II

(Acts whose publication is not obligatory)

COMMISSION

COMMISSION DECISION

of 7 June 1988

amending Decision 87/469/EEC on the clearance of the accounts presented by the Member States in respect of expenditure financed by the Guarantee Section of the European Agricultural Guidance and Guarantee Fund for 1985

(88/362/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 3183/87 (2), and in particular Article 5 (2) thereof,

After consulting the Fund Committee,

Whereas Commission Decision 87/469/EEC (3), as amended by Decision 87/541/EEC (4), does not relate to certain expenditure because additional checking was necessary; whereas, furthermore, those Decisions allowed certain Member States to bring forward additional evidence with a view to reexamination of the refusal to finance certain expenditure arising from the said Decisions;

Whereas the Commission has examined some aspects of this expenditure on the basis of the additional information forwarded by the Member States concerned; whereas the Member States have been informed in detail of the results of this further examination, and have been able to make known their position on the subject;

Whereas the Court of Justice in its judgment in Case 337/85 annulled the Decision clearing the accounts for Ireland for 1981 in as much as it had excluded from Community financing £Irl 2 281 956,15 for refunds on exports to third countries; whereas that amount must be accepted for Community financing under this Decision pursuant to Article 176 of the Treaty; whereas £Irl 729 038 for 1982 and £Irl 123 643 for 1983, which had been excluded from Community financing for the same reasons, should also be accepted;

Whereas the Court of Justice in its judgments in Cases 342/85 and 343/85 annulled the Decisions clearing the accounts for Italy for 1980 and 1981 in as much as they had excluded from Community financing Lit 655 750 and Lit 677 198 690 in respect of aid for skimmed-milk powder from intervention; whereas those amounts must be accepted for Community financing under this Decision pursuant to Article 176 of the Treaty; whereas Lit 204 799 785 for 1982, which had been excluded from Community financing for the same reasons, should also be accepted;

Whereas the Court of Justice, in its judgments in Cases 325/85, 326/85 332/85, 336/85, 346/85, 348/85, 237/86 and 239/86, annulled the Decisions clearing the accounts for some Member States for 1981 and 1982 in as much as those Decisions had excluded from Community financing certain amounts arising in the fisheries sector; whereas those amounts must be accepted for Community financing under this Decision pursuant to Article 176 of

(1) OJ No L 94, 28. 4. 1970, p. 13.
(2) OJ No L 304, 27. 10. 1987, p. 1.
(3) OJ No L 262, 12. 9. 1987, p. 35.
(4) OJ No L 324, 14. 11. 1987, p. 32.

the Treaty ; whereas the corresponding amounts for 1982, which were excluded from Community financing for the same reasons but were not the subject of the abovementioned legal proceedings, should also be accepted, in as much as the Commission has undertaken to review its clearance decisions in the light of the judgments of the Court of Justice ;

Whereas the Annexes to the abovementioned Decisions should therefore be amended in respect of the Member States concerned ; whereas steps should be taken also to correct two errors concerning France,

HAS ADOPTED THIS DECISION :

Article 1

The Annex to Decision 87/469/EEC, insofar as it concerns Belgium, Denmark, the Federal Republic of Germany, France, Ireland, Italy, the Netherlands and the United Kingdom, is hereby replaced by the Annex to this Decision.

Article 2

The difference between the expenditure chargeable to the Member State shown for each of the Member States at line 2 (e) of column (c) of the Annex to Decision 87/469/EEC and the corresponding amount in the Annex to this Decision must be paid into the account referred to in Article 1 (1) of Commission Regulation (EEC) No 3184/83 [1] or into the account of the paying department or agency concerned within one month of the notification of this Decision. Should a Member State be entitled to payment of additional expenditure, it shall draw the amount in question from one of the abovementioned accounts, within the same time limit.

Article 3

This Decision is addressed to the Member States with the exception of the Kingdom of Spain and the Portuguese Republic.

Done at Brussels, 7 June 1988.

For the Commission

Frans ANDRIESSEN

Vice-President

[1] OJ No L 320, 17. 11. 1983, p. 1.

ANNEX

(in Bfrs)

Member State: Belgium (1985)	EAGGF Guarantee Section expenditure, except expenditure relating to Regulation (EEC) No 1078/77	Expenditure relating to Regulation (EEC) No 1078/77	Total (a + b)
	(a)	(b)	(c)
1. Expenditure recognized in respect of the year 1985			
(a) Expenditure declared by the Member State in respect of the present clearance	41 132 018 672	51 356 614	41 183 375 286
(b) Expenditure declared during the preceding year but excluded from that clearance	0	0	0
(c) Expenditure declared, excluded from the present clearance	0	0	0
(d) Expenditure declared, coming under the present clearance (a + b − c)	41 132 018 672	51 356 614	41 183 375 286
(e) Expenditure disallowed	−3 932 465	0	−3 932 465
(f) Financial consequences of previous years	10 925 851	0	10 925 851
(g) Total expenditure recognized (d − e + f)	41 139 012 058	51 356 614	41 190 368 672
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the year 1985	41 162 492 038	51 356 614	41 213 848 652
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	0	0	0
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	0	0	0
(d) Total expenditure charged, coming under the present clearance (a + b − c)	41 162 492 038	51 356 614	41 213 848 652
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2d − 1g) (1)	23 479 980	0	23 479 980
3. Funds available			
(a) Amount available after preceding clearance of accounts	15 928 423	26 021 942	41 950 365
(b) Advance payments for the year 1984 concerning expenditures excluded from the 1984 clearance of the accounts	0	0	0
(c) Advance payments received in respect of the year	41 102 594 532	25 600 000	41 128 194 532
(d) Advance payments for the year 1985 concerning expenditures excluded from the present clearance of the accounts	0	0	0
(e) Total amounts available for the year (a + b + c − d)	41 118 522 955	51 621 942	41 170 144 897
(f) Expenditure recognized (1g)	41 139 012 058	51 356 614	41 190 368 672
(g) Funds available after clearance of the accounts of the present year (e − f)	−20 489 103	265 328	−20 223 775

(1) In the event of payment to a Member State, this is indicated by the sign : —.

(in Dkrs)

Member State : Denmark (1985)	EAGGF Guarantee Section expenditure, except expenditure relating to Regulation (EEC) No 1078/77	Expenditure relating to Regulation (EEC) No 1078/77	Total (a + b)
	(a)	(b)	(c)
1. Expenditure recognized in respect of the year 1985			
(a) Expenditure declared by the Member State in respect of the present clearance	6 669 914 184,13	53 499 063,96	6 723 413 248,09
(b) Expenditure declared during the preceding year but excluded from that clearance	0,00	0,00	0,00
(c) Expenditure declared, excluded from the present clearance	0,00	0,00	0,00
(d) Expenditure declared, coming under the present clearance (a + b − c)	6 669 914 184,13	53 499 063,96	6 723 413 248,09
(e) Expenditure disallowed	− 55 206 844,63	0,00	− 55 206 844,63
(f) Financial consequences of previous years	9 352 701,04	0,00	9 352 701,04
(g) Total expenditure recognized (d − e + f)	6 624 060 040,54	53 499 063,96	6 677 559 104,50
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the year 1985	6 668 536 824,35	53 499 063,96	6 722 035 888,31
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	0,00	0,00	0,00
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	0,00	0,00	0,00
(d) Total expenditure charged, coming under the present clearance (a + b − c)	6 668 536 824,35	53 499 063,96	6 722 035 888,31
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2d − 1g) (1)	44 476 783,81	0,00	44 476 783,81
3. Funds available			
(a) Amount available after preceding clearance of accounts	194 990 068,17	− 2 077,07	194 987 991,10
(b) Advance payments for the year 1984 concerning expenditures excluded from the 1984 clearance of the accounts	0,00	0,00	0,00
(c) Advance payments received in respect of the year	6 617 559 792,00	53 499 724,07	6 671 059 516,07
(d) Advance payments for the year 1985 concerning expenditures excluded from the present clearance of the accounts	0,00	0,00	0,00
(e) Total amounts available for the year (a + b + c − d)	6 812 549 860,17	53 497 647,00	6 866 047 507,17
(f) Expenditure recognized (1g)	6 624 060 040,54	53 499 063,96	6 677 559 104,50
(g) Funds available after clearance of the accounts of the present year (e − f)	188 489 819,63	− 1 416,96	188 488 402,67

(1) In the event of payment to a Member State, this is indicated by the sign : —.

(in DM)

Member State : Germany (1985)	EAGGF Guarantee Section expenditure, except expenditure relating to Regulation (EEC) No 1078/77	Expenditure relating to Regulation (EEC) No 1078/77	Total (a + b)
	(a)	(b)	(c)
1. Expenditure recognized in respect of the year 1985			
(a) Expenditure declared by the Member State in respect of the present clearance	8 037 383 385,07	78 274 978,78	8 115 658 363,85
(b) Expenditure declared during the preceding year but excluded from that clearance	0,00	0,00	0,00
(c) Expenditure declared, excluded from the present clearance	0,00	0,00	0,00
(d) Expenditure declared, coming under the present clearance (a + b − c)	8 037 383 385,07	78 274 978,78	8 115 658 363,85
(e) Expenditure disallowed	− 5 703 667,06	0,00	− 5 703 667,06
(f) Financial consequences of previous years	309 084,24	0,00	309 084,24
(g) Total expenditure recognized (d − e + f)	8 031 988 802,25	78 274 978,78	8 110 263 781,03
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the year 1985	8 035 746 989,58	78 274 978,78	8 114 021 968,36
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	0,00	0,00	0,00
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	0,00	0,00	0,00
(d) Total expenditure charged, coming under the present clearance (a + b − c)	8 035 746 989,58	78 274 978,78	8 114 021 968,36
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2d − 1g) (1)	3 758 187,33	0,00	3 758 187,33
3. Funds available			
(a) Amount available after preceding clearance of accounts	− 1 650 825,74	7 887 656,19	6 236 830,45
(b) Advance payments for the year 1984 concerning expenditures excluded from the 1984 clearance of the accounts	0,00	0,00	0,00
(c) Advance payments received in respect of the year	8 065 300 000,00	74 872 343,81	8 140 172 343,81
(d) Advance payments for the year 1985 concerning expenditures excluded from the present clearance of the accounts	0,00	0,00	0,00
(e) Total amounts available for the year (a + b + c − d)	8 063 649 174,26	82 760 000,00	8 146 409 174,26
(f) Expenditure recognized (1g)	8 031 988 802,25	78 274 978,78	8 110 263 781,03
(g) Funds available after clearance of the accounts of the present year (e − f)	31 660 372,01	4 485 021,22	36 145 393,23

(1) In the event of payment to a Member State, this is indicated by the sign : −.

(in FF)

Member State : France (1985)	EAGGF Guarantee Section expenditure, except expenditure relating to Regulation (EEC) No 1078/77	Expenditure relating to Regulation (EEC) No 1078/77	Total (a + b)
	(a)	(b)	(c)
1. Expenditure recognized in respect of the year 1985			
(a) Expenditure declared by the Member State in respect of the present clearance	31 638 831 574,36	65 515 006,03	31 704 346 580,39
(b) Expenditure declared during the preceding year but excluded from that clearance	0,00	0,00	0,00
(c) Expenditure declared, excluded from the present clearance	0,00	0,00	0,00
(d) Expenditure declared, coming under the present clearance (a + b − c)	31 638 831 574,36	65 515 006,03	31 704 346 580,39
(e) Expenditure disallowed	−134 670 828,42	0,00	−134 670 828,42
(f) Financial consequences of previous years	10 145 543,80	0,00	10 145 543,80
(g) Total expenditure recognized (d − e + f)	31 514 306 289,74	65 515 006,03	31 579 821 295,77
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the year 1985	31 520 803 611,31	65 515 006,03	31 586 318 617,34
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	0,00	0,00	0,00
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	0,00	0,00	0,00
(d) Total expenditure charged, coming under the present clearance (a + b − c)	31 520 803 611,31	65 515 006,03	31 586 318 617,34
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2d − 1g) (1)	6 497 321,57	0,00	6 497 321,57
3. Funds available			
(a) Amount available after preceding clearance of accounts	348 797 892,74	−207 388,69	348 590 504,05
(b) Advance payments for the year 1984 concerning expenditures excluded from the 1984 clearance of the accounts	0,00	0,00	0,00
(c) Advance payments received in respect of the year	31 486 179 208,48	68 107 388,69	31 554 286 597,17
(d) Advance payments for the year 1985 concerning expenditures excluded from the present clearance of the accounts	0,00	0,00	0,00
(e) Total amounts available for the year (a + b + c − d)	31 834 977 101,22	67 900 000,00	31 902 877 101,22
(f) Expenditure recognized (1g)	31 514 306 289,74	65 515 006,03	31 579 821 295,77
(g) Funds available after clearance of the accounts of the present year (e − f)	320 670 811,48	2 384 993,97	323 055 805,45

(1) In the event of payment to a Member State, this is indicated by the sign : —.

(in £ Irl)

Member State : Ireland (1985)	EAGGF Guarantee Section expenditure, except expenditure relating to Regulation (EEC) No 1078/77	Expenditure relating to Regulation (EEC) No 1078/77	Total (a + b)
	(a)	(b)	(c)
1. Expenditure recognized in respect of the year 1985			
(a) Expenditure declared by the Member State in respect of the present clearance	835 813 717,09	3 084 603,83	838 898 320,92
(b) Expenditure declared during the preceding year but excluded from that clearance	0,00	0,00	0,00
(c) Expenditure declared, excluded from the present clearance	0,00	0,00	0,00
(d) Expenditure declared, coming under the present clearance (a + b − c)	835 813 717,09	3 084 603,83	838 898 320,92
(e) Expenditure disallowed	− 516 283,12	0,00	− 516 283,12
(f) Financial consequences of previous years	3 378 551,53	0,00	3 378 551,53
(g) Total expenditure recognized (d − e + f)	838 675 985,50	3 084 603,83	841 760 589,33
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the year 1985	835 296 268,75	3 084 603,83	838 380 872,58
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	0,00	0,00	0,00
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	0,00	0,00	0,00
(d) Total expenditure charged, coming under the present clearance (a + b − c)	835 296 268,75	3 084 603,83	838 380 872,58
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2d − 1g) (1)	− 3 379 716,75	0,00	− 3 379 716,75
3. Funds available			
(a) Amount available after preceding clearance of accounts	− 2 219 056,11	60 433,20	− 2 158 622,91
(b) Advance payments for the year 1984 concerning expenditures excluded from the 1984 clearance of the accounts	0,00	0,00	0,00
(c) Advance payments received in respect of the year	833 964 775,39	3 024 566,80	836 989 342,19
(d) Advance payments for the year 1985 concerning expenditures excluded from the present clearance of the accounts	0,00	0,00	0,00
(e) Total amounts available for the year (a + b + c − d)	831 745 719,28	3 085 000,00	834 830 719,28
(f) Expenditure recognized (1g)	838 675 985,50	3 084 603,83	841 760 589,33
(g) Funds available after clearance of the accounts of the present year (e − f)	− 6 930 266,22	396,17	− 6 929 870,05

(1) In the event of payment to a Member State, this is indicated by the sign : —.

(in Lit)

Member State : Italy (1985)	EAGGF Guarantee Section expenditure, except expenditure relating to Regulation (EEC) No 1078/77	Expenditure relating to Regulation (EEC) No 1078/77	Total (a + b)
	(a)	(b)	(c)
1. Expenditure recognized in respect of the year 1985			
(a) Expenditure declared by the Member State in respect of the present clearance	4 939 704 386 843	0	4 939 704 386 843
(b) Expenditure declared during the preceding year but excluded from that clearance	0	0	0
(c) Expenditure declared, excluded from the present clearance	0	0	0
(d) Expenditure declared, coming under the present clearance (a + b − c)	4 939 704 386 843	0	4 939 704 386 843
(e) Expenditure disallowed	−48 418 262 289	0	−48 418 262 289
(f) Financial consequences of previous years	10 874 262 577	0	10 874 262 577
(g) Total expenditure recognized (d − e + f)	4 902 160 387 131	0	4 902 160 387 131
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the year 1985	4 915 323 508 260	0	4 915 323 508 260
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	0	0	0
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	0	0	0
(d) Total expenditure charged, coming under the present clearance (a + b − c)	4 915 323 508 260	0	4 915 323 508 260
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2d − 1g) (1)	13 163 121 129	0	13 163 121 129
3. Funds available			
(a) Amount available after preceding clearance of accounts	75 530 014 794	0	75 530 014 794
(b) Advance payments for the year 1984 concerning expenditures excluded from the 1984 clearance of the accounts	0	0	0
(c) Advance payments received in respect of the year	4 866 928 101 944	0	4 866 928 101 944
(d) Advance payments for the year 1985 concerning expenditures excluded from the present clearance of the accounts	0	0	0
(e) Total amounts available for the year (a + b + c − d)	4 942 458 116 738	0	4 942 458 116 738
(f) Expenditure recognized (1g)	4 902 160 387 131	0	4 902 160 387 131
(g) Funds available after clearance of the accounts of the present year (e − f)	40 297 729 607	0	40 297 729 607

(1) In the event of payment to a Member State, this is indicated by the sign : —.

(in Fl)

Member State : Netherlands (1985)	EAGGF Guarantee Section expenditure, except expenditure relating to Regulation (EEC) No 1078/77	Expenditure relating to Regulation (EEC) No 1078/77	Total (a + b)
	(a)	(b)	(c)
1. Expenditure recognized in respect of the year 1985			
(a) Expenditure declared by the Member State in respect of the present clearance	5 259 616 454,79	6 453 795,23	5 266 070 250,02
(b) Expenditure declared during the preceding year but excluded from that clearance	0,00	0,00	0,00
(c) Expenditure declared, excluded from the present clearance	0,00	0,00	0,00
(d) Expenditure declared, coming under the present clearance (a + b − c)	5 259 616 454,79	6 453 795,23	5 266 070 250,02
(e) Expenditure disallowed	—3 676 596,82	0,00	—3 676 596,82
(f) Financial consequences of previous years	32 110 271,36	0,00	32 110 271,36
(g) Total expenditure recognized (d − e + f)	5 288 050 129,33	6 453 795,23	5 294 503 924,56
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the year 1985	5 260 774 057,21	6 453 795,23	5 267 227 852,44
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	0,00	0,00	0,00
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	0,00	0,00	0,00
(d) Total expenditure charged, coming under the present clearance (a + b − c)	5 260 774 057,21	6 453 795,23	5 267 227 852,44
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2d − 1g) (1)	—27 276 072,12	0,00	—27 276 072,12
3. Funds available			
(a) Amount available after preceding clearance of accounts	210 118 020,92	1 951 792,17	212 069 813,09
(b) Advance payments for the year 1984 concerning expenditures excluded from the 1984 clearance of the accounts	0,00	0,00	0,00
(c) Advance payments received in respect of the year	5 201 775 710,82	6 245 000,00	5 208 020 710,82
(d) Advance payments for the year 1985 concerning expenditures excluded from the present clearance of the accounts	0,00	0,00	0,00
(e) Total amounts available for the year (a + b + c − d)	5 411 893 731,74	8 196 792,17	5 420 090 523,91
(f) Expenditure recognized (1g)	5 288 050 129,33	6 453 795,23	5 294 503 924,56
(g) Funds available after clearance of the accounts of the present year (e − f)	123 843 602,41	1 742 996,94	125 586 599,35

(1) In the event of payment to a Member State, this is indicated by the sign : —.

(in €)

Member State : United Kingdom (1985)	EAGGF Guarantee Section expenditure, except expenditure relating to Regulation (EEC) No 1078/77	Expenditure relating to Regulation (EEC) No 1078/77	Total (a + b)
	(a)	(b)	(c)
1. Expenditure recognized in respect of the year 1985			
(a) Expenditure declared by the Member State in respect of the present clearance	1 127 227 407,15	5 483 111,65	1 132 710 518,80
(b) Expenditure declared during the preceding year but excluded from that clearance	0,00	0,00	0,00
(c) Expenditure declared, excluded from the present clearance	0,00	0,00	0,00
(d) Expenditure declared, coming under the present clearance (a + b − c)	1 127 227 407,15	5 483 111,65	1 132 710 518,80
(e) Expenditure disallowed	1 311 367,55	0,00	1 311 367,55
(f) Financial consequences of previous years	381 595,97	0,00	381 595,97
(g) Total expenditure recognized (d − e + f)	1 128 920 370,67	5 483 111,65	1 134 403 482,32
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the year 1985	1 127 214 609,25	5 466 820,55	1 132 681 429,80
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	0,00	0,00	0,00
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	0,00	0,00	0,00
(d) Total expenditure charged, coming under the present clearance (a + b − c)	1 127 214 609,25	5 466 820,55	1 132 681 429,80
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2d − 1g) (1)	−1 705 761,42	−16,291,10	−1 722 052,52
3. Funds available			
(a) Amount available after preceding clearance of accounts	63 640 223,96	98 041,84	63 738 265,80
(b) Advance payments for the year 1984 concerning expenditures excluded from the 1984 clearance of the accounts	0,00	0,00	0,00
(c) Advance payments received in respect of the year	1 113 995 875,89	6 000 000,00	1 119 995 875,89
(d) Advance payments for the year 1985 concerning expenditures excluded from the present clearance of the accounts	0,00	0,00	0,00
(e) Total amounts available for the year (a + b + c − d)	1 177 636 099,85	6 098 041,84	1 183 734 141,69
(f) Expenditure recognized (1g)	1 128 920 370,67	5 483 111,65	1 134 403 482,32
(g) Funds available after clearance of the accounts of the present year (e − f)	48 715 729,18	614 930,19	49 330 659,37

(1) In the event of payment to a Member State, this is indicated by the sign : −.