Greek, English, French, Italian, Dutch and Portuguese texts are authentic)

(97/333/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,

Whereas, pursuant to Article 5 (2) of Regulation (EC) No 729/70, the Commission, on the basis of the annual accounts presented by the Member States, clears the accounts relating to the expenditure of the paying agencies referred to in Article 4 of that Regulation;

Whereas the Member States have transmitted to the Commission the documents required to clear the accounts for 1993; whereas having regard to Article 5 (2) of Regulation (EEC) No 729/70, the 1993 financial year, having begun on 16 October 1992, ended on 15 October 1993;

Whereas the Commission has carried out the verifications 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 making up accounts for the European Agricultural Guidance and Guarantee Fund, Guarantee Section⁽³⁾, as last amended by Regulation (EEC) No 295/88⁽⁴⁾, 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 Guarantee Section of the Fund; whereas Article 102 of the Financial Regulation of 21 December 1977⁽⁵⁾, as last amended by Regulation (EC, Euratom,

ECSC) No 2335/95⁽⁶⁾, provides that the outcome of the clearance decision, that is to say, any discrepancy which may exist between the total expenditure booked to the accounts for a financial year pursuant to Articles 100 and 101 and the total expenditure recognized by the Commission when clearing the accounts is to be booked, under a single article, as additional expenditure or a reduction in expenditure;

Whereas, under Articles 2 and 3 of Regulation (EEC) No 729/70, only refunds on exports to third countries and intervention to stabilize agricultural markets, respectively granted and undertaken according to Community rules within the framework of the common organization of the agricultural markets, may be financed; whereas the inspections carried out show that a part of the expenditure declared by the Member States does not meet these conditions and therefore must be disallowed; whereas the amounts declared by each of the Member States concerned, those recognized as chargeable to the EAGGF Guarantee Section and the difference between the two amounts and the difference between the expenditure recognized as chargeable to the EAGGF Guarantee Section and that charged in respect of the year are shown in the Annex to this Decision;

Whereas certain expenditure declared in the financial year 1993 by Italy in respect of export refunds for durum wheat and by France for consumption aid subsidy for olive oil is not covered by this Decision, since it was covered by Commission Decision 96/311/EC⁽⁷⁾, as amended by Decision 96/701/EC⁽⁸⁾; whereas the amounts involved have, therefore, been deducted from the expenditure declared by those Member States for 1993;

Whereas the expenditure declared by Belgium, Denmark, Germany, Spain, France, Ireland, Italy, Luxembourg, the Netherlands, Portugal and the United Kingdom as support for producers of certain arable crops, amounting respectively to Bfrs 37 610 355, Dkr 261 991 880,28, DM 600 977 770,84, Pta 72 776 981 668, FF 2 572 344 612,45, £ Irl 458 554,44, Lit 110 362 227 405, Lfrs 14 188 574, Fl 1 178 066,51, Esc 3 562 835 605 and £ 85 024 800,11 is

⁽¹⁾ OJ No L 94, 28. 4. 1970, p. 13.

⁽²⁾ OJ No L 125, 8. 6. 1995, p. 1.

⁽³⁾ OJ No L 186, 16. 8. 1972, p. 1.

⁽⁴⁾ OJ No L 30, 2. 2. 1988, p. 7.

⁽⁵⁾ OJ No L 356, 31. 12. 1977, p. 1.

⁽⁶⁾ OJ No L 240, 7. 10. 1995, p. 12.

⁽⁷⁾ OJ No L 117, 14. 5. 1996, p. 19.

⁽⁸⁾ OJ No L 323, 13. 12. 1996, p. 26.

not covered by this Decision because final payments for oilseeds were not made until 1994 and the results of EAGGF inquiries cover all spending in respect of the 1993 harvest and not only the advances paid during 1993; whereas, therefore, these amounts have been deducted from the expenditure declared by those Member States for 1993 and will be cleared later;

Whereas the expenditure declared by Spain in respect of the olive-oil register, amounting to Pta 600 038 445, by France in respect of the cessation and reduction of milk production, amounting to FF 531 272 940,06, and by Italy for public storage of olive oil, amounting to Lit 142 558 268 250, is not covered by this Decision since further investigations are necessary; whereas, therefore, these amounts have been deducted from the expenditure declared by those Member States for 1993 and will be cleared later;

Whereas, before a financial correction that is eligible for the conciliation procedure set up by Commission Decision 94/442/EC⁽¹⁾ is fixed by the Commission, it is necessary that the Member State be given an opportunity, if it so wishes, of availing itself of that procedure, and should this occur, it is essential that the Commission study the report drawn up by the conciliation body; whereas the period set for the procedure will not have expired, in respect of all the eligible corrections, by the date of adoption of this Decision; whereas the clearance decision should not, however, be delayed further; whereas the corresponding amounts have therefore been deducted from the expenditure declared by the Member States concerned in respect of 1993 and will be cleared later;

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;

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 pursuant to Articles 93 and 169 of the Treaty are now being implemented or were terminated after 31 December 1996;

Whereas this Decision is without prejudice to any financial consequences drawn by the Commission, during a subsequent accounts clearance procedure, from investiga-

tions under way at the time of this Decision, from irregularities referred to in Article 8 of Regulation (EEC) No 729/70 or from judgments of the Court of Justice of the European Communities in cases now pending and relating to matters covered by this Decision;

Whereas, since the amounts chargeable to Spain and Italy under this Decision are large in comparison with monthly expenditure, they should be taken into account in three equal parts in the expenditure of three successive months,

HAS ADOPTED THIS DECISION:

Article 1

The accounts of the Member States concerning expenditure financed by the EAGGF Guarantee Section in respect of 1993 are hereby cleared as shown in the Annex.

Article 2

The amounts set out in point 3 of the Annex concerning Belgium, Denmark, Germany, Greece, France, Ireland, the Netherlands, Portugal and the United Kingdom are to be booked as part of the expenditure referred to in Article 4 (1) of Commission Regulation (EC) No 296/96⁽²⁾ in respect of the second month after the date of notification of this Decision.

Article 3

The amounts set out in point 3 of the Annex concerning Spain and Italy are to be booked in three equal amounts to be booked under the expenditure referred to in Article 4 (1) of Regulation (EC) No 296/96 in respect of the second, third and fourth months respectively after the date of notification of this Decision.

Article 4

This Decision is addressed to the Member States of the Community as constituted on 31 December 1994.

Done at Brussels, 23 April 1997.

For the Commission

Franz FISCHLER

Member of the Commission

⁽¹⁾ OJ No L 182, 16. 7. 1994, p. 45.

⁽²⁾ OJ No L 39, 17. 2. 1996, p. 5.

ANNEX

BELGIUM

EAGGF Guarantee Section expenditure Financial year: 1993	Bfrs
1. Expenditure recognized	
(a) Expenditure declared by the Member State in respect of the present clearance	52 862 648 168
(b) Expenditure declared during the preceding year but excluded from that clearance	0
(c) Expenditure declared, excluded from the present clearance	- 37 610 355
(d) Expenditure declared, which is already subject to a clearance decision	0
(e) Expenditure declared, coming under the present clearance (a + b + c + d)	52 825 037 813
(f) Expenditure disallowed	- 413 024 238
(g) Total expenditure recognized (e + f)	52 412 013 575
2. Expenditure charged	
(a) Expenditure charged in respect of the present year	52 862 243 237
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	0
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	- 37 610 355
(d) Expenditure charged in respect of the present year, which is already subject to a clearance decision	0
(e) Expenditure charged to a previous exercise	0
(f) Total expenditure charged, coming under the present clearance (a + b + c + d + e)	52 824 632 882
3. Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f - 1g)	412 619 307

DENMARK

EAGGF Guarantee Section expenditure Financial year: 1993	Dkr
1. Expenditure recognized	
(a) Expenditure declared by the Member State in respect of the present clearance	10 087 269 851,58
(b) Expenditure declared during the preceding year but excluded from that clearance	0,00
(c) Expenditure declared, excluded from the present clearance	- 261 991 880,28
(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)	9 825 277 971,30
(f) Expenditure disallowed	- 725 432,65
(g) Total expenditure recognized (e + f)	9 824 552 538,65
2. Expenditure charged	
(a) Expenditure charged in respect of the present year	10 083 412 634,85
(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	- 261 991 880,28
(d) Expenditure charged in respect of the present year, which is already subject to a clearance decision	0,00
(e) Expenditure charged to a previous exercise	0,00
(f) Total expenditure charged, coming under the present clearance (a + b + c + d + e)	9 821 420 754,57
3. Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f - 1g)	- 3 131 784,08

GERMANY

EAGGF Guarantee Section expenditure Financial year: 1993	DM
1. Expenditure recognized	
(a) Expenditure declared by the Member State in respect of the present clearance	9 942 819 672,07
(b) Expenditure declared during the preceding year but excluded from that clearance	0,00
(c) Expenditure declared, excluded from the present clearance	600 977 770,84
(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)	9 341 841 901,23
(f) Expenditure disallowed	- 50 942 320,49
(g) Total expenditure recognized (e + f)	9 290 899 580,74
2. Expenditure charged	
(a) Expenditure charged in respect of the present year	9 908 874 302,58
(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	600 977 770,84
(d) Expenditure charged in respect of the present year, which is already subject to a clearance decision	0,00
(e) Expenditure charged to a previous exercise	37 823 106,00
(f) Total expenditure charged, coming under the present clearance (a + b + c + d + e)	9 345 719 637,74
3. Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f - 1g)	54 820 057,00

GREECE

EAGGF Guarantee Section expenditure Financial year: 1993	Dr
1. Expenditure recognized	
(a) Expenditure declared by the Member State in respect of the present clearance	711 866 777 004
(b) Expenditure declared during the preceding year but excluded from that clearance	0
(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)	711 866 777 004
(f) Expenditure disallowed	- 17 790 908 216
(g) Total expenditure recognized (e + f)	694 075 868 788
2. Expenditure charged	
(a) Expenditure charged in respect of the present year	711 172 830 165
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	0
(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 previous exercise	0
(f) Total expenditure charged, coming under the present clearance (a + b + c + d + e)	711 172 830 165
3. Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f - 1g)	17 096 961 377

SPAIN

EAGGF Guarantee Section expenditure Financial year: 1993	Pta
1. Expenditure recognized	
(a) Expenditure declared by the Member State in respect of the present clearance	611 742 036 608
(b) Expenditure declared during the preceding year but excluded from that clearance	0
(c) Expenditure declared, excluded from the present clearance	- 82 583 779 994
(d) Expenditure declared, which is already subject to a clearance decision	0
(e) Expenditure declared, coming under the present clearance (a + b + c + d)	529 158 256 614
(f) Expenditure disallowed	- 16 765 516 175
(g) Total expenditure recognized (e + f)	512 392 740 439
2. Expenditure charged	
(a) Expenditure charged in respect of the present year	611 686 080 892
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	0
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	- 82 583 779 994
(d) Expenditure charged in respect of the present year, which is already subject to a clearance decision	0
(e) Expenditure charged to a previous exercise	0
(f) Total expenditure charged, coming under the present clearance (a + b + c + d + e)	529 102 300 898
3. Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f - 1g)	16 709 560 459

FRANCE

EAGGF Guarantee Section expenditure Financial year: 1993	FF
1. Expenditure recognized	
(a) Expenditure declared by the Member State in respect of the present clearance	54 495 129 338,97
(b) Expenditure declared during the preceding year but excluded from that clearance	9 568 000,00
(c) Expenditure declared, excluded from the present clearance	- 3 265 331 728,97
(d) Expenditure declared, which is already subject to a clearance decision	- 104 383 500,81
(e) Expenditure declared, coming under the present clearance (a + b + c + d)	51 134 982 109,19
(f) Expenditure disallowed	378 547 021,71
(g) Total expenditure recognized (e + f)	50 756 435 087,48
2. Expenditure charged	
(a) Expenditure charged in respect of the present year	54 527 022 456,01
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	9 568 000,00
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	- 3 265 331 728,97
(d) Expenditure charged in respect of the present year, which is already subject to a clearance decision	- 104 383 500,81
(e) Expenditure charged to a previous exercise	0,00
(f) Total expenditure charged, coming under the present clearance (a + b + c + d + e)	51 166 875 226,23
3. Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f - 1g)	410 440 138,75

IRELAND

EAGGF Guarantee Section expenditure Financial year: 1993	£ Irl
1. Expenditure recognized	
(a) Expenditure declared by the Member State in respect of the present clearance	1 285 644 052,87
(b) Expenditure declared during the preceding year but excluded from that clearance	0,00
(c) Expenditure declared, excluded from the present clearance	- 458 554,44
(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)	1 285 185 498,43
(f) Expenditure disallowed	- 2 179 205,03
(g) Total expenditure recognized (e + f)	1 283 006 293,40
2. Expenditure charged	
(a) Expenditure charged in respect of the present year	1 292 388 723,73
(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	- 458 554,44
(d) Expenditure charged in respect of the present year, which is already subject to a clearance decision	0,00
(e) Expenditure charged to a previous exercise	0,00
(f) Total expenditure charged, coming under the present clearance (a + b + c + d + e)	1 291 930 169,29
3. Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f - 1g)	8 923 875,89

ITALY

EAGGF Guarantee Section expenditure Financial year: 1993	Lit
1. Expenditure recognized	
(a) Expenditure declared by the Member State in respect of the present clearance	8 704 290 574 322
(b) Expenditure declared during the preceding year but excluded from that clearance	77 298 063 824
(c) Expenditure declared, excluded from the present clearance	- 355 634 675 897
(d) Expenditure declared, which is already subject to a clearance decision	- 439 137 242 666
(e) Expenditure declared, coming under the present clearance (a + b + c + d)	7 986 816 719 583
(f) Expenditure disallowed	- 487 278 017 519
(g) Total expenditure recognized (e + f)	7 499 538 702 064
2. Expenditure charged	
(a) Expenditure charged in respect of the present year	8 696 337 781 627
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	77 298 063 824
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	- 355 634 675 897
(d) Expenditure charged in respect of the present year, which is already subject to a clearance decision	- 439 137 242 666
(e) Expenditure charged to a previous exercise	0
(f) Total expenditure charged, coming under the present clearance (a + b + c + d + e)	7 978 863 926 888
3. Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f - 1g)	479 325 224 824

LUXEMBOURG

EAGGF Guarantee Section expenditure Financial year: 1993	Lfrs
1. Expenditure recognized	
(a) Expenditure declared by the Member State in respect of the present clearance	300 851 128
(b) Expenditure declared during the preceding year but excluded from that clearance	0
(c) Expenditure declared, excluded from the present clearance	- 14 188 574
(d) Expenditure declared, which is already subject to a clearance decision	0
(e) Expenditure declared, coming under the present clearance (a + b + c + d)	286 662 554
(f) Expenditure disallowed	0
(g) Total expenditure recognized (e + f)	286 662 554
2. Expenditure charged	
(a) Expenditure charged in respect of the present year	300 851 128
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	0
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	- 14 188 574
(d) Expenditure charged in respect of the present year, which is already subject to a clearance decision	0
(e) Expenditure charged to a previous exercise	0
(f) Total expenditure charged, coming under the present clearance (a + b + c + d + e)	286 662 554
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: 1993	Fl
1. Expenditure recognized	
(a) Expenditure declared by the Member State in respect of the present clearance	5 126 263 870,44
(b) Expenditure declared during the preceding year but excluded from that clearance	0,00
(c) Expenditure declared, excluded from the present clearance	- 1 178 066,51
(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)	5 125 085 803,93
(f) Expenditure disallowed	- 16 914 890,16
(g) Total expenditure recognized (e + f)	5 108 170 913,77
2. Expenditure charged	
(a) Expenditure charged in respect of the present year	5 122 954 982,87
(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	- 1 178 066,51
(d) Expenditure charged in respect of the present year, which is already subject to a clearance decision	0,00
(e) Expenditure charged to a previous exercise	0,00
(f) Total expenditure charged, coming under the present clearance (a + b + c + d + e)	5 121 776 916,36
3. Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f - 1g)	13 606 002,59

PORTUGAL

EAGGF Guarantee Section expenditure Financial year: 1993	Esc
1. Expenditure recognized	
(a) Expenditure declared by the Member State in respect of the present clearance	86 253 691 968
(b) Expenditure declared during the preceding year but excluded from that clearance	0
(c) Expenditure declared, excluded from the present clearance	- 3 562 835 605
(d) Expenditure declared, which is already subject to a clearance decision	0
(e) Expenditure declared, coming under the present clearance (a + b + c + d)	82 690 856 363
(f) Expenditure disallowed	- 904 088 718
(g) Total expenditure recognized (e + f)	81 786 767 645
2. Expenditure charged	
(a) Expenditure charged in respect of the present year	86 642 129 245
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	0
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	- 3 562 835 605
(d) Expenditure charged in respect of the present year, which is already subject to a clearance decision	0
(e) Expenditure charged to a previous exercise	0
(f) Total expenditure charged, coming under the present clearance (a + b + c + d + e)	83 079 293 640
3. Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f - 1g)	1 292 525 995

UNITED KINGDOM

EAGGF Guarantee Section expenditure Financial year: 1993	£
1. Expenditure recognized	
(a) Expenditure declared by the Member State in respect of the present clearance	2 161 082 289,98
(b) Expenditure declared during the preceding year but excluded from that clearance	0,00
(c) Expenditure declared, excluded from the present clearance	- 100 371 061,11
(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)	2 060 711 228,87
(f) Expenditure disallowed	- 13 921 324,19
(g) Total expenditure recognized (e + f)	2 046 789 904,68
2. Expenditure charged	
(a) Expenditure charged in respect of the present year	2 158 899 474,68
(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	- 100 371 061,11
(d) Expenditure charged in respect of the present year, which is already subject to a clearance decision	0,00
(e) Expenditure charged to a previous exercise	0,00
(f) Total expenditure charged, coming under the present clearance (a + b + c + d + e)	2 058 528 413,57
3. Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f - 1g)	11 738 508,89