COMMISSION DECISION

of 28 August 1985

on the clearance of the accounts presented by the Kingdom of the Netherlands in respect of the European Agricultural Guidance and Guarantee Fund, Guarantee Section, expenditure for 1981

(Only the Dutch text is authentic)

(85/464/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 the Netherlands 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 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;

(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.

whereas the inspections carried out show that a part of the expenditure declared amounting to Fl 40 774 643,26 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 prejude 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;

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 the Netherlands recognized as chargeable to the European Agricultural Guidance and

(4) OJ No L 131, 26. 5. 1977, p. 1.
(5) OJ No L 125, 12. 5. 1984, p. 3.

Guarantee Fund, Guarantee Section, in respect of the 1981 financial year amounts, in accordance with Annex I, to Fl 3 230 117 361,18.

2. The expenditure recognized as chargeable to the EAGGF pursuant to Regulation (EEC) No 1078/77 amounts, in accordance with Annex II, to Fl 29 101 608,32.

Article 2

The financial resources available at the end of 1981 amount, in accordance with Annex I, to Fl 143 101 410,40 and, in accordance with Annex II, to a negative balance of Fl 749 391,05.

Article 3

This Decision is addressed to the Kingdom of the Netherlands.

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)

		(Fl)
1. Funds available after clearance of the accounts for 1980		148 218 771,58
2. Advances received for 1981		3 225 000 000,00
3. Total funds available to cover expenditure for 1981		3 373 218 771,58
4. Expenditure recognized for 1981:		
(a) Expenditure declared	3 270 892 004,44	
(b) Expenditure not recognized:	- 40 774 643,26	
— of which definitive decision deferred to 1982	—	
(c) Elimination of reserves for previous years	—	
(d) Expenditure recognized		3 230 117 361,18
5. Funds available after clearance of accounts for 1981		143 101 410,40

(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 1981

		(Fl)
1. Funds available after clearance of the accounts for 1980		- 1 647 782,73
2. Advances received for 1981		30 000 000,00
3. Total funds available to cover expenditure for 1981		28 352 217,27
4. Expenditure incurred in 1981 chargeable to the EAGGF of which:		29 101 608,32
(a) Guarantee Section	17 460 964,99	
(b) Guidance Section	11 640 643,33	
5. Funds available after clearance of the accounts for 1981		- 749 391,05