COMMISSION DECISION

of 8 February 1984

on the clearance of the accounts presented by the Federal Republic of Germany in respect of the European Agricultural Guidance and Guarantee Fund, Guarantee Section, expenditure for 1978

(Only the German text is authentic)

(84/200/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 departments and agencies referred to in Article 4 of that Regulation;

Whereas Germany has transmitted to the Commission the documents required to clear the accounts for 1978; whereas the latter has carried out on-the-spot inspections 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 part of the expenditure declared, totalling DM 4 026 626,16, does not satisfy the requirements of these provisions and must therefore be disallowed; whereas the Member State has been fully informed of this deduction and has had an opportunity to state its views thereon;

Whereas the disallowed expenditure includes an amount of DM 1 073 376,30 for aid to the private storage of table wines and an amount of DM 79 804,15 for aid to the relocation of table wines; whereas information known to the Commission at present does not, however, exclude the possibility that this expenditure or part of it may in fact qualify; whereas in order not to delay the present Decision, it is appropriate to provide that this expenditure may still be recognized when the 1980 accounts are cleared on condition that the Member State supplies the necessary evidence justifying Community financing; whereas the Commission, in the light of the judgment of the Court of Justice in the appeal by the Grand Duchy of Luxembourg against Commission Decisions 83/38/EEC (4) and 83/49/EEC (5), relating to a similar question, will review its position in the course of the first accounts clearance operation subsequent to the Court's ruling;

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 (6), as last amended by Regulation (EEC) No 1365/80 (7), 60 % of expenditure on these measures is borne by the Guarantee Section of the EAGGF and 40 % by the Guidance Section; whereas the said measures rank as intervention within the meaning of Article 3 of Regulation (EEC) No 729/70 and constitute a 'common measure' within the meaning of Article

(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 38, 10. 2. 1983, p. 32.
(5) OJ No L 40, 12. 2. 1983, p. 57.
(6) OJ No L 131, 26. 5. 1977, p. 1.
(7) OJ No L 140, 5. 6. 1980, p. 18.

6 (1) of that Regulation; whereas the Guidance Section expenditure items must therefore be included when the accounts for guarantee expenditure financed by the EAGGF are cleared;

Whereas this Decision cannot affect the financial implications of a special case concerning the buying-in and use for manufacture of compound feed of a product not being skimmed-milk powder eligible for such operations,

HAS ADOPTED THIS DECISION:

Article 1

1. The expenditure by the Federal Republic of Germany recognized as chargeable to the European Agricultural Guidance and Guarantee Fund, Guarantee Section, in respect of 1978 totals, in accordance with Annex I, DM 6 229 790 540,27.

2. The expenditure recognized as chargeable to the EAGGF pursuant to Regulation (EEC) No 1078/77 totals, in accordance with Annex II, DM 225 677 823,71.

Article 2

The financial resources available at the end of 1978 totals, in accordance with Annex I, a negative balance of DM 32 982 301,88 and, in accordance with Annex II, DM 13 213 321,51.

Article 3

This Decision is addressed to the Federal Republic of Germany.

Done at Brussels, 8 February 1984.

For the Commission

Poul DALSAGER

Member of the Commission

ANNEX I

Clearance of the accounts concerning the expenditure financed by the EAGGF, Guarantee Section, for 1978

		(DM)	
1.	Funds available after clearance of 1977 accounts and rectification of the financial year 1975 under Decision 83/55/EEC		96 808 238,39
2.	Advances received for 1978		6 100 000 000,00
3.	Total funds available to cover expenditure for 1978		6 196 808 238,39
4.	Expenditure recognized for 1978 (1):		
	(a) Expenditure declared	6 233 817 166,43	
	(b) Expenditure disallowed	4 026 626,16	
	— of which, definitive decision deferred to 1980	1 153 180,45	
	(c) Expenditure recognized		6 229 790 540,27
5.	Funds available after clearance of 1978 accounts		– 32 982 301,88

(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 1978

		(DM)	
1.	Funds available after clearance of 1977 accounts		21 651 145,22
2.	Advances received for 1978		217 240 000,00
3.	Total funds available to cover 1978 expenditure		238 891 145,22
4.	Expenditure incurred in 1978 recognized as chargeable to the EAGGF		225 677 823,71
	(a) Guarantee Section	135 406 694,22	
	(b) Guidance Section	90 271 129,49	
5.	Funds available after clearance of 1978 accounts		13 213 321,51