COMMISSION DECISION

of 8 February 1984

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

(Only the Dutch and French texts are authentic)

(84/206/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 Belgium has transmitted to the Commission the documents required to clear the accounts for 1978; 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 part of the expenditure declared, totalling Bfrs 485 882 564 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 Bfrs 109 567 307 for the leaf tobacco premium; whereas information known to the Commission at present does not, however, exclude the possibility that this expenditure or a 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 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 1365/80 (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 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 6 (1) of that Regulation; whereas the relevant Guidance Section expenditure items must therefore be included when the accounts for guarantee expenditure financed by the EAGGF are cleared,

(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 131, 26. 5. 1977, p. 1.
(5) OJ No L 140, 5. 6. 1980, p. 18.

HAS ADOPTED THIS DECISION:

Article 1

1. The expenditure by the Kingdom of Belgium recognized as chargeable to the European Agricultural Guidance and Guarantee Fund, Guarantee Section, in respect of 1978 totals, in accordance with Annex I, Bfrs 23 627 639 119.

2. The expenditure recognized as chargeable to the EAGGF pursuant to Regulation (EEC) No 1078/77 totals, in accordance with Annex II, Bfrs 121 997 694.

Article 2

The financial resources available at the end of 1978 total, in accordance with Annex I, Bfrs 1 277 698 706 and, in accordance with Annex II, Bfrs 15 006 209.

Article 3

This Decision is addressed to the Kingdom of Belgium.

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

		(Bfrs)	
1.	Funds available after clearance of 1977 accounts		1 001 337 825
2.	Advances received for 1978		23 904 000 000
3.	Total funds available to cover expenditure for 1978		24 905 337 825
4.	Expenditure recognized for 1978 (1):		
	(a) Expenditure declared	24 113 521 683	
	(b) Expenditure disallowed	485 882 564	
	— of which, definitive decision deferred to 1980	109 567 037	
	(c) Expenditure recognized		23 627 639 119
5.	Funds available after clearance of 1978 accounts		1 277 698 706

(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

		(Bfrs)	
1.	Funds available after clearance of 1977 accounts		3 903
2.	Advances received for 1978		137 000 000
3.	Total funds available to cover 1978 expenditure		137 003 903
4.	Expenditure incurred in 1978 recognized as chargeable to the EAGGF		121 997 694
	(a) Guarantee Section	73 198 616	
	(c) Guidance Section	48 799 078	
5.	Funds available after clearance of 1978 accounts		15 006 209