COMMISSION DECISION

of 8 February 1984

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

(Only the Danish text is authentic)

(84/214/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 Denmark 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 must be adjusted upwards by an amount of Dkr 431 063,52 which qualifies and may therefore be financed; whereas the Member State has been fully informed of this correction 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 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 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,

HAS ADOPTED THIS DECISION:

Article 1

1. The expenditure by Denmark recognized as chargeable to the European Agricultural Guidance and Guarantee Fund, Guarantee Section, in respect of 1978 totals, in accordance with Annex I, Dkr 5 624 469 385,06.

(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.

2. The expenditure recognized as chargeable to the EAGGF pursuant to Regulation (EEC) No 1078/77 totals, in accordance with Annex II, Dkr 85 485 089,20.

Article 2

The financial resources available at the end of 1978 totals, in accordance with Annex I, Dkr 46 004 351,05 and, in accordance with Annex II, Dkr 11 744 666,69.

Article 3

This Decision is addressed to the Kingdom of Denmark.

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

		(Dkr)	
1.	Funds available after clearance of 1977 accounts		26 573 736,11
2.	Advances received for 1978		5 643 900 000,00
3.	Total funds available to cover expenditure for 1978		5 670 473 736,11
4.	Expenditure recognized for 1978 (1):		
	(a) Expenditure declared	5 624 038 321,54	
	(b) Expenditure not recognized	431 063,52	
	— of which, definitive decision deferred to 1980	—	
	(c) Expenditure recognized		5 624 469 385,06
5.	Funds available after clearance of 1978 accounts		46 004 351,05

(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

		(Dkr)	
1.	Funds available after clearance of 1977 accounts		4 029 755,89
2.	Advances received for 1978		93 200 000,00
3.	Total funds available to cover 1978 expenditure		97 229 755,89
4.	Expenditure incurred in 1978 recognized as chargeable to the EAGGF		85 485 089,20
	(a) Guarantee Section	51 291 053,52	
	(b) Guidance Section	34 194 035,68	
5.	Funds available after clearance of 1978 accounts		11 744 666,69