COMMISSION DECISION

of 11 June 1986

on the clearance of the accounts presented by the Kingdom of Belgium in respect of premium for leaf tobacco declared as expenditure chargeable to the European Agricultural Guidance and Guarantee Fund, Guarantee Section, for 1980 and amending Decision 85/448/EEC

(Only the French and Dutch texts are authentic)

(86/306/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 3769/85 (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, Belgium has transmitted to the Commission the documents required to clear the accounts for 1980 ; whereas the latter has carried out on-the-spot inspection as provided for in Article 9 (2) of Regulation (EEC) No 729/70 ;

Whereas, according to documents sent by Belgium, the expenditure declared in respect of premium for leaf tobacco comes to Bfrs 168 541 883 ; whereas the latter expenditure was excluded from Commission Decision 85/448/EEC (3) on the clearance of the accounts for 1980 ;

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 (4), 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, in the light of the inspections carried out, a part of the expenditure relating to the premium for leaf tobacco does not satisfy the conditions and must therefore be disallowed ; whereas, the Member State has been fully informed of the method used to calculate the correction and has had an opportunity to give its views thereon ;

Whereas, the Decisions on the clearance of the accounts for 1978 and 1979 excluded from financing the respective amounts of Bfrs 109 567 307 and Bfrs 117 663 053 in the tobacco sector with the proviso that the said expenditure or a part thereof could be recognized in the accounts clearance procedure for 1980 on condition that the Member State furnished the evidence required for Community financing ; whereas, in the light of the evidence furnished by the Member State, a part of the said expenditure can be financed in the context of the current accounts clearance procedure ;

Whereas this Decision is without prejudice to any financial consequences which may be determined by the Commission in the course of a subsequent clearance of accounts relating to current investigations of financial losses resulting from irregularities within the meaning of Article 8 of Regulation (EEC) No 729/70,

HAS ADOPTED THIS DECISION :

Article 1

The expenditure by Belgium recognized as chargeable to the European Agricultural Guidance and Guarantee Fund, Guarantee Section, in respect of premium for leaf tobacco for the 1980 amounts, in accordance with Annex I, to Bfrs 362 408 283.

Article 2

The financial resources available at the end of 1980 amount, in accordance with Annex I, to Bfrs 2 078 243 496.

Annex I to Decision 85/448/EEC is hereby replaced by the Annex to this Decision.

(1) OJ No L 94, 28. 4. 1970, p. 13.
(2) OJ No L 362, 31. 12. 1985, p. 17.
(3) OJ No L 267, 9. 10. 1985, p. 1.
(4) OJ No L 186, 16. 8. 1972, p. 1.

Article 3

This Decision is addressed to the Kingdom of Belgium.

Done at Brussels, 11 June 1986.

For the Commission
Frans ANDRIESSEN
Vice-President

ANNEX

'ANNEX I

Clearance of the accounts concerning the expenditure financed by the EAGGF, Guarantee Section, for 1980 (1)

		(Bfrs)
1. Funds available after clearance of the accounts for 1979		866 705 556
2. Advances received for 1980		24 302 000 000
3. Total funds available to cover expenditure for 1980		25 168 705 556
4. Expenditure recognized for 1980 :		
(a) Expenditure declared	22 846 371 620	
(b) Supplementary expenditure recognized :	+ 34 260 704	
— of which definitive decision referred to 1982	—	
(c) Elimination of reserves for the previous years	+ 209 829 736 (2)	
(d) Expenditure recognized		23 090 462 060
5. Funds available after the clearance of accounts for 1980		2 078 243 496

(1) Excluding expenditure on measures under Regulation (EEC) No 1078/77.
(2) Of which Bfrs 100 517 059 for 1978 and Bfrs 109 312 677 for 1979.'