COMMISSION DECISION

of 8 February 1984

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

(Only the French text is authentic)

(84/210/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 Luxembourg 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 Lfrs 464 435 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 Lfrs 102 402 for aid to the private storage of table wines; whereas the Grand Duchy of Luxembourg has, however, appealed against Commission Decisions 83/38/EEC (4) and 83/49/EEC (5), which concern a similar matter; whereas the Commission will review its present Decision in the light of the Court's judgment in the abovementioned cases in the course of the first accounts clearance operation subsequent to the Court's rulings;

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 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 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.

HAS ADOPTED THIS DECISION:

Article 1

1. The expenditure by Luxembourg recognized as chargeable to the European Agricultural Guidance and Guarantee Fund, Guarantee Section, in respect of 1978 totals, in accordance with Annex I, Lfrs 943 642 824.

2. The expenditure recognized as chargeable to the EAGGF pursuant to Regulation (EEC) No 1078/77 totals, in accordance with Annex II, Lfrs 27 465 619.

Article 2

The financial resources available at the end of 1978 total, in accordance with Annex I, Lfrs 15 446 154 and, in accordance with Annex II, Lfrs 140 062.

Article 3

This Decision is addressed to the Grand Duchy of Luxembourg.

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

		(Lfrs)	
1.	Funds available after clearance of 1977 accounts		40 088 978
2.	Advances received for 1978		919 000 000
3.	Total funds available to cover expenditure for 1978		959 088 978
4.	Expenditure recognized for 1978 (1):		
	(a) Expenditure declared	944 107 259	
	(b) Expenditure disallowed	464 435	
	— of which, definitive decision deferred to 1980	102 402	
	(c) Expenditure recognized		943 642 824
5.	Funds available after clearance of 1978 accounts		15 446 154

(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

		(Lfrs)	
1.	Funds available after clearance of 1977 accounts		55 681
2.	Advances received for 1978		27 550 000
3.	Total funds available to cover 1978 expenditure		27 605 681
4.	Expenditure incurred in 1978 recognized as chargeable to the EAGGF		27 465 619
	(a) Guarantee Section	16 479 372	
	(b) Guidance Section	10 986 247	
5.	Funds available after clearance of 1978 accounts		140 062