II

(Acts whose publication is not obligatory)

COMMISSION

COMMISSION DECISION

of 5 May 1997

on the clearance of the accounts of Member States' expenditure financed by the European Agricultural Guidance and Guarantee Fund (EAGGF), Guarantee Section, for the 1996 financial year

(97/316/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) (b) thereof,

After consulting the Fund Committee,

Whereas, under Article 5 (2) (b) of Regulation (EEC) No 729/70, the Commission, on the basis of the annual accounts submitted by the Member States, accompanied by the information required for clearance and a certificate regarding the integrality, exactitude and veracity of the accounts transmitted, and reports drawn up by the certifying bodies, clears the accounts of the paying agencies referred to in Article 4 (1) of that Regulation;

Whereas, with regard to Article 7 (1) of Commission Regulation (EC) No 296/96 of 16 February 1996 on data to be forwarded by the Member States and the monthly booking of expenditure financed under the Guarantee Section of the European Agricultural Guidance and Guarantee Fund (EAGGF) and repealing Regulation (EEC) No 2776/88 [3], account is taken for the 1996 financial year of expenditure made by the Member States between 16 October 1995 and 15 October 1996;

Whereas the time limits granted to the Member States for the submission to the Commission of the documents referred to in Article 5 (1) (b) of Regulation (EEC) No 729/70 and in Article 4 (1), (3) and (4) of Commission Regulation (EC) No 1663/95 of 7 July 1995 laying down detailed rules for the application of Commission Regulation (EEC) No 729/70 regarding the procedure for the clearance of accounts of the EAGGF Guarantee Section [4] have expired;

Whereas the Commission has checked the information submitted, and communicated to the Member States before the 31 March 1997 the results of its verifications of that information with the necessary amendments;

Whereas, according to the first subparagraph of Article 7 (1) of Regulation (EC) No 1663/95, the accounts clearance decision referred to in Article 5 (2) (b) of Regulation (EEC) No 729/70 must determine the amount of expenditure effected in each Member State during the financial year in question recognized as being chargeable to the EAGGF Guarantee Section, without prejudice to decisions taken subsequently in accordance with paragraph 2 (c) of

[1] OJ No L 94, 28. 4. 1970, p. 13.
[2] OJ No L 125, 8. 6. 1995, p. 1.
[3] OJ No L 39, 17. 2. 1996, p. 5.
[4] OJ No L 158, 8. 7. 1995, p. 6.

that Article; whereas, in accordance with Article 102 of the Financial Regulation of 21 December 1977 [1], as last amended by Regulation (EC, Euratom, ECSC) No 2335/95 [2], 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 taken into consideration by the Commission in this Decision, is to be booked, under a single Article, as additional expenditure or a reduction in expenditure;

Whereas, for certain paying agencies, the annual accounts and the accompanying documents permit the Commission to take a decision on the integrality, exactitude and veracity of the accounts submitted; whereas, in the light of the verifications made, some of the accounts submitted do not totally fulfil those conditions; whereas the expenditure concerned cannot therefore be recognized as chargeable to the EAGGF Guarantee Section; whereas Annex I lists the amounts cleared for each paying agency;

Whereas the information submitted by certain other paying agencies requires additional inquiries and their accounts cannot therefore be cleared in this Decision,

— because the accounts, supporting documents, certificates or reports did not yet arrive, or arrived late,

— the certificates, reports or accounts show specific problems,

— the Commission has information indicating such problems,

— or the conditions for the accreditation of paying agencies have not been satisfactorily fulfilled;

Whereas the relevant information is given in Annex II to this Decision;

Whereas Article 4 (2) of Regulation (EC) No 296/96, in liaison with Article 13 of Council Decision 94/729/EC of 31 October 1994 on budgetary discipline [3], lays down that advances against booking are to be reduced for expenditure effected by the Member States after the limits or deadlines laid down; whereas, however, pursuant to Article 4 (3) of Regulation (EC) No 296/96, any overrun of deadlines during September and October are to be taken into account in the accounts clearance decision except where noted before the last decision of the financial year relating to advances; whereas part of the expenditure claimed by certain Member States during the abovementioned period was effected after the limits or deadlines laid down; this Decision should therefore lay down the relevant reductions; whereas a decision will be taken at a later date, in accordance with Article 5 (2) (c) of Regulation (EEC) No 729/70, regarding those reductions, definitively fixing the expenditure for which Community financing will not be granted;

Whereas the Commission, in accordance with Article 13 of Decision 94/729/EC and Article 4 (2) of Regulation (EC) No 296/96, reduced or suspended a number of monthly advances on entry into the accounts of expenditure for the 1996 financial year and proceeds in this Decision to the reductions laid down in Article 4 (3) of the above Regulation; whereas, notwithstanding their clearance under this Decision, a decision will be taken at a later date on the expenditure concerned in accordance with Article 5 (2) (c) of Regulation (EEC) No 729/70; whereas, in the light of the above, to avoid any premature or even only temporary reimbursement of the amounts in question, they should not be recognized in this Decision, without prejudice to further examination according to Article 5 (2) (c) of the above Regulation;

Whereas the second subparagraph of Article 7 (1) of Regulation (EC) No 1663/95 lays down that the amounts which are recoverable from, or payable to, each Member State in accordance with Annex III to the present Decision are to be deducted from, or added to, the advances payable during the second month following the month in which the accounts clearance decision is adopted;

Whereas, in accordance with the final subparagraph of Article 5 (2) (b) of Regulation (EEC) No 729/70 and Article 7 (1) of Regulation (EC) No 1663/95, this Decision, adopted on the basis of accounting information, does not prejudice decisions taken subsequently by the Commission excluding from Community financing expenditure not effected in accordance with Community rules,

HAS ADOPTED THIS DECISION:

Article 1

The accounts of the paying agencies of the Member States concerning expenditure financed by the EAGGF Guarantee Section in respect of the 1996 financial year are hereby cleared as shown in Annex I.

Article 2

The accounts of the paying agencies of the Member States concerning expenditure financed by the EAGGF Guarantee Section in respect of the 1996 financial year referred to in Annex II are disjoined from the present Decision and shall be the subject of a future decision.

[1] OJ No L 356, 31. 12. 1977, p. 1.
[2] OJ No L 240, 7. 10. 1995, p. 12.
[3] OJ No L 293, 12. 11. 1994, p. 14.

Article 3

The amounts which are recoverable from, or payable to, each Member State in accordance with the present clearance of accounts are determined in Annex III to the present Decision.

Article 4

This Decision is addressed to the Member States.

Done at Brussels, 5 May 1997.

For the Commission

Franz FISCHLER

Member of the Commission

ANNEX I

CLEARANCE OF THE PAYING AGENCIES' ACCOUNTS — FINANCIAL YEAR 1996

List of paying agencies for which the accounts are cleared as follows:

Member State	Paying agency	Amounts cleared in national currency
Belgium	BIRB	32 341 253 774,00
	Ministerie van Landbouw — DG 3	12 346 613 231,00
	Organisme payeur de la Région wallonne	17 571 955,00
Denmark	EU-direktoratet	9 908 565 701,48
Germany	BLE	1 599 644 495,25
	Hamburg-Jonas	1 923 631 859,40
	Baden-Württemberg MLR	616 078 966,66
	Bayern StMELF	1 453 144 674,77
	Bayern StMLU	0,00
	Berlin SenWiTech	4 015 368,83
	Brandenburg MELF	612 067 461,18
	Bremen	2 859 580,76
	Hamburg	6 091 492,28
	Hessen HMILFN	341 100 538,40
	Mecklenburg-Vorpommern LM	743 462 197,40
	Niedersachsen MELF	1 088 116 097,90
	Nordrhein-Westfalen LEJ	17 998 116,45
	Nordrhein-Westfalen LÖBF	240 189,75
	Nordrhein-Westfalen Rheinland	170 281 130,98
	Nordrhein-Westfalen Westfalen	510 619 278,95
	Saarland MUEV	26 601 332,68
	Sachsen-Anhalt ML	671 235 554,96
	Schleswig-Holstein MELFF	484 657 952,66
	Schleswig-Holstein MNU	2 121 469,83
	Thüringen TLVwA	469 769 255,27
	B1-370 clearance [1]	−86 937 734,08
Spain	DIAP de la Comunidad Autónoma del País Vasco	1 797 547 846,00
	DGAGPR de la Comunidad Autónoma de Navarra	1 792 738 680,00
	B1-370 clearance [1]	−46 636 438 601,00
France	*B1-370 clearance* [1]	−479 811 600,91
Ireland	DAFF	1 357 589 858,65
Italy	ENR	17 215 685 525,00
	B1-370 clearance [1]	−1 149 369 727 187,00
Luxembourg	Ministère de l'agriculture	767 426 497,00
The Netherlands	HPA	802 434 672,00
	LASER	828 327 068,70
	LBL	10 968 098,16
	MVO	161 026,52
	PGF	24 433 486,21
	PVE	447 624 251,84
	PVis	320 777,49
	PZ	1 141 416 566,58
	STOAS	5 664 614,50
	B1-370 clearance [1]	4 503 695,10

Member State	Paying agency	Amounts cleared in national currency
Austria	AMA	15 263 275 084,19
	BMLF Abt. VI B 8 (Wein)	36 579 740,69
	ZA Salzburg	935 145 372,00
	Landesamt Salzburg	3 839 076,75
	Landesamt Vorarlberg	2 029,00
	Landesamt Tirol	4 840 106,00
Finland	MMM	3 704 810 041,77
Sweden	SJV	5 355 212 599,94

(1) The amount 'B1-370 clearance' is mentioned only if it was not included in the declaration initially sent in by the Member State.

ANNEX II

CLEARANCE OF THE PAYING AGENCIES' ACCOUNTS — FINANCIAL YEAR 1996

List of paying agencies for which the accounts are disjointed and are the subject of a following clearance decision

Member State	Paying agency
Germany	Rheinland-Pfalz MWVLW
	Sachsen
Greece	GEDIDAGEP
Spain	DGDR
	FEGA
	FROM
	DAGP de la Comunidad Autónoma de Cataluña
France	CNASEA
	FIOM
	FIRS
	ODEADOM
	OFIVAL
	ONIC
	ONIFLHOR
	ONILAIT
	ONIVINS
	SAV
	Services déconcentrés du Trésor et services déconcentrés du ministère de l'agriculture, de la pêche et de l'alimentation
	SIDO
Italy	AIMA
	DCCC
	IGFOR
	Ministero dell'Agricoltura
Portugal	INGA
	IFADAP
United Kingdom	CC
	CCW
	DANI
	Forestry Commission
	IBEA
	MAFF
	SOAEFD
	WOAD

ANNEX III

CLEARANCE OF THE PAYING AGENCIES' ACCOUNTS — FINANCIAL YEAR 1996

Amount to be recovered from or paid to the Member State

Member State	1996 — expenditure for the paying agencies for which the accounts are		Total a + b	Reductions and suspensions for the whole financial year	Total including reductions and suspensions	Advances paid to the Member State for the financial year	Amount to be recovered from (−) or paid to (+) the Member State
	cleared	disjointed					
	= expenditure declared in the annual declaration	= total of the expenditure in the monthly declarations					
	a	b	c = a + b	d	e = c + d	f	g = e − f
B	44 705 438 960,00	0,00	44 705 438 960,00	−5 193 131,00	44 700 245 829,00	44 703 293 113,00	−3 047 284,00
DK	9 908 565 701,48	0,00	9 908 565 701,48	−2 189 498,11	9 906 376 203,37	9 906 470 474,62	−94 271,25
D	10 656 799 280,28	787 287 140,88	11 444 086 421,16	−295 196,29	11 443 791 224,87	11 444 444 364,94	−653 140,07
EL	0,00	865 918 604 800,00	865 918 604 800,00	−8 934 078 065,00	856 984 526 735,00	856 984 866 276,00	−339 541,00
ES	−43 046 152 075,00	692 378 041 412,00	649 331 889 337,00	−1 586 795 314,00	647 745 094 023,00	647 799 055 134,00	−53 961 111,00
F	−479 811 600,91	62 456 928 679,45	61 977 117 078,54	−289 464,04	61 976 827 614,50	61 976 901 915,69	−74 301,19
IRL	1 357 589 858,65	0,00	1 357 589 858,65	−1 272 748,40	1 356 317 110,25	1 364 455 544,68	−8 138 434,43
IT	−1 132 154 041 662,00	9 740 095 968 551,00	8 607 941 926 889,00	−8 914 610 157,00	8 599 027 316 732,00	8 534 710 968 587,00	64 316 348 145,00
L	767 426 497,00	0,00	767 426 497,00	0,00	767 426 497,00	767 426 497,00	0,00
NL	3 265 854 257,10	0,00	3 265 854 257,10	0,00	3 265 854 257,10	3 266 572 390,90	−718 133,80
Ö	16 243 681 408,63	0,00	16 243 681 408,63	0,00	16 243 681 408,63	16 231 517 686,61	12 163 722,02
P	0,00	127 732 775 951,00	127 732 775 951,00	−1 695 597 463,00	126 037 178 488,00	126 605 516 808,00	−568 338 320,00
SU	3 704 810 041,77	0,00	3 704 810 041,77	0,00	3 704 810 041,77	3 704 831 777,93	−21 736,16
SV	5 355 212 599,94	0,00	5 355 212 599,94	0,00	5 355 212 599,94	5 355 212 599,94	0,00
UK	0,00	2 762 783 566,72	2 762 783 566,72	115 626 482,46	2 878 410 049,18	2 878 415 943,20	−5 894,02

(1) For the calculation of the amount to be recovered from or paid to the Member State the amount taken into account is, the total of the annual declaration for the expenditure cleared (column a) or, the total of the monthly declarations for the expenditure disjointed (column b).

(2) The reductions and suspensions are those taken into account in the advance system, to which are added in particular the corrections for the non-respect of payment deadlines established in September and October 1996.