II

(Acts whose publication is not obligatory)

COMMISSION

COMMISSION DECISION

of 19 April 1990

amending Decision 89/627/EEC on the clearance of the accounts presented by the Member States in respect of the expenditure for 1987 of the Guarantee Section of the European Agricultural Guidance and Guarantee Fund

(90/213/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 2048/88 (2), and in particular Article 5 (2) thereof,

After consulting the Fund Committee,

Whereas Commission Decision 89/627/EEC (3), does not relate to certain expenditure (expenses declared in Italy relating to processing aid for skimmed-milk powder and to aid for the consumption of olive oil; expenses declared by France relating to the additional distillation of table wines; securities lodged in connection with processing aid for skimmed-milk powder in Italy); whereas the Commission has examined these expenses on the basis of additional information forwarded by the Member States involved; whereas these Member States have been informed in detail of the results of this additional study and have been able to make known their position on the subject;

Whereas the expenditure disallowed for Italy comprised an amount of Lit 20 920 524 089 in respect of financial compensation paid by producers' organizations in the sector of fruit and vegetables; whereas the Commission reserved the right to re-examine this amount provided this Member State produced the necessary evidence by 31 December 1989 at the latest; whereas this evidence was not produced by that date; whereas consequently the correction becomes definitive;

Whereas, as regards export refunds, Germany instituted proceedings before the Court of Justice in relation to Decision 89/627/EEC; in the course of these proceedings Germany introduced a new element causing the Commission to review its position;

Whereas Decision 89/627/EEC contains accounting errors concerning France, Greece and the United Kingdom; whereas these Member States have been informed in detail and have been able to make known their position on the subject;

Whereas it is in consequence appropriate to amend the Annexes to Decision 89/627/EEC for the Member States concerned;

Whereas some corrections concerning France, Greece and the United Kingdom were partially taken into account within the framework of the implementation of Decision 89/627/EEC and it is consequently necessary to limit the corrections to the expenditure not yet chargeable to certain Member States,

(1) OJ No L 94, 28. 4. 1970, p. 13.
(2) OJ No L 185, 15. 7. 1988, p. 1.
(3) OJ No L 359, 8. 12. 1989, p. 23.

HAS ADOPTED THIS DECISION:

Article 1

The Annex to Decision 89/627/EEC for France, Germany, Greece, Italy and the United Kingdom is replaced by the Annex to this Decision.

Article 2

The following amounts chargeable to (−) or payable to (+) the Member States are to be taken into account as part of the expenditure referred to in Article 3 of Commission Regulation (EEC) No 2776/88 (1) for the month following that in which this Decision was notified:

— for Germany: + DM 291 644,00,
— for France: − FF 44 824 358,22,
— for Italy: − Lit 10 214 635 858.

Article 3

This Decision is addressed to the Member States.

Done at Brussels, 19 April 1990.

For the Commission
Ray MAC SHARRY
Member of the Commission

(1) OJ No L 249, 8. 9. 1988, p. 9.

ANNEX

(DM)

'Member State : Germany Financial year : 1987	EAGGF Guarantee Section expenditure, except expenditure relating to Council Regulation (EEC) No 1078/77 (1)	Expenditure relating to Regulation (EEC) No 1078/77	Total (a + b)
	(a)	(b)	(c)
1. Expenditure recognized in respect of the present year			
(a) Expenditure declared by the Member State in respect of the present clearance	8 297 323 175,84	– 489 323,18	8 296 833 852,66
(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)	8 297 323 175,84	– 489 323,18	8 296 833 852,66
(e) Expenditure disallowed	– 403 928 109,26	0	– 403 928 109,26
(f) Financial consequences of previous years	– 17 516 723,00	0	– 17 516 723,00
(g) Total expenditure recognized (d – e + f)	7 875 878 343,58	– 489 323,18	7 875 389 020,40
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of present year	8 288 037 287,45	– 489 323,18	8 287 547 964,27
(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)	8 288 037 287,45	– 489 323,18	8 287 547 964,27
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d – 1 g) (2)	412 158 943,87	0	412 158 943,87
3. Funds available			
(a) Funds available after preceding clearance of accounts	69 781 663,10	3 547 231,34	73 328 894,44
(b) Advance payments for the preceding year concerning expenditure excluded from that clearance	0	0	0
(c) Advance payments received in respect of the present year	8 281 600 000,00	– 4 036 554,52	8 277 563 445,48
(d) Advance payments for the present year concerning expenditure excluded form the present clearance	0	0	0
(e) Funds available for the year (a + b + c – d)	8 351 381 663,10	– 489 323,18	8 350 892 339,92
(f) Expenditure recognized (1 g)	7 875 878 343,58	– 489 323,18	7 875 389 020,40
(g) Funds available after clearance of the accounts of the present year (e – f)	475 503 319,52	0	475 503 319,52

(1) OJ No L 131, 26. 5. 1977, p. 1.
(2) In the event of payment to the Member State, this is indicated by the sign : —.

(Dr)

Member-State : Greece Financial year : 1987	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 present year			
(a) Expenditure declared by the Member State in respect of the present clearance	206 447 861 073	0	206 447 861 073
(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)	206 447 861 073	0	206 447 861 073
(e) Expenditure disallowed	− 932 923 926	0	− 932 923 926
(f) Financial consequences of previous years	− 1 391 025 367	0	− 1 391 025 367
(g) Total expenditure recognized (d − e + f)	204 123 911 780	0	204 123 911 780
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of present year	206 447 861 073	0	206 447 861 073
(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)	206 447 861 073	0	206 447 861 073
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d − 1 g) (1)	2 323 949 293	0	2 323 949 293
3. Funds available			
(a) Funds available after preceding clearance of accounts	8 862 870 632	0	8 862 870 632
(b) Advance payments for the preceding year concerning expenditure excluded from that clearance	0	0	0
(c) Advance payments received in respect of the present year	204 459 757 776	0	204 459 757 776
(d) Advance payments for the present year concerning expenditure excluded form the present clearance	0	0	0
(e) Funds available for the year (a + b + c − d)	213 322 628 408	0	213 322 628 408
(f) Expenditure recognized (1 g)	204 123 911 780	0	204 123 911 780
(g) Funds available after clearance of the accounts of the present year (e − f)	9 198 716 628	0	9 198 716 628

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

(FF)

Member-State : France Financial year : 1987	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 present year			
(a) Expenditure declared by the Member State in respect of the present clearance	39 266 318 811,07	740 779,82	39 267 059 590,89
(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)	39 266 318 811,07	740 779,82	39 267 059 590,89
(e) Expenditure disallowed	− 316 299 065,98	− 64 777,79	− 316 363 843,77
(f) Financial consequences of previous years	− 10 422 170,00	0	− 10 422 170,00
(g) Total expenditure recognized (d − e + f)	38 939 597 575,09	676 002,03	38 940 273 577,12
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of present year	39 218 526 344,26	676 002,03	39 219 202 346,29
(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)	39 218 526 344,26	676 002,03	39 219 202 346,29
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d − 1 g) (1)	278 928 769,17	0	278 928 769,17
3. Funds available			
(a) Funds available after preceding clearance of accounts	907 053 498,36	1 819 621,02	908 873 119,38
(b) Advance payments for the preceding year concerning expenditure excluded from that clearance	0	0	0
(c) Advance payments received in respect of the present year	38 967 125 572,97	− 1 143 618,99	38 965 981 953,98
(d) Advance payments for the present year concerning expenditure excluded form the present clearance	0	0	0
(e) Funds available for the year (a + b + c − d)	39 874 179 071,33	676 002,03	39 874 855 073,36
(f) Expenditure recognized (1 g)	38 939 597 575,09	676 002,03	38 940 273 577,12
(g) Funds available after clearance of the accounts of the present year (e − f)	934 581 496,24	0	934 581 496,24

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

(Lit)

Member-State : Italy Financial year : 1987	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 present year			
(a) Expenditure declared by the Member State in respect of the present clearance	5 807 192 426 385	0	5 807 192 426 385
(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)	5 807 192 426 385	0	5 807 192 426 385
(e) Expenditure disallowed	− 147 616 726 205	0	− 147 616 726 205
(f) Financial consequences of previous years	12 747 838 327	0	12 747 838 327
(g) Total expenditure recognized (d − e + f)	5 672 323 538 507	0	5 672 323 538 507
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of present year	5 790 240 946 515	0	5 790 240 946 515
(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)	5 790 240 946 515	0	5 790 240 946 515
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d − 1 g) (1)	117 917 408 008	0	117 917 408 008
3. Funds available			
(a) Funds available after preceding clearance of accounts	169 872 547 635	0	169 872 547 635
(b) Advance payments for the preceding year concerning expenditure excluded from that clearance	0	0	0
(c) Advance payments received in respect of the present year	5 744 173 252 769	0	5 744 173 252 769
(d) Advance payments for the present year concerning expenditure excluded form the present clearance	0	0	0
(e) Funds available for the year (a + b + c − d)	5 914 045 800 404	0	5 914 045 800 404
(f) Expenditure recognized (1 g)	5 672 323 538 507	0	5 672 323 538 507
(g) Funds available after clearance of the accounts of the present year (e − f)	241 722 261 897	0	241 722 261 897

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

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Member-State : United Kingdom Financial year : 1987	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 present year			
(a) Expenditure declared by the Member State in respect of the present clearance	1 301 835 357,14	22 982,93	1 301 858 340,07
(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)	1 301 835 357,14	22 982,93	1 301 858 340,07
(e) Expenditure disallowed	− 5 023 938,14	− 45 965,86	− 5 069 904,00
(f) Financial consequences of previous years	49 304 ,00	0	49 304,00
(g) Total expenditure recognized (d − e + f)	1 296 860 723,00	− 22 982,93	1 296 837 740,07
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of present year	1 301 762 073,18	− 22 982,93	1 301 739 090,25
(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)	1 301 762 073,18	− 22 982,93	1 301 739 090,25
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d − 1 g) (1)	4 901 350,18	0	4 901 350,18
3. Funds available			
(a) Funds available after preceding clearance of accounts	13 310 250,86	142 974,69	13 453 225,55
(b) Advance payments for the preceding year concerning expenditure excluded from that clearance	0	0	0
(c) Advance payments received in respect of the present year	1 257 775 498,28	− 165 957,62	1 257 609 540,66
(d) Advance payments for the present year concerning expenditure excluded form the present clearance	0	0	0
(e) Funds available for the year (a + b + c − d)	1 271 085 749,14	− 22 982,93	1 271 062 766,21
(f) Expenditure recognized (1 g)	1 296 860 723,00	− 22 982,93	1 296 837 740,07
(g) Funds available after clearance of the accounts of the present year (e − f)	− 25 774 973,86	0	− 25 774 973,86

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