COMMISSION DECISION

of 28 August 1985

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 1981

(Only the Danish text is authentic)

(85/451/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 870/85 (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 authorities and bodies referred to in Article 4 of that Regulation;

Whereas Denmark has transmitted to the Commission the documents required to clear the accounts for 1981; whereas the latter has carried out on-the-spot inspections as provided for in Article 9 (2) of Regulation (EEC) No 729/70;

Whereas according to the documents sent by Denmark the total amount of declared expenditure comes to Dkr 3 975 535 246,80; whereas, expenditure declared in respect of premium for homogenization of cereals will be the subject of a subsequent clearance Decision and is therefore excluded from the present Decision which consequently relates to an amount of Dkr 3 972 635 539,80;

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 a part of the expenditure declared, amounting to Dkr 39 209 501,92 does not satisfy the requirements of these provisions and therefore cannot be financed; whereas the Member State has been fully informed of this correction and has been able to give 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 1300/84 (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 count 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 it is therefore necessary to include Guidance Section expenditure when clearing the accounts in respect of expenditure financed by the EAGGF;

Whereas the present Decision does not prejudge the financial consequences which may be drawn in any subsequent clearance of accounts for national aids in accordance with Article 93 of the Treaty or infringement procedures under Article 169 of the Treaty currently in progress or concluded after the date of 31 March 1985 or as a result of infringements in 1981 or national aids incompatible with the Treaty paid in 1981 having affected the expenditure charged to the EAGGF in any financial year subsequent to that of 1981;

(1) OJ No L 94, 28. 4. 1970, p. 13.
(2) OJ No L 95, 2. 4. 1985, p. 1.
(3) OJ No L 186, 16. 8. 1972, p. 1.
(4) OJ No L 131, 26. 5. 1977, p. 1.
(5) OJ No L 125, 12. 5. 1984, p. 3.

Whereas the present Decision does not prejudge the financial consequences which may be drawn in any subsequent clearance of accounts relating to current investigations, financial losses resulting from irregularities in the meaning of Article 8 of Regulation (EEC) No 729/70 or judgments by the Court of Justice on cases currently under consideration and concerning matters which are also the subject of this Decision,

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 the 1981 financial year amounts, in accordance with Annex I, to Dkr 3 933 426 037,88.

2. The expenditure recognized as chargeable to the EAGGF, pursuant to Regulation (EEC) No 1078/77, amounts, in accordance with Annex II, to Dkr 143 144 976,04.

3. The amount of Dkr 2 899 707 relating to expenditure declared in respect of premium for homogenization of cereals is not the subject of the present Decision.

Article 2

The financial resources available at the end of 1981 amount, in accordance with Annex I, to Dkr 155 539 228,90 and, in accordance with Annex II, to Dkr 22 029 155,45.

Article 3

This Decision is addressed to the Kingdom of Denmark.

Done at Brussels, 28 August 1985.

For the Commission

Frans ANDRIESSEN

Vice-President

ANNEX I

Clearance of the accounts concerning the expenditure financed by the EAGGF, Guarantee Section, for 1981 (1)

		(Dkr)
1. Funds available after clearance of the accounts for 1980 excluding expenditure on the homogenization of cereals		82 864 973,78
2. Advances received for 1981		4 006 100 293,00
3. Total funds available to cover expenditure for 1981		4 088 965 266,78
4. Expenditure recognized for 1981:		
(a) Expenditure declared	3 972 635 539,80	
(b) Expenditure not recognized:	- 39 209 501,92	
— of which definitive decision deferred to 1982	—	
(c) Elimination of reserves for previous years	—	
(d) Expenditure recognized		3 933 426 037,88
5. Funds available after the clearance of accounts for the financial year 1981 excluding clearance of accounts relating to the premium for homogenization of cereals		155 539 228,90

(1) Excluding expenditure on measures under Regulation (EEC) No 1078/77.

PM: The amount of Dkr 2 899 707 relating to expenditure declared in respect of the premium for homogenization of cereals is not the subject of the present Decision; this amount is consequently excluded from the amount shown above under 2, 3, 4 (a), 4 (b) and 4 (d).

ANNEX II

Clearance of the accounts concerning the expenditure financed by the EAGGF under Regulation (EEC) No 1078/77 for 1981

		(Dkr)
1. Funds available after clearance of the accounts for 1980		15 174 131,49
2. Advances received for 1981		150 000 000,00
3. Total funds available to cover expenditure in 1981		165 174 131,49
4. Expenditure incurred in 1981 chargeable to the EAGGF of which:		143 144 976,04
(a) Guarantee Section	85 886 985,62	
(b) Guidance Section	57 257 990,42	
5. Funds available after clearance of the accounts for 1981		22 029 155,45