COMMISSION DECISION

of 8 February 1984

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

(Only the English text is authentic)

(84/208/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 Ireland 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 privided for in Article 9 (2) of Regulation (EEC) No 729/70;

Wereas 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 or 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 £ Irl 916 079,19 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 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;

Whereas the Commission still had the possibility, under the terms of Decision 83/36/EEC (6) concerning clearance for 1976, to recognize an amount of £ Irl 3 565,94 and, under the terms of Decision 83/47/EEC (7) concerning the clearance for 1977, an amount of £ Irl 6 118,99 for aid for skimmed-milk powder used as animal feed, if an additional examination shows that the conditions for financing had been met; whereas the results of this examination now show that these amounts must be disallowed,

(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.
(6) OJ No L 38, 10. 2. 1983, p. 28.
(7) OJ No L 40, 12. 2. 1983, p. 52.

HAS ADOPTED THIS DECISION:

Article 1

1. The expenditure by Ireland recognized as chargeable to the European Agricultural Guidance and Guarantee Fund, Guarantee Section, in respect of the 1978 financial year amounts, in accordance with Annex I, to £ Irl 360 125 608,70.

2. The expenditure recognized as chargeable to the EAGGF pursuant to Regulation (EEC) No 1078/77 amounts, in accordance with Annex II, to £ Irl 557 080,22.

Article 2

The financial resources available at the end of 1978 amount, in accordance with Annex I, to £ Irl 3 538 025,83 and, in accordance with Annex II, to £ Irl 142 919,78.

Article 3

This Decision is addressed to Ireland.

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

		(£ Irl)	
1.	Funds available after clearance of the accounts for 1977		−5 486 365,47
2.	Advances received for 1978		369 150 000,00
3.	Total funds available to cover expenditure for 1978		363 663 634,53
4.	Expenditure recognized for 1978 (1):		
	(a) Expenditure declared	361 041 687,89	
	(b) Expenditure disallowed	916 079,19	
	— of which, definitive decision deferred to 1980	—	
	(c) Expenditure recognized after clearance of the 1976 and 1977 accounts	—	
	(d) Expenditure recognized		360 125 608,70
5.	Funds available after clearance of accounts for 1978		3 538 025,83

(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

		(£ Irl)	
1.	Funds available after clearance of the accounts for 1977		—
2.	Advances received for 1978		700 000,00
3.	Total funds available to cover expenditure for 1978		700 000,00
4.	Expenditure incurred in 1978 chargeable to the EAGGF of which		557 080,22
	(a) Guarantee Section	334 248,13	
	(b) Guidance Section	222 832,09	
5.	Funds available after clearance of the accounts for 1978		142 919,78