COMMISSION DECISION

of 10 April 1996

on the clearance of the accounts presented by the Member States in respect of the expenditure for 1992 of the Guarantee Section of the European Agricultural Guidance and Guarantee Fund and in respect of certain expenditure for 1993

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

(96/311/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European 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 (EC) No 1287/95 [2], and in particular Article 5 (2) thereof,

After consulting the Fund Committee,

Whereas, pursuant to Article 5 (2) 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 Member States have transmitted to the Commission the documents required to clear the accounts for 1992; whereas Article 5 (2) of Regulation (EEC) No 729/70 provides that the 1992 financial year began on 16 October 1991 and ended on 15 October 1992; whereas France and Italy have also transmitted the documents required to clear the accounts for 1993, which financial year began on 16 October 1992 and ended on 15 October 1993;

Whereas the Commission has carried out the verifications provided for in Article 9 (2) of Regulation (EEC) No 729/70;

Whereas Article 8 of Commission Regulation (EEC) No 1723/72 of 26 July 1972 on making up accounts of the European Agricultural Guidance and Guarantee Fund, Guarantee Section [3], as last amended by Regulation (EEC) No 295/88 [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 Guarantee Section of the Fund; whereas Article 102 of the Financial Regulation of 21 December 1977 [5], as last amended by Regulation (EC, Euratom, ECSC) No 2335/95 [6], provides that the outcome of the clearance decision, that is to say, any discrepancy which may occur between the total expenditure booked to the accounts for a financial year pursuant to Articles 100 and 101 and the total expenditure recognized by the Commission when clearing the accounts is to be booked, under a single article, as additional expenditure or a reduction in expenditure;

Whereas, pursuant to Articles 2 and 3 of Regulation (EEC) No 729/70, only refunds on exports to third countries and intervention to stabilize agricultural markets, respectively granted and undertaken according to Community rules within the framework of the common organization of the agricultural markets, may be financed; whereas the inspections carried out show that a part of the expenditure declared by the Member States does not meet these conditions and therefore must be disallowed; whereas the amounts declared by each of the Member States concerned, those recognized as chargeable to the EAGGF Guarantee Section and the difference between the two amounts and the difference between the expenditure recognized as chargeable to the EAGGF Guarantee Section and that charged in respect of the year, are shown in the Annex to this Decision;

Whereas the expenditure declared by Italy concerning storage of olive oil, amounting to Lit 43 270 556 684, is not covered by the present Decision, since further examination is necessary; whereas this amount has therefore been deducted from the expenditure declared by the Member State in respect of the year under consideration and will be cleared subsequently;

Whereas Commission Decision 94/871/EC [7] does not cover the expenditure declared by Greece, Spain, France and Italy for private storage of wine amounting to Dr 132 358 648, Pta 636 164 384, FF 38 898 417 and Lit 8 203 376 912 respectively and the expenditure declared

[1] OJ No L 94, 28. 4. 1970, p. 13.
[2] OJ No L 125, 8. 6. 1995, p. 1.
[3] OJ No L 186, 16. 8. 1972, p. 1.
[4] OJ No L 30, 2. 2. 1988, p. 7.
[5] OJ No L 356, 31. 12. 1977, p. 1.
[6] OJ No L 240, 7. 10. 1995, p. 12.
[7] OJ No L 352, 31. 12. 1994, p. 82.

by Denmark and Ireland for public storage of beef amounting to Dkr 13 497 909 and £ Irl 9 613 206 respectively; whereas the Commission has examined this expenditure on the basis of the information presented by the Member States concerned; whereas it should therefore be cleared by means of this Decision;

Whereas, before a financial correction that is eligible for the conciliation procedure set up by Commission Decision 94/442/EC [1] is fixed by the Commission, it is necessary that the Member State be given an opportunity, if it so wishes, of availing itself of that procedure; whereas, should this occur, it is essential that the Commission study the report drawn up by the Conciliation Body; whereas the period set for the procedure will not have expired, in respect of all the eligible corrections, by the date of adoption of this Decision; whereas the clearance decision should not, however, be delayed further; whereas the corresponding amounts have therefore been deducted from the expenditure declared by the Member States concerned in respect of the year under consideration and will be declared subsequently;

Whereas Decision 94/871/EC referred, subject to revision, to financial corrections of Lit 6 417 202 385 for Italy in respect of production aid for olive oil and concerning the levies in the milk sector of Lit 488 800 000 000 for Italy, Pta 31 020 000 000 for Spain and Dr 1 592 000 000 for Greece; whereas the additional verifications carried out by the Commission revealed no information casting doubt on the justification for the financial corrections; whereas, therefore, these corrections should now become definitive;

Whereas, in the case of Germany, the inquiries regarding export refunds in the beef sector are now closed; whereas this Decision lays down the further action to be taken;

Whereas Article 8 of Regulation (EEC) No 729/70 provides that the financial consequences arising from irregularities or negligence are not to be borne by the Community if they are the result of irregularities or negligence are not to be borne by the Community if they are the result of irregularities or negligence attributable to administrative authorities or other bodies of the Member States; whereas some of those financial consequences which cannot be borne by the Community budget should be included within the scope of this Decision;

Whereas this Decision is without prejudice to any financial consequences which may be determined in any subsequent clearance of accounts in respect of State aid or infringements for which the procedures initiated under Articles 93 and 169 of the Treaty are now being implemented or were terminated after 30 June 1995;

Whereas this Decision is without prejudice to any financial consequences drawn by the Commission, during a subsequent accounts clearance procedure, from current investigations under way at the time of this Decision, from irregularities within the meaning of Article 8 of Regulation (EEC) No 729/70 or from judgments of the Court of Justice in cases now pending and relating to matters covered by this Decision;

Whereas Article 8 of Regulation (EEC) No 1723/72 does not prevent the Commission from clearing, before and outside the overall decision of the clearance of accounts, certain parts of the annual accounts concerning expenditure relating to specific measures; whereas in this particular case the gravity of the deficiencies found in Italy regarding the advance payment of export refunds for durum wheat, and in France regarding the payment of consumption aid for olive oil, make it necessary to include in this clearance decision a clearance of the accounts for the expenditure regarding the budget items for the 1993 financial year; whereas this Decision should not prejudice the clearance of the accounts for the 1993 financial year for the two Member States concerned regarding the expenditure not covered by this Decision;

Whereas the corrections decided under this clearance decision for the public storage of beef and veal in Ireland are of 10 % for the 1990 financial year and of 5 % for the 1991 financial year because Ireland has, since the beginning of 1991, shown its willingness to introduce significant improvements to its control system and began to put into place arrangements for remedying the deficiencies found,

HAS ADOPTED THIS DECISION:

Article 1

Member States' accounts concerning expenditure financed by the EAGGF Guarantee Section in respect of 1992 are hereby cleared as shown in Annex I.

Article 2

The accounts of France and Italy concerning expenditure financed by the EAGGF Guarantee Section in respect of 1993 concerning export refunds for durum wheat and for durum wheat flour, groats and meal declared by Italy, and concerning consumption aid for olive oil declared by France, are hereby cleared as shown in Annex II.

Article 3

The amounts arising under points 3 of the Annexes are to be taken into account as part of the expenditure referred to in Article 4 (1) of Commission Regulation (EC) No 296/96 [2] for May 1996.

[1] OJ No L 182, 16. 7. 1994, p. 45.

[2] OJ No L 39, 17. 2. 1996, p. 5.

Article 4

This Decision is addressed to the Member States of the Community as constituted on 31 December 1994.

Done at Brussels, 10 April 1996.

For the Commission

Franz FISCHLER

Member of the Commission

ANNEX I

BELGIUM

EAGGF Guarantee Section expenditure Financial year: 1992	Bfrs
1. **Expenditure recognized**	
(a) Expenditure declared by the Member State in respect of the present clearance	58 024 839 964
(b) Expenditure declared during the preceding year but excluded from that clearance	0
(c) Expenditure declared, excluded from the present clearance	0
(d) Expenditure declared, coming under the present clearance (a + b + c)	58 024 839 964
(e) Expenditure disallowed	− 121 489 456
(f) Total expenditure recognized (d + e)	57 903 350 508
2. **Expenditure charged**	
(a) Expenditure charged in respect of the present year	58 024 844 645
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	0
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	0
(d) Expenditure charged to a later exercise	0
(e) Total expenditure charged, coming under the present clearance (a + b + c − d)	58 024 844 645
3. **Expenditure chargeable to or payable to the Member State following clearance of the accounts** (2e − 1f)	121 494 137

DENMARK

EAGGF Guarantee Section expenditure Financial year: 1992	Dkr
1. Expenditure recognized	
(a) Expenditure declared by the Member State in respect of the present clearance	9 214 811 670,16
(b) Expenditure declared during the preceding year but excluded from that clearance	13 497 909,00
(c) Expenditure declared, excluded from the present clearance	0,00
(d) Expenditure declared, coming under the present clearance (a + b + c)	9 228 309 579,16
(e) Expenditure disallowed	− 31 295 622,31
(f) Total expenditure recognized (d + e)	9 197 013 956,85
2. Expenditure charged	
(a) Expenditure charged in respect of the present year	9 230 963 433,30
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	13 497 909,00
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	0,00
(d) Expenditure charged to a later exercise	0,00
(e) Total expenditure charged, coming under the present clearance (a + b + c − d)	9 244 461 342,30
3. Expenditure chargeable to or payable to the Member State following clearance of the accounts (2e − 1f)	47 447 385,45

GERMANY

EAGGF Guarantee Section expenditure Financial year: 1992	DM
1. **Expenditure recognized**	
(a) Expenditure declared by the Member State in respect of the present clearance	9 907 054 451,92
(b) Expenditure declared during the preceding year but excluded from that clearance	0,00
(c) Expenditure declared, excluded from the present clearance	− 19 591 000,00
(d) Expenditure declared, coming under the present clearance (a + b + c)	9 887 463 451,92
(e) Expenditure disallowed	− 33 379 804,61
(f) Total expenditure recognized (d + e)	9 854 083 647,31
2. **Expenditure charged**	
(a) Expenditure charged in respect of the present year	9 960 612 381,39
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	0,00
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	− 19 591 000,00
(d) Expenditure charged to a later exercise	0,00
(e) Total expenditure charged, coming under the present clearance (a + b + c − d)	9 941 021 381,39
3. **Expenditure chargeable to or payable to the Member State following clearance of the accounts** (2e − 1f)	86 937 734,08

GREECE

EAGGF Guarantee Section expenditure Financial year: 1992	Dr
1. Expenditure recognized	
(a) Expenditure declared by the Member State in respect of the present clearance	527 865 079 141
(b) Expenditure declared during the preceding year but excluded from that clearance	132 358 648
(c) Expenditure declared, excluded from the present clearance	− 49 516 570 152
(d) Expenditure declared, coming under the present clearance (a + b + c)	478 480 867 637
(e) Expenditure disallowed	− 620 993 945
(f) Total expenditure recognized (d + e)	477 859 873 692
2. Expenditure charged	
(a) Expenditure charged in respect of the present year	527 599 525 489
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	132 358 648
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	− 49 516 570 152
(d) Expenditure charged to a later exercise	0
(e) Total expenditure charged, coming under the present clearance (a + b + c − d)	478 215 313 985
3. Expenditure chargeable to or payable to the Member State following clearance of the accounts (2e − 1f)	353 440 293

SPAIN

EAGGF Guarantee Section expenditure Financial year: 1992	Pta
1. **Expenditure recognized**	
(a) Expenditure declared by the Member State in respect of the present clearance	462 759 884 527
(b) Expenditure declared during the preceding year but excluded from that clearance	636 164 384
(c) Expenditure declared, excluded from the present clearance	– 721 255 271
(d) Expenditure declared, coming under the present clearance (a + b + c)	462 674 793 640
(e) Expenditure disallowed	– 32 022 499 646
(f) Total expenditure recognized (d + e)	430 652 293 994
2. **Expenditure charged**	
(a) Expenditure charged in respect of the present year	462 571 064 842
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	636 164 384
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	– 721 255 271
(d) Expenditure charged to a later exercise	0
(e) Total expenditure charged, coming under the present clearance (a + b + c – d)	462 485 973 955
3. **Expenditure chargeable to or payable to the Member State following clearance of the accounts** (2e – 1f)	31 833 679 961

FRANCE

EAGGF Guarantee Section expenditure Financial year: 1992	FF
1. **Expenditure recognized**	
(a) Expenditure declared by the Member State in respect of the present clearance	47 756 456 585,94
(b) Expenditure declared during the preceding year but excluded from that clearance	38 898 417,00
(c) Expenditure declared, excluded from the present clearance	– 9 568 000,00
(d) Expenditure declared, coming under the present clearance (a + b + c)	47 785 787 002,94
(e) Expenditure disallowed	– 431 662 589,12
(f) Total expenditure recognized (d + e)	47 354 124 413,82
2. **Expenditure charged**	
(a) Expenditure charged in respect of the present year	47 754 886 753,93
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	38 898 417,00
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	– 9 568 000,00
(d) Expenditure charged to a later exercise	0,00
(e) Total expenditure charged, coming under the present clearance (a + b + c – d)	47 784 217 170,93
3. **Expenditure chargeable to or payable to the Member State following clearance of the accounts** (2e – 1f)	430 092 757,11

IRELAND

EAGGF Guarantee Section expenditure Financial year: 1992	£ Irl
1. **Expenditure recognized**	
(a) Expenditure declared by the Member State in respect of the present clearance	1 113 038 293,46
(b) Expenditure declared during the preceding year but excluded from that clearance	9 613 206,00
(c) Expenditure declared, excluded from the present clearance	0,00
(d) Expenditure declared, coming under the present clearance (a + b + c)	1 122 651 499,46
(e) Expenditure disallowed	− 71 395 321,06
(f) Total expenditure recognized (d + e)	1 051 256 178,40
2. **Expenditure charged**	
(a) Expenditure charged in respect of the present year	1 113 604 939,63
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	9 613 206,00
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	0,00
(d) Expenditure charged to a later exercise	0,00
(e) Total expenditure charged, coming under the present clearance (a + b + c − d)	1 123 218 145,63
3. **Expenditure chargeable to or payable to the Member State following clearance of the accounts** (2e − 1f)	71 961 967,23

ITALY

EAGGF Guarantee Section expenditure Financial year: 1992	Lit
1. **Expenditure recognized**	
(a) Expenditure declared by the Member State in respect of the present clearance	8 032 958 695 897
(b) Expenditure declared during the preceding year but excluded from that clearance	8 203 376 912
(c) Expenditure declared, excluded from the present clearance	– 110 987 898 334
(d) Expenditure declared, coming under the present clearance (a + b + c)	7 930 174 174 475
(e) Expenditure disallowed	– 631 304 971 030
(f) Total expenditure recognized (d + e)	7 298 869 203 445
2. **Expenditure charged**	
(a) Expenditure charged in respect of the present year	8 029 606 857 885
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	8 203 376 912
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	– 110 987 898 334
(d) Expenditure charged to a later exercise	0
(e) Total expenditure charged, coming under the present clearance (a + b + c – d)	7 926 822 336 463
3. **Expenditure chargeable to or payable to the Member State following clearance of the accounts** (2e – 1f)	627 953 133 018

LUXEMBOURG

EAGGF Guarantee Section expenditure Financial year: 1992	Lfrs
1. **Expenditure recognized**	
(a) Expenditure declared by the Member State in respect of the present clearance	47 802 748
(b) Expenditure declared during the preceding year but excluded from that clearance	0
(c) Expenditure declared, excluded from the present clearance	0
(d) Expenditure declared, coming under the present clearance (a + b + c)	47 802 748
(e) Expenditure disallowed	− 346 673
(f) Total expenditure recognized (d + e)	47 456 075
2. **Expenditure charged**	
(a) Expenditure charged in respect of the present year	47 718 512
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	0
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	0
(d) Expenditure charged to a later exercise	0
(e) Total expenditure charged, coming under the present clearance (a + b + c − d)	47 718 512
3. **Expenditure chargeable to or payable to the Member State following clearance of the accounts** (2e − 1f)	262 437

NETHERLANDS

EAGGF Guarantee Section expenditure Financial year: 1992	Fl
1. **Expenditure recognized**	
(a) Expenditure declared by the Member State in respect of the present clearance	5 510 914 566,56
(b) Expenditure declared during the preceding year but excluded from that clearance	0,00
(c) Expenditure declared, excluded from the present clearance	0,00
(d) Expenditure declared, coming under the present clearance (a + b + c)	5 510 914 566,56
(e) Expenditure disallowed	5 821 961,83
(f) Total expenditure recognized (d + e)	5 516 736 528,39
2. **Expenditure charged**	
(a) Expenditure charged in respect of the present year	5 512 232 833,29
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	0,00
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	0,00
(d) Expenditure charged to a later exercise	0,00
(e) Total expenditure charged, coming under the present clearance (a + b + c − d)	5 512 232 833,29
3. **Expenditure chargeable to or payable to the Member State following clearance of the accounts** (2e − 1f)	− 4 503 695,10

PORTUGAL

EAGGF Guarantee Section expenditure Financial year: 1992	Esc
1. **Expenditure recognized**	
(a) Expenditure declared by the Member State in respect of the present clearance	74 095 345 582
(b) Expenditure declared during the preceding year but excluded from that clearance	0
(c) Expenditure declared, excluded from the present clearance	0
(d) Expenditure declared, coming under the present clearance (a + b + c)	74 095 345 582
(e) Expenditure disallowed	− 827 469 284
(f) Total expenditure recognized (d + e)	73 267 876 298
2. **Expenditure charged**	
(a) Expenditure charged in respect of the present year	74 385 328 804
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	0
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	0
(d) Expenditure charged to a later exercise	0
(e) Total expenditure charged, coming under the present clearance (a + b + c − d)	74 385 328 804
3. **Expenditure chargeable to or payable to the Member State following clearance of the accounts** (2e − 1f)	1 117 452 506

UNITED KINGDOM

EAGGF Guarantee Section expenditure Financial year: 1992	£
1. Expenditure recognized	
(a) Expenditure declared by the Member State in respect of the present clearance	1 737 380 313,08
(b) Expenditure declared during the preceding year but excluded from that clearance	0,00
(c) Expenditure declared, excluded from the present clearance	0,00
(d) Expenditure declared, coming under the present clearance (a + b + c)	1 737 380 313,08
(e) Expenditure disallowed	− 6 838 445,95
(f) Total expenditure recognized (d + e)	1 730 541 867,13
2. Expenditure charged	
(a) Expenditure charged in respect of the present year	1 742 105 772,57
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	0,00
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	0,00
(d) Expenditure charged to a later exercise	0,00
(e) Total expenditure charged, coming under the present clearance (a + b + c − d)	1 742 105 772,57
3. Expenditure chargeable to or payable to the Member State following clearance of the accounts (2e − 1f)	11 563 905,44

ANNEX II

FRANCE

EAGGF Guarantee Section expenditure Financial year: 1993	FF
1. **Expenditure recognized**	
(a) Expenditure declared by the Member State in respect of the present clearance of the budgetpost B1-1220	104 383 500,81
(b) Expenditure declared during the preceding year but excluded from that clearance	0,00
(c) Expenditure declared, excluded from the present clearance	0,00
(d) Expenditure declared, coming under the present clearance (a + b + c)	104 383 500,81
(e) Expenditure disallowed	– 49 718 843,80
(f) Total expenditure recognized (d + e)	54 664 657,01
2. **Expenditure charged**	
(a) Expenditure charged in respect of the present year	104 383 500,81
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	0,00
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	0,00
(d) Expenditure charged to a later exercise	0,00
(e) Total expenditure charged, coming under the present clearance (a + b + c – d)	104 383 500,81
3. **Expenditure chargeable to or payable to the Member State following clearance of the accounts** (2e – 1f)	49 718 843,80

ITALY

EAGGF Guarantee Section expenditure Financial year: 1993	Lit
1. **Expenditure recognized**	
(a) Expenditure declared by the Member State in respect of the present clearance of the budgetpost B1-1220	439 137 242 666
(b) Expenditure declared during the preceding year but excluded from that clearance	0
(c) Expenditure declared, excluded from the present clearance	0
(d) Expenditure declared, coming under the present clearance (a + b + c)	439 137 242 666
(e) Expenditure disallowed	− 191 764 328 569
(f) Total expenditure recognized (d + e)	247 372 914 097
2. **Expenditure charged**	
(a) Expenditure charged in respect of the present year	439 137 242 666
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	0
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	0
(d) Expenditure charged to a later exercise	0
(e) Total expenditure charged, coming under the present clearance (a + b + c − d)	439 137 242 666
3. **Expenditure chargeable to or payable to the Member State following clearance of the accounts** (2e − 1f)	191 764 328 569