COMMISSION DECISION

of 20 June 1986

on the clearance of the accounts presented by the Grand Duchy of Luxembourg in respect of the European Agricultural Guidance and Guarantee Fund, Guarantee Section, expenditure for 1982

(Only the French text is authentic)

(86/439/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 the Grand Duchy of Luxembourg has transmitted to the Commission the documents required to clear the accounts for 1982; whereas the latter has carried out on-the-spot inspection as provided for in Article 9 (2) of Regulation (EEC) No 729/70;

Whereas Article 8 of Common 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 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 this Decision is without prejudice to any 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 1 October 1985 or as a result of infringements in 1982 or national aids incompatible with the Treaty paid in 1982 having affected the expenditure charged to the EAGGF in any financial year subsequent to that of 1982;

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, 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 Grand Duchy of Luxembourg recognized as chargeable to the European Agricultural guidance and Guarantee Fund, Guarantee Section, in respect of the 1982 financial year amounts, in accordance with Annex I, to Lfrs 113 914 951.

(1) OJ No L 94, 28. 4. 1970, p. 13.
(2) OJ No L 362, 31. 12. 1985, p. 17.
(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.

2. The expenditure recognized as chargeable to the EAGGF pursuant to Regulation (EEC) No 1078/77 amounts, in accordance with Annex II, to Lfrs 4 705 836.

Article 2

The financial resources available at the end of 1982 amount, in accordance with Annex I, to Lfrs 11 807 943 and, in accordance with Annex II, to Lfrs 2 090 817.

Article 3

This Decision is addressed to the Grand Duchy of Luxembourg.

Done at Brussels, 20 June 1986.

For the Commission

Frans ANDRIESSEN

Vice-President

ANNEX I

Clearance of the accounts concerning the expenditure financed by the EAGGF, Guarantee Section, for 1982

		(Luxembourg francs)
1. Funds available after clearance of the accounts for 1981		23 122 894
2. Advances received for 1982		102 600 000
3. Total funds available to cover expenditure for 1982		125 722 894
4. Expenditure recognized for 1982 (1):		
(a) Expenditure declared	113 914 951	
(b) Expenditure disallowed	—	
(c) Expenditure recognized		113 914 951
5. Funds available after clearance of accounts for 1982		11 807 943

(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 1982

		(Luxembourg francs)
1. Funds available after clearance of the accounts for 1981		2 896 653
2. Advances received for 1982		3 900 000
3. Total funds available to cover expenditure for 1982		6 796 653
4. Expenditure incurred in 1982 chargeable to the EAGGF, of which :		4 705 836
(a) Guarantee Section	2 823 501	
(b) Guidance Section	1 882 335	
5. Funds available after clearance of the accounts for 1982		2 090 817