# COMMISSION DECISION

## of 14 January 1983

## on the clearance of the accounts presented by the Kingdom of the Netherlands in respect of the European Agricultural Guidance and Guarantee Fund, Guarantee Section, expenditure for 1976

**(Only the Dutch text is authentic)**

(83/39/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 3509/80 [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 the Netherlands have transmitted to the Commission the documents required to clear the accounts for 1976; 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 Fl 4 250 533·12 does not satisfy the requirements of these provisions and therefore cannot be financed; whereas the Member State has been fully informed of this deduction and has been able to give its views thereon;

Whereas in Decision 81/1047/EEC [4] the Commission stated that on clearing the accounts for the 1976 financial year it would recognize a further amount of Fl 4 576 093·59 for cereal refunds if an additional investigation showed that the conditions for Community financing were met; whereas the result of this investigation makes it possible to recognize the amount of Fl 4 573 581·32, which is treated as part of the total amount recognized,

HAS ADOPTED THIS DECISION:

*Article 1*

1. The expenditure by the Netherlands recognized as chargeable to the European Agricultural Guidance and Guarantee Fund, Guarantee Section, in respect of the 1976 financial year amounts, in accordance with the Annex, to Fl 2 735 367 427·14.

*Article 2*

The financial resources available at the end of 1976 amount, in accordance with the Annex, to Fl 45 951 837·28.

*Article 3*

This Decision is addressed to the Kingdom of the Netherlands.

Done at Brussels, 14 January 1983.

*For the Commission*

Poul DALSAGER

*Member of the Commission*

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(1) OJ No L 94, 28. 4. 1970, p. 13.
(2) OJ No L 367, 31. 12. 1980, p. 87.
(3) OJ No L 186, 16. 8. 1972, p. 1.
(4) OJ No L 375, 30. 12. 1981, p. 33.

*ANNEX*

**Clearance the accounts concerning the expenditure financed by the EAGGF, Guarantee Section, for 1976**

| | | *(in Fl)* |
|---|---|---|
| 1. Funds available after clearance of the accounts for 1975 | | 101 433 264·42 |
| 2. Advances received for 1976 | | 2 679 886 000·00 |
| 3. Total funds available to cover expenditure for 1976 | | 2 781 319 264·42 |
| 4. Expenditure recognized for 1976 : | | |
| (a) Expenditure declared | 2 739 617 960·26 | |
| (b) Expenditure not recognized : | 4 250 533·12 | |
| — of which elimination of reserves for 1974 | 4 573 581·32 | |
| — of which definitive decision deferred to 1978 | — | |
| (c) Expenditure recognized | | 2 735 367 427·14 |
| 5. Funds available after clearance of the accounts for 1976 | | 45 951 837·28 |