COMMISSION DECISION

of 23 December 1988

on the clearance of the Member States' accounts in respect of expenditure incurred in 1980, 1981, 1982 and 1983 on agricultural products supplied as food aid

(Only the Danish, German, Greek, English and French texts are authentic)

(89/36/EEC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2681/74 of 21 October 1974 on Community financing of expenditure incurred in respect of the supply of agricultural products as food aid [1],

Having consulted the European Agricultural Guidance and Guarantee Fund (EAGGF) Committee,

Whereas the Member States have sent in to the Commission the supporting statements required for clearance of the accounts pursuant to Article 7 of Commission Regulation (EEC) No 249/77 [2], as last amended by Regulation (EEC) No 681/86 [3],

Whereas, pursuant to Article 1 of Regulation (EEC) No 249/77, only the net quantities taken over by the consignee of the aid at the point of delivery provided for in Community regulations can be financed;

Whereas expenditure is financed on the basis of the provisions of the mobilization regulations and invitations for tenders for each operation according to the relevant rules and of Commission Regulation (EEC) No 1974/80 of 22 July 1980 laying down general rules of application for the execution of certain food-aid schemes in the form of cereals and rice [4] and (EEC) No 1354/83 of 17 May 1983 laying down general rules for the mobilization and supply of skimmed-milk powder, butter and butteroil as food aid [5];

Whereas, as regards the Federal Republic of Germany, some of the relevant expenditure does not meet this requirement and must be disallowed; whereas the amounts concerned are DM 3 361 904,70 for 1982 and DM 458 329,43 for 1983;

Whereas the reservations entered in point 6 of the Annexes to Commission Decisions 84/598/EEC, 84/599/EEC, 84/600/EEC and 84/601/EEC of 12 November 1984 on the clearance of the accounts presented by Germany in respect of food-aid expenditure in the form of agricultural products in 1979, 1978, 1977 and 1976 [6] can be withdrawn;

Whereas verification work carried out shows that a further amount of DM 136 851,73 for 1981 should be recognized for Germany, and qualify for Community financing;

Whereas a reservation as regards clearance should be entered concerning the measures executed by Germany pursuant to Regulations (EEC) No 558/81 and (EEC) No 1644/81 for 1981, (EEC) No 812/82 for 1982 and (EEC) No 2831/83 — lots K, Q, R and S — for 1983;

Whereas, as regards Greece, some of the expenditure cannot qualify as food aid under Chapter 92, 'Food aid' in the budgets, as the relevant amounts correspond to refunds; whereas these amounts are Dr 28 756 449 for 1981 and Dr 14 692 159 for 1983;

Whereas, as concerns Denmark, some of the expenditure claimed, amounting to Dkr 11 155 for 1981 and Dkr 2 165,73 for 1982, must be disallowed because the rules on the financing of food aid were not properly complied with;

Whereas the Member States concerned have been informed in detail of the corrections to their amounts and have had opportunities to comment;

Whereas this Decision is without prejudice to any financial consequences that may be drawn, on the occasion of a subsequent accounts clearance, from investigations being carried out at the time of this Decision, irregularities within the meaning of Article 8 of Council Regulation (EEC) No 729/70 [7] of judgments of the Court of Justice on cases now pending concerning matters which are the subject of this Decision,

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[1] OJ No L 288, 25. 10. 1974, p. 1.
[2] OJ No L 34, 5. 2. 1977, p. 21.
[3] OJ No L 62, 5. 3. 1986, p. 7.
[4] OJ No L 192, 26. 7. 1980, p. 11.
[5] OJ No L 142, 1. 6. 1983, p. 1.
[6] OJ No L 325, 12. 12. 1984, pp. 15, 17, 19 and 21.
[7] OJ No L 94, 28. 4. 1970, p. 13.

HAS ADOPTED THIS DECISION:

Article 1

The accounts of the Member States concerning expenditure financed in respect of food aid in the form of agricultural products in 1980, 1981, 1982 and 1983 shall be cleared as shown in the Annexes.

Article 2

The net claims disallowed, remaining chargeable to the Member States, are the following:

Germany:	DM	3 617 551,37,
Greece:	Dr	43 448 608,
Denmark:	Dkr	13 320,73.

Article 3

The amounts referred to in Article 2 must be credited to the Commission's accounts within one month of notification of this Decision.

Article 4

This Decision is addressed to the Kingdom of Denmark, the Federal Republic of Germany, the Hellenic Republic, Ireland and the Grand Duchy of Luxembourg.

Done at Brussels, 23 December 1988.

For the Commission

Frans ANDRIESSEN

Vice-President

ANNEX I

Clearance of the accounts of the departments and agencies empowered by the Federal Republic of Germany to pay expenditure arising from food-aid operations in agricultural products

	(DM)
1. Funds available after clearance of 1979 accounts	35 909 456,44
2. Advance payments authorized in respect of:	
1980	289 900 000
1981	466 300 000
1982	355 900 000
1983	265 500 000
3. Total available to cover expenditure for these years	1 413 509 456,44
4. Expenditure effected in respect of these years and recognized as chargeable to Chapter 92: food-aid expenditure from the general budget of the European Communities	
1980	236 263 506,57
1981	529 874 733,74
1982	301 703 263,54
1983	334 482 401,41
	1 402 323 905,26
5. Funds available after clearance of the accounts for these years	11 185 551,18

6. *Reservations*

Regulation (EEC) No 558/81 — 500 tonnes of wheat — Ethiopia
Regulation (EEC) No 1644/81 — 2 190 tonnes of wheat — Guinea

Expenditure in respect of these schemes is recognized subject to reservations, in view of the legal dispute pending as regards release of securities.

Regulation (EEC) No 812/82 — lot F — 50 tonnes of butteroil — Burundi

Legal proceedings are pending against the successful tenderer, who failed to carry out the operation. Pending the outcome, a reservation is entered as to the decision relating to the relevant amount of DM 135 720,48.

Regulation (EEC) No 2831/83 — lots K, Q, R and S

A reservation is entered, these schemes having been carried out in 1984. Clearance of this year will allow for this reservation.

7. *Reservations withdrawn*

The reservations entered in point 6 of Commission Decisions 84/598/EEC, 84/599/EEC, 84/600/EEC and 84/601/EEC on the clearance of the accounts presented by the Federal Republic of Germany in respect of food aid are withdrawn.

ANNEX II

Clearance of the accounts of the departments and agencies empowered by the Hellenic Republic to pay expenditure arising from food-aid operations in agricultural products

	(Dr)
1. Funds available after clearance of 1980 accounts	—
2. Advance payments authorized in respect of:	
1981	211 000 000
1982	796 000 000
1983	85 000 000
3. Total available to cover expenditure for these years	1 092 000 000
4. Expenditure effected in respect of these years and recognized as chargeable to Chapter 92: food-aid expenditure from the general budget of the European Communities	
1981	181 507 674
1982	794 397 000
1983	68 209 414
	1 044 114 088
5. Funds available after clearance of the accounts for these years	47 885 912

ANNEX III

Clearance of the accounts of the departments and agencies empowered by the Kingdom of Denmark to pay expenditure arising from food-aid operations in agricultural products

	(Dkr)
1. Funds available after clearance of 1979 accounts	92 055 717,14
2. Advance payments authorized in respect of:	
1980	– 60 138 030,54
1981	35 200 000
1982	69 200 000
1983	17 400 000
3. Total available to cover expenditure for these years	153 717 686,60
4. Expenditure effected in respect of these years and recognized as chargeable to Chapter 92: food-aid expenditure from the general budget of the European Communities	
1980	31 914 662
1981	23 686 006,10
1982	77 912 244,61
1983	20 315 022,33
	153 827 935,04
5. Funds available after clearance of the accounts for these years	– 110 248,44

ANNEX IV

Clearance of the accounts of the departments and agencies empowered by the Grand Duchy of Luxembourg to pay expenditure arising from food-aid operations in agricultural products

	(Lfrs)
1. Funds available after clearance of 1979 accounts	9 082
2. Advance payments authorized in respect of:	
1980	242 200 000
1981	– 15 819 895
1983	13 850 000
3. Total available to cover expenditure for these years	240 239 187
4. Expenditure effected in respect of these years and recognized as chargeable to Chapter 92: food-aid expenditure from the general budget of the European Communities	
1980	204 213 894
1981	22 184 720
1983	13 789 028
	240 187 642
5. Funds available after clearance of the accounts for these years	51 545

ANNEX V

Clearance of the accounts of the departments and agencies empowered by Ireland to pay expenditure arising from food-aid operations in agricultural products

	(£ Irl)
1. Funds available after clearance of 1979 accounts	590 202,50
2. Advance payments authorized in respect of:	
1980	3 030 000
1981	5 000 000
1982	7 559 125
1983	15 830 000
3. Total available to cover expenditure for these years	32 009 327,50
4. Expenditure effected in respect of these years and recognized as chargeable to Chapter 92: food-aid expenditure from the general budget of the European Communities	
1980	2 234 025,09
1981	6 086 058,29
1982	7 304 646,93
1983	12 916 476,86
	28 541 207,17
5. Funds available after clearance of the accounts for these years	3 468 120,33