COMMISSION DECISION

of 1 July 1986

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 1982

(Only the Dutch text is authentic)

(86/443/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 Kingdom of the Netherlands 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, according to the documents submitted, declared expenditure totals Fl 3 726 921 212,13 ; whereas expenditure declared in respect of Commission Regulation (EEC) No 1932/81 (3), totalling Fl 74 141 147,72, is excluded from this Decision, which therefore concerns the clearance of Fl 3 652 780 065,13 ; whereas the amount excluded will be cleared with the 1983 expenditure ;

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 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 Fl 41 086 824,29 does not satisfy the requirements of these provisions and therefore must be disallowed ; whereas the Member State has been fully informed of this deduction 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 (5), as last amended by Regulation (EEC) No 1300/84 (6), 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 ;

(1) OJ No L 94, 28. 4. 1970, p. 13.
(2) OJ No L 362, 31. 12. 1985, p. 17.
(3) OJ No L 191, 14. 7. 1981, p. 6.
(4) OJ No L 186, 16. 8. 1972, p. 1.
(5) OJ No L 131, 26. 5. 1977, p. 1.
(6) OJ No L 125, 12. 5. 1984, p. 3.

Whereas this Decision does not 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 Kingdom of the Netherlands 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 Fl 3 611 693 240,84.

2. The expenditure recognized as chargeable to the EAGGF pursuant to Regulation (EEC) No 1078/77 amounts, in accordance with Annex II, to Fl 30 037 122,37.

Article 2

The financial resources available at the end of 1982 amount, in accordance with Annex I, to Fl 239 583 030,98 and, in accordance with Annex II, to a negative balance of Fl 1 082 513,42.

Article 3

This Decision is addressed to the Kingdom of the Netherlands.

Done at Brussels, 1 July 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

		(Dutch guilders)
1. Funds available after clearance of the accounts for 1981		143 101 410,40
2. Advances received for 1982		3 708 129 852,28
3. Total funds available to cover expenditure for 1982		3 851 231 262,68
4. Expenditure recognized for 1982 (1) :		
(a) Expenditure declared	3 652 780 065,13 (2)	
(b) Expenditure disallowed :	41 086 824,29	
(c) Expenditure recognized		3 611 693 240,84
5. Funds available after clearance of accounts for 1982		239 583 030,98

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

(2) An amount of Fl 74 141 147,72 relating to expenditure declared under Regulation (EEC) No 1932/81, is not covered by this Decision.

ANNEX II

Clearance of the accounts concerning the expenditure financed by the EAGGF under Regulation (EEC) No 1078/77 for 1982

		(Dutch guilders)
1. Funds available after clearance of the accounts for 1981		— 749 391,05
2. Advances received for 1982		29 704 000,00
3. Total funds available to cover expenditure for 1982		28 954 608,95
4. Expenditure incurred in 1982 chargeable to the EAGGF, of which :		30 037 122,37
(a) Guarantee Section	18 022 273,42	
(b) Guidance Section	12 014 848,95	
5. Funds available after clearance of the accounts for 1982		— 1 082 513,42