COMMISSION DECISION

of 11 June 1986

on the clearance of the accounts presented by the Kingdom of Denmark in respect of premium for homogenization of cereals declared as expenditure chargeable to the European Agricultural Guidance Guarantee Fund, Guarantee Section, for 1981 and amending Decision 85/451/EEC

(Only the Danish text is authentic)

(86/309/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 Denmark has transmitted to the Commission the documents required to clear the accounts for 1981; 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 the documents sent by Denmark, the expenditure declared in respect of premium for homogenization of cereals totals Dkr 2 899 707; whereas the latter expenditure was excluded from Commission Decision No 85/451/EEC [3] on the clearance of the accounts for 1981;

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 homogenization of cereals amounting to Dkr 86 808,48 must 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 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 Denmark recognized as chargeable to the European Agricultural Guidance and Guarantee Fund, Guarantee Section, in respect of premium for homogenization of cereals for the 1981 financial year amounts, in accordance with Annex I, to Dkr 2 812 898,52.

Article 2

The financial resources available at the end of 1981 amount, in accordance with Annex I, to Dkr 155 762 062,13.

Annex I to Decision 85/451/EEC is hereby replaced by the Annex to this Decision.

Article 3

This Decision is addressed to the Kingdom of Denmark.

Done at Brussels, 11 June 1986.

For the Commission

Frans ANDRIESSEN

Vice-President

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[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. 10.
[4] OJ No L 186, 16. 8. 1972, p. 1.

ANNEX

'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		83 000 998,53
2. Advances received for 1981		4 009 000 000,00
3. Total funds available to cover expenditure for 1981		4 092 000 998,53
4. Expenditure recognized for 1981 :		
(a) Expenditure declared	3 975 535 246,80	
(b) Expenditure not recognized :	– 39 296 310,40	
of which definitive decision referred to 1982	—	
(c) Elimination of reserves for previous years	—	
(d) Expenditure recognized		3 936 238 936,40
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		155 762 062,13

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