II

(Acts whose publication is not obligatory)

COMMISSION

COMMISSION DECISION

of 31 March 1992

on the clearance of certain Member States' accounts in respect of expenditure incurred in 1984, 1985, 1986 and 1987 on agricultural products supplied as food aid

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

(92/235/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], and in particular the second indent of Article 3 (2) thereof,

After consulting the European Agricultural Guidance and Guarantee Fund Committee,

Whereas the Member States have sent 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 at the point of delivery provided for in Community rules can be financed;

Whereas expenditure is financed on the basis of the relevant provisions of the mobilization regulations and calls for tender for each operation 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], as last amended by Regulation (EEC) No 3817/85 [5], and Regulation (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 [6], as amended by Regulation (EEC) No 1886/83 [7];

Whereas some of the relevant expenditure does not comply with these provisions and must be disallowed; whereas the amounts concerned for the four years are for Belgium Bfrs 57 037 055, for Denmark Dkr 115 694,03, for Germany DM 100 259,87, for Greece Dr 34 328 107, for Spain Pta 19 395 599, for France FF 172 766 117,95, for Ireland £Irl 80 791,50 for Italy Lit 508 455 492, for Luxembourg Lfrs 19 659, for the Netherlands HFl 486 561,29 and for the United Kingdom £ 141 391,15;

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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 368, 31. 12. 1985, p. 16.
[6] OJ No L 142, 1. 6. 1983, p. 1.
[7] OJ No L 187, 12. 7. 1983, p. 29.

Whereas the reservations entered at point 6 of the Annex to Commission Decision 84/593/EEC of 12 November 1984 on the clearance of the 1978 accounts [1] submitted for Belgium in respect of food-aid expenditure on agricultural products can be withdrawn;

Whereas the reservations entered at points 6a and 6f of Annex I to Commission Decision 89/255/EEC on the clearance of the 1980 to 1983 accounts [2] submitted by Belgium in respect of food-aid expenditure on agricultural products can be withdrawn;

Whereas, as regards 1987, reservations must be entered in respect of the aid operations carried out by Belgium, in particular those carried out pursuant to Regulations (EEC) No 359/84, Lot B (400 tonnes of butteroil), (EEC) No 19/84, Lot I (50 tonnes of butteroil), (EEC) No 345/87, Lots N (232 tonnes of skimmed-milk powder) and S (270 tonnes of skimmed-milk powder), (EEC) No 1358/87, Lots AE (425 tonnes of skimmed-milk powder), AF (235 tonnes of skimmed-milk powder), AN (320 tonnes of skimmed-milk powder) and AO (720 tonnes of skimmed-milk powder) and (EEC) No 3292/85, Lot A (300 tonnes of butteroil);

Whereas verification shows that an additional amount of Bfrs 16 096 190 for 1987 qualifies for Community financing in the case of Belgium;

Whereas, as regards the amount to be paid definitively by Denmark, the difference of Dkr 14 812,50 between expenditure declared and charged to the Community budget in 1987 and the higher expenditure declared for the clearance of the accounts should be taken into consideration;

Whereas the reservations entered at point 6 of Annex I to Commission Decision 89/36/EEC on the clearance of the 1980 to 1983 accounts [3] submitted by Germany in respect of food-aid expenditure on agricultural products can be withdrwan;

Whereas the reservations entered at point 6 of Annex IV to Commission Decision 89/255/EEC on the clearance of the 1980, 1981, 1982 and 1983 accounts submitted by France in respect of food-aid expenditure on agricultural products can be withdrawn except for the reservation in respect of the aid operation carried out under Commission Regulation (EEC) No 2779/83 (5 748,516 tonnes of flour);

Whereas verification shows that an additional amount of FF 88 253,63 for 1986 qualifies for Community financing in the case of France;

Whereas an amount of FF 160 012 578,67 deducted from France in connection with this clearance involves refunds for Community food aid operations which are chargeable to the Guarantee Section of the EAGGF; whereas the same amount may be declared as expenditure to the Guarantee Section minus the refunds of a similar nature already declared; whereas this expenditure is subject to the clearance of accounts procedure of the EAGGF Guarantee Section;

Whereas, as regards 1987, a reservation must be entered in respect of the aid operation carried out by Italy pursuant to Commission Regulation (EEC) No 2277/85, Lot 4 (12 500 tonnes of common wheat flour);

Whereas, as regards the amount to be paid definitively by Italy, the total difference of Lit 100 576 632 between expenditure declared and charged to the Community budget during 1984 and 1985 and the higher expenditure declared for the clearance of the accounts should be taken into consideration;

Whereas the reservations entered at point 6 of Annex III to Commission Decision 89/255/EEC on the clearance of the 1980, 1981, 1982 and 1983 accounts submitted by the United Kingdom in respect of food aid expenditure on agricultural products can be withdrawn;

Whereas the Member States have been informed in detail of the corrections to their accounts and have had the opportunity to comment thereon;

Whereas this Decision is without prejudice to any financial consequences that may be drawn from investigations being carried out at the time of this Decision, from irregularities within the meaning of Article 8 of Council Regulation (EEC) No 729/70 [4], as last amended by Regulation (EEC) No 2048/88 [5], or from judgments of the Court of Justice in cases now pending,

HAS ADOPTED THIS DECISION:

Article 1

The accounts of the Member States concerning expenditure incurred in respect of food aid in the form of agricultural products in 1984, 1985, 1986 and 1987 are hereby cleared as shown in Annexes I to XI to this Decision.

(1) OJ No L 325, 12. 12. 1984, p. 5.
(2) OJ No L 106, 18. 4. 1989, p. 37.
(3) OJ No L 15, 19. 1. 1989, p. 28.
(4) OJ No L 94, 28. 4. 1970, p. 13.
(5) OJ No L 185, 15. 7. 1988, p. 1.

Article 2

Claims disallowed and remaining chargeable to the Member States amount to the following:

Belgium	Bfrs	57 037 055
Denmark	Dkr	115 694,03
Germany	DM	100 259,87
Greece	Dr	34 328 107
Spain	Pta	19 395 599
France	FF	172 766 117,95
Ireland	£Irl	80 791,50
Italy	Lit	508 455 492
Luxembourg	Lfrs	19 659
Netherlands	HFl	486 561,29
UK	£	141 391,15

Article 3

Additional amounts recognized as qualifying for Community financing are the following:

Belgium	Bfrs	16 096 190
France	FF	88 253,63

Article 4

The amounts in respect of point 8 of Annexes I to XI must be credited to the Commission's accounts within one month of notification of this Decision.

Article 5

This Decision is addressed to the Kingdom of Belgium, the Kingdom of Denmark, the Federal Republic of Germany, the Hellenic Republic, the Kingdom of Spain, the French Republic, Ireland, the Italian Republic, the Grand Duchy of Luxembourg, the Kingdom of the Netherlands and the United Kingdom.

Done at Brussels, 31 March 1992.

For the Commission

Ray MAC SHARRY

Member of the Commission

ANNEX I

Clearance of the accounts of the paying departments and agencies in the Kingdom of Belgium responsible for expenditure on food aid in the form of agricultural products

	in Bfrs
1. Balance after 1983 accounts clearance	– 9 168 753
2. Advance payments made for food aid measures	
1984	1 746 000 000
1985	2 205 200 000
1986	1 465 800 000
1987	1 080 700 000
3. Total sum made available to cover the expenditure in these financial years	6 488 531 247
4. Accepted expenditure effected in these financial years and charged to Chapter 92, 'Food Aid', of the EEC Budget	
1984	1 696 442 019
1985	2 210 126 843
1986	1 287 903 407
1987	1 080 778 689
	6 275 250 958
5. Balance after accounts clearance for these financial years (3 – 4)	213 280 289
6. Sum transferred back to the Community budget in 1988	135 146 918
7. Sum transferred to the Community budget in accordance with the Decision on the 1980 to 1983 accounts clearance	37 192 506
8. Sums not yet transferred to the Community budget (5 – 6 – 7)	40 940 865

9. **Reservations**

Financial year 1987

(a) *Regulation (EEC) No 359/84, Lot B — 400 tonnes of butteroil — Zambia*

Legal proceedings have been instituted against the successful tenderer on account of the claim for Bfrs 2 085 421 of the security which was released but which should have been forfeited on account of a missing quantity. The expenditure declared by the Member State for the clearance of accounts (without deduction of the amount of the security) is provisionally accepted pending the outcome of the case.

(b) *Regulation (EEC) No 19/84, Lot I — 50 tonnes of butteroil*

The successful tenderer has instituted legal proceedings against the claim for Bfrs 2 155 469 for a security which was released but which should have been forfeited on account of failure to produce supporting documents within the time limit. The expenditure claimed by the Member State for the clearance of the accounts (without deduction of the amount of the security) is provisionally accepted pending the outcome of the case.

(c) *Regulations (EEC) No 345/87, Lots N and S, and (EEC) No 1358/87, Lots AE, AF, AN and AO, replaced by Regulations (EEC) No 2966/87, Lots AF and AG, and (EEC) No 3182/87, Lots E, F, G and H*

A total of Bfrs 50 781 099 is provisionally deducted, i. e. until the Belgian authorities have completed their attempts to recover the amount from the successful tenderers who withdrew from the contract.

(d) *Regulation (EEC) No 3292/85, Lot A — 300 tonnes of butteroil*

The expenditure is provisionally accepted pending the outcome of the proceedings in progress entailing possible recovery by the Belgian authorities from a certain producer.

10. **Reservations lifted**

The following reservations entered in connection with the 1978, 1980, 1981, 1982 and 1983 clearance procedures concerning expenditure claimed by Belgium are lifted.

(a) *Financial year 1978*

Reservation under point 6 of the Annex to Decision 84/593/EEC (with positive adjustment of the expenditure claimed for the 1987 accounts clearance amounting to Bfrs 15 809 835).

(b) *Financial year 1980*

Reservation under point 6a of Annex I to Decision 89/255/EEC.

(c) *Financial year 1983*

Reservation under point 6f of Annex I to Decision 89/255/EEC.

ANNEX II

Clearance of the accounts of the paying departments and agencies in the Kingdom of Denmark responsible for expenditure on food aid in the form of agricultural products

	in Dkr
1. Balance after 1983 accounts clearance	– 110 248,44
2. Advance payments made for food aid measures	
1984	31 858 000,00
1985	13 396 000,00
1986	34 570 000,00
1987	22 371 000,00
3. Total sum made available to cover the expenditure in these financial years	102 084 751,56
4. Accepted expenditure effected in these financial years and charged to Chapter 92, 'Food Aid', of the EEC Budget	
1984	31 668 364,18
1985	11 775 239,85
1986	30 135 837,77
1987	28 367 707,83
	101 947 149,63
5. Balance after accounts clearance for these financial years (3 – 4)	137 601,93
6. Sum transferred back to the Community budget in 1988	23 399,07
7. Sum transferred to the Community budget in accordance with the Decision on the 1980 to 1983 accounts clearance	13 320,73
8. Sums not yet transferred to the Community budget (5 – 6 – 7)	100 882,13 (*)

(*) *N.B.*: Taking into consideration the difference (Dkr 14 812,50) between expenditure declared and charged to the Community budget during 1987 and the higher expenditure declared for the clearance of the accounts.

ANNEX III

Clearance of the accounts of the paying departments and agencies in the Federal Republic of Germany responsible for expenditure on food aid in the form of agricultural products

	in DM
1. Balance after 1983 accounts clearance	11 185 551,18
2. Advance payments made for food aid measures	
1984	439 600 000,00
1985	224 180 000,00
1986	273 400 000,00
1987	144 500 000,00
3. Total sum made available to cover the expenditure in these financial years	1 092 865 551,18
4. Accepted expenditure effected in these financial years and charged to Chapter 92, 'Food Aid', of the EEC Budget	
1984	436 268 415,26
1985	234 977 735,07
1986	265 859 322,80
1987	152 029 896,95
	1 089 135 370,08
5. Balance after accounts clearance for these financial years (3 – 4)	3 730 181,10
6. Sum transferred back to the Community budget in 1988	12 369,86
7. Sum transferred to the Community budget in accordance with the Decision on the 1980 to 1983 accounts clearance	3 617 551,37
8. Sums not yet transferred to the Community budget (5 – 6 – 7)	100 259,87

9. **Reservations lifted**

The reservations under point 6 of Annex I to Decision 89/36/EEC on the clearance of the accounts of the Federal Republic of Germany in respect of expenditure incurred in 1980 to 1983 on agricultural products supplied as food aid are lifted.

ANNEX IV

Clearance of the accounts of the paying departments and agencies in the Hellenic Republic responsible for expenditure on food aid in the form of agricultural products

	in Dr
1. Balance after 1983 accounts clearance	47 885 912
2. Advance payments made for food aid measures	
1984	0
1985	262 500 000
1986	120 000 000
1987	560 500 000
3. Total sum made available to cover the expenditure in these financial years	990 885 912
4. Accepted expenditure effected in these financial years and charged to Chapter 92, 'Food Aid', of the EEC Budget	
1984	0
1985	266 937 304
1986	63 552 697
1987	482 168 082
	812 658 083
5. Balance after accounts clearance for these financial years (3 – 4)	178 227 829
6. Sum transferred back to the Community budget in 1988	100 451 114
7. Sum transferred to the Community budget in accordance with the Decision on the 1980 to 1983 accounts clearance	43 448 608
8. Sums not yet transferred to the Community budget (5 – 6 – 7)	34 328 107

ANNEX V

Clearance of the accounts of the paying departments and agencies in the Kingdom of Spain responsible for expenditure on food aid in the form of agricultural products

	in Pta
1. Balance after 1983 accounts clearance	—
2. Advance payments made for food aid measures	
1984	—
1985	—
1986	456 000 000
1987	559 900 000
3. Total sum made available to cover the expenditure in these financial years	1 015 900 000
4. Accepted expenditure effected in these financial years and charged to Chapter 92, 'Food Aid', of the EEC Budget	
1984	—
1985	—
1986	311 904 665
1987	683 888 760
	995 793 425
5. Balance after accounts clearance for these financial years (3 – 4)	20 106 575
6. Sum transferred back to the Community budget in 1988	710 976
7. Sum transferred to the Community budget in accordance with the Decision on the 1980 to 1983 accounts clearance	—
8. Sums not yet transferred to the Community budget (5 – 6 – 7)	19 395 599

ANNEX VI

Clearance of the accounts of the paying departments and agencies in the French Republic responsible for expenditure on food aid in the form of agricultural products

	in FF
1. Balance after 1983 accounts clearance	83 194 530,37
2. Advance payments made for food aid measures	
1984	1 113 300 000,00
1985	1 294 480 000,00
1986	458 700 000,00
1987	419 800 000,00
3. Total sum made available to cover the expenditure in these financial years	3 369 474 530,37
4. Accepted expenditure effected in these financial years and charged to Chapter 92, 'Food Aid', of the EEC Budget	
1984	1 176 076 733,13
1985	1 239 296 338,34
1986	339 816 238,64
1987	175 307 537,31
	2 930 496 847,42
5. Balance after accounts clearance for these financial years (3 – 4)	438 977 682,95
6. Sum transferred back to the Community budget in 1988	263 789 470,38
7. Sum transferred to the Community budget in accordance with the Decision on the 1980 to 1983 accounts clearance	2 510 348,15
8. Sums not yet transferred to the Community budget (5 – 6 – 7)	172 677 864,42

9. **Reservations lifted**

The following reservations entered in connection with the clearance of accounts for 1980, 1981, 1982 and 1983 under point 6 of Annex IV to Commission Decision 89/255/EEC are lifted.

Financial year 1982

(a) Reservation concerning aid measures involving butteroil from intervention stocks.

(b) Reservation concerning the supply pursuant to Regulation (EEC) No 2186/82 of 10 000 tonnes of common wheat (minus the amount in question of DM 181 308,18 = FF 555 978,11).

Financial year 1983

(c) Reservation concerning the supply of 175 tonnes of butteroil under Regulation (EEC) No 298/83, Lot V.

(d) Reservation concerning the supply of 240 tonnes of butteroil under Regulation (EEC) No 1530/83, Lot C (minus an amount of FF 3 846 144).

(e) Reservation concerning the supply of 345 tonnes of butteroil under Regulation (EEC) No 2433/83, Lot A.

(f) Reservation concerning the supply of 1 000 tonnes of skimmed-milk powder under Regulation (EEC) No 2434/83, Lot A (minus an amount of FF 1 223 869,32).

(g) Reservation concerning the supply of 20 000 tonnes of common wheat under Regulation (EEC) No 1630/82.

(h) Reservation concerning the supply of 15 000 tonnes of maize under Regulation (EEC) No 1611/83.

ANNEX VII

Clearance of the accounts of the paying departments and agencies in Ireland responsible for expenditure on food aid in the form of agricultural products

	in £Irl
1. Balance after 1983 accounts clearance	3 468 120,33
2. Advance payments made for food aid measures	
1984	21 930 000
1985	14 544 000
1986	8 472 000
1987	8 878 500
3. Total sum made available to cover the expenditure in these financial years	57 290 620,33
4. Accepted expenditure effected in these financial years and charged to Chapter 92, 'Food Aid', of the EEC Budget	
1984	22 960 915,13
1985	15 381 333,55
1986	9 669 538,47
1987	8 853 402,42
	56 865 195,57
5. Balance after accounts clearance for these financial years (3 – 4)	425 424,76
6. Sum transferred back to the Community budget in 1988	344 633,26
7. Sum transferred to the Community budget in accordance with the Decision on the 1980 to 1983 accounts clearance	0
8. Sums not yet transferred to the Community budget (5 – 6 – 7)	80 791,50

ANNEX VIII

Clearance of the accounts of the paying departments and agencies in the Italian Republic responsible for expenditure on food aid in the form of agricultural products

	in Lit
1. Balance after 1983 accounts clearance	3 217 062,806
2. Advance payments made for food aid measures	
1984	66 075 000 000
1985	51 673 000 000
1986	28 220 000 000
1987	38 938 000 000
3. Total sum made available to cover the expenditure in these financial years	188 123 062 806
4. Accepted expenditure effected in these financial years and charged to Chapter 92, 'Food Aid', of the EEC Budget	
1984	63 382 913 886
1985	48 669 320 715
1986	25 488 247 735
1987	15 186 757 900
	152 727 240 236
5. Balance after accounts clearance for these financial years (3 – 4)	35 395 822 570
6. Sum transferred back to the Community budget in 1988	34 613 211 511
7. Sum transferred to the Community budget in accordance with the Decision on the 1980 to 1983 accounts clearance	374 722 199
8. Sums not yet transferred to the Community budget (5 – 6 – 7)	407 878 860 (*)

9. **Reservations**

Financial year 1987

Regulation (EEC) No 2277/85, Lot 4 – 12 500 tonnes of common wheat – Egypt

A recovery procedure has been initiated with regard to the claim for FF 1 812 500 against the successful tenderer, who withdrew from the contract. The expenditure claimed by the Member State is provisionally accepted pending the outcome of the efforts to collect the outstanding amount.

(*) *N.B.:* Taking into consideration the total difference (Lit 100 576 632) between expenditure declared and charged to the Community budget during 1984 and 1985 and the higher expenditure declared for the clearance of the acounts.

ANNEX IX

Clearance of the accounts of the paying departments and agencies in the Grand Duchy of Luxembourg responsible for expenditure on food aid in the form of agricultural products

	in Lfrs
1. Balance after 1983 accounts clearance	51 545
2. Advance payments made for food aid measures	
1984	44 060 000
1985	53 700 000
1986	46 100 000
1987	21 558 000
3. Total sum made available to cover the expenditure in these financial years	165 469 545
4. Accepted expenditure effected in these financial years and charged to Chapter 92, 'Food Aid', of the EEC Budget	
1984	44 098 321
1985	45 811 647
1986	53 904 757
1987	21 634 344
	165 449 069
5. Balance after accounts clearance for these financial years (3 – 4)	20 476
6. Sum transferred back to the Community budget in 1988	817
7. Sum transferred to the Community budget in accordance with the Decision on the 1980 to 1983 accounts clearance	—
8. Sums not yet transferred to the Community budget (5 – 6 – 7)	19 659

ANNEX X

Clearance of the accounts of the paying departments and agencies in the Kingdom of the Netherlands responsible for expenditure on food aid in the form of agricultural products

	in HFl
1. Balance after 1983 accounts clearance	– 686 097,04
2. Advance payments made for food aid measures	
1984	116 410 000,00
1985	81 310 000,00
1986	40 700 000,00
1987	28 500 000,00
3. Total sum made available to cover the expenditure in these financial years	266 233 902,96
4. Accepted expenditure effected in these financial years and charged to Chapter 92, 'Food Aid', of the EEC Budget	
1984	119 558 475,27
1985	76 430 748,25
1986	40 011 068,29
1987	29 693 286,76
	265 693 578,57
5. Balance after accounts clearance for these financial years (3 – 4)	540 324,39
6. Sum transferred back to the Community budget in 1988	64 659,19
7. Sum transferred to the Community budget in accordance with the Decision on the 1980 to 1983 accounts clearance	10 896,09
8. Sums not yet transferred to the Community budget (5 – 6 – 7)	486 561,29

ANNEX XI

Clearance of the accounts of the paying departments and agencies in the United Kingdom responsible for expenditure on food aid in the form of agricultural products

	in £
1. Balance after 1983 accounts clearance	1 383 712,57
2. Advance payments made for food aid measures	
1984	29 400 000,00
1985	15 829 000,00
1986	10 930 000,00
1987	4 500 000,00
3. Total sum made available to cover the expenditure in these financial years	62 042 712,57
4. Accepted expenditure effected in these financial years and charged to Chapter 92, 'Food Aid', of the EEC Budget	
1984	29 860 389,21
1985	16 440 570,56
1986	8 780 705,28
1987	6 679 874,60
	61 761 539,65
5. Balance after accounts clearance for these financial years (3 – 4)	281 172,92
6. Sum transferred back to the Community budget in 1988	33 885,54
7. Sum transferred to the Community budget in accordance with the Decision on the 1980 to 1983 accounts clearance	105 896,23
8. Sums not yet transferred to the Community budget (5 – 6 – 7)	141 391,15

9. **Reservations lifted**

The following reservations entered in connection with the 1980, 1981, 1982 and 1983 clearance procedures under point 6 of Annex III to Decision 89/255/EEC are lifted.

(a) Reservation concerning the supply of 500 tonnes of skimmed-milk powder pursuant to Regulation (EEC) No 30/83, Lot H (deduction of £ 12 532,27)

(b) Reservation concerning the supply of 50 tonnes of skimmed-milk powder pursuant to Regulation (EEC) No 516/83, Lot AA (deduction of £ 424,31).