# 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 1979**

**(Only the Dutch and French texts are authentic)**

(84/207/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 1979; 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 Bfrs 210 372 925 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 117 663 053 for the leaf tobacco premium; 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 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 1979 totals, in accordance with Annex I, Bfrs 31 752 993 150.

2. The expenditure recognized as chargeable to the EAGGF pursuant to Regulation (EEC) No 1078/77 totals, in accordance with Annex II, Bfrs 142 001 977.

*Article 2*

The financial resources available at the end of 1979 total, in accordance with Annex I, a balance of Bfrs 866 705 556 and, in accordance with Annex II, a negative balance of Bfrs 11 995 768.

*Article 3*

This Decision is addressed to the Kingdom of Belgium.

Done at Brussels, 8 February 1984.

*For the Commission*

Pour DALSAGER

*Member of the Commission*

*ANNEX I*

**Clearance of the accounts concerning the expenditure financed by the EAGGF, Guarantee Section, for 1979**

| | | *(Bfrs)* | |
|---|---|---|---|
| 1. | Funds available after clearance of 1978 accounts | | 1 277 698 706 |
| 2. | Advances received for 1979 | | 31 342 000 000 |
| 3. | Total funds available to cover expenditure for 1979 | | 32 619 698 706 |
| 4. | Expenditure recognized for 1979 (1): | | |
| | (a) Expenditure declared | 31 963 366 075 | |
| | (b) Expenditure disallowed | 210 372 925 | |
| | — of which, definitive decision deferred to 1980 | 117 663 053 | |
| | (c) Expenditure recognized | | 31 752 993 150 |
| 5. | Funds available after clearance of 1979 accounts | | 866 705 556 |

(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 1979**

| | | *(Bfrs)* | |
|---|---|---|---|
| 1. | Funds available after clearance of 1978 accounts | | 15 006 209 |
| 2. | Advances received for 1979 | | 115 000 000 |
| 3. | Total funds available to cover 1979 expenditure | | 130 006 209 |
| 4. | Expenditure incurred in 1979 recognized as chargeable to the EAGGF | | 142 001 977 |
| | (a) Guarantee Section | 85 201 186 | |
| | (b) Guidance Section | 56 800 791 | |
| 5. | Funds available after clearance of 1979 accounts | | – 11 995 768 |