COMMISSION DECISION

of 30 July 1997

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

(97/609/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:

pursuant to 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 veracity, completeness, and accuracy 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;

with regard to Article 7 (1) of 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], as amended by Regulation (EC) No 1391/97 [4], account is taken for the 1996 financial year of expenditure incurred by the Member States between 16 October 1995 and 15 October 1996;

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 Council Regulation (EEC) No 729/70 regarding the procedure for the clearance of accounts of the EAGGF Guarantee Section [5], as amended by Regulation (EC) No 896/97 [6], have expired;

the Commission has checked the information submitted and communicated to the Member States the results of its verifications with the necessary amendments;

under 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, without prejudice to decisions taken subsequently in accordance with paragraph 2 (c) of that Article, the amount of expenditure effected in each Member State during the financial year in question recognized as being chargeable to the EAGGF Guarantee Section, on the basis of the accounts referred to in Article 5 (1) (b) of the abovementioned Regulation and the reductions and suspensions of advances for the financial year concerned, including the reductions referred to in the second subparagraph of Article 4 (3) of Regulation (EC) No 296/96; pursuant to Article 102 of the Financial Regulation of 21 December 1977 [7], as last amended by Regulation (EC, Euratom, ECSC) No 2335/95 [8], 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;

the accounts of certain paying agencies of the Member States concerning expenditure financed by the EAGGF Guarantee Section for the 1996 financial year which could not be cleared by Commission Decision 97/316/EC [9] were disjoined from that Decision; for these paying agencies, the annual accounts and the accompanying documents now permit the Commission to take a decision on the veracity, completeness, and accuracy of the accounts submitted; in the light of the verifications made, some of the accounts submitted do not totally fulfil those conditions; the expenditure concerned cannot therefore be recognized as chargeable to the EAGGF Guarantee Section; Annex I lists the amounts cleared for each paying agency;

[1] OJ L 94, 28. 4. 1970, p. 13.
[2] OJ L 125, 8. 6. 1995, p. 1.
[3] OJ L 39, 17. 2. 1996, p. 5.
[4] OJ L 190, 19. 7. 1997, p. 20.
[5] OJ L 158, 8. 7. 1995, p. 6.
[6] OJ L 128, 21. 5. 1997, p. 8.
[7] OJ L 356, 31. 12. 1977, p. 1.
[8] OJ L 240, 7. 10. 1995, p. 12.
[9] OJ L 138, 29. 5. 1997, p. 24.

the reductions and suspensions of advances for the 1996 financial year and the reductions referred to in the second subparagraph of Article 4 (3) of Regulation (EC) No 296/96 have already been taken into account in Decision 97/316/EC and therefore not the subject of this Decision; this Decision does not affect the validity, in particular, of the amounts recoverable from or payable to each Member State as set out in Annex III to Decision 97/316/EC;

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 II to this Decision are to be deducted from, or added to, advances against expenditure from the second month following that in which the accounts clearance decision is taken;

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 cleared by this Decision are as shown in Annex I.

Article 2

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

Article 3

This Decision is addressed to the Member States.

Done at Brussels, 30 July 1997.

For the Commission

Franz FISCHLER

Member of the Commission

ANNEX I

CLEARANCE OF ACCOUNTS OF THE PAYING AGENCIES — EXERCISE 1996

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

Member State	Paying agencies	Cleared amounts in National Currency
Germany	Rheinland-Pfalz MWVLW	255 448 030,59
	Sachsen	531 839 110,29
Greece	GEDIDAGEP	865 770 211 475,00
Spain	DGDR	6 941 503 608,00
	FEGA	673 395 108 217,00
	FROM	316 100 610,00
	DAGP de la Comunidad Autónoma de Cataluña	11 525 459 389,00
France	CNASEA	1 442 996 452,21
	FIOM	69 368 968,46
	FIRS	3 385 949 767,33
	ODEADOM	478 793 340,93
	OFIVAL	8 098 706 668,68
	ONIC	24 949 681 613,01
	ONIFLHOR	1 919 404 772,25
	ONILAIT	5 599 248 432,57
	ONIVINS	630 326 015,17
	SAV	584 106 726,12
	Services déconcentrés du Trésor et services déconcentrés du ministère de l'agriculture, de la pêche et de l'alimentation	5 710 637 098,07
	SIDO	9 594 423 526,29
Italy	AIMA	8 681 647 954 929,00
	DCCC	675 602 631 178,00
	IGFOR	352 434 367 507,00
	Ministero dell'Agricultura	1 895 331 293,00
Portugal	INGA	113 665 949 104,00
	IFADAP	13 771 836 169,00
United Kingdom	CC	2 149 760,54
	CCW	964 112,04
	DANI	148 956 988,12
	Forestry Commission	15 431 879,45
	IBEA	610 045 338,56
	MAFF	1 544 958 736,36
	SOAEFD	362 791 708,68
	WOAD	179 868 331,41

ANNEX II

CLEARANCE OF ACCOUNTS OF THE PAYING AGENCIES — EXERCISE 1996

Amounts recoverable from or payable to the Member States

Member State	Expenditure cleared by Decision 97/316/EC	Expenditure cleared in the present decision	Total expenditure cleared	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	Amount recovered from (−) or paid to (+) the Member State following Decision 97/316/EC	Amount to be recovered from (−) or paid to (+) the Member State following present decision	Amount to be recovered from (−) or paid to (+) the Member State in June 1997 declaration	Amount to be recovered from (−) or paid to (+) the Member State in September 1997 declaration
	a	b	c = a + b	d	e = c + d	f	g = e − f	h	i = g − h	j	k
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	−653 140,07	0,00	0,00	0,00
EL	0,00	865 770 211 475,00	865 770 211 475,00	−10 511 559 525,00	855 258 651 950,00	856 984 866 276,00	−1 726 214 326,00	−339 541,00	−1 725 874 785,00	−1 577 481 460,00	−148 393 325,00
ES	−43 046 152 075,00	692 178 171 824,00	649 132 019 749,00	−1 586 795 314,00	647 545 224 435,00	647 799 055 134,00	−253 830 699,00	−53 961 111,00	−199 869 588,00	0,00	−199 869 588,00
F	−479 811 600,91	62 463 643 381,09	61 983 831 780,18	−2 829 840,40	61 981 001 939,78	61 976 901 915,69	4 100 024,09	−74 301,19	4 174 325,28	−2 540 376,36	6 714 701,64
IT	−1 132 154 041 662,00	9 711 580 284 907,00	8 579 426 243 245,00	−8 083 763 077,00	8 571 342 480 168,00	8 534 710 968 587,00	36 631 511 581,00	64 316 348 145,00	−27 684 836 564,00	−41 350 131 560,00	13 665 294 996,00
P	0,00	127 437 785 273,00	127 437 785 273,00	−1 402 848 224,00	126 034 937 049,00	126 605 516 808,00	−570 579 759,00	−568 338 320,00	−2 241 439,00	−2 241 439,00	0,00
UK	0,00	2 865 166 855,16	2 865 166 855,16	2 205 570,76	2 867 372 425,92	2 878 415 943,20	−11 043 517,28	−5 894,02	−11 037 623,26	0,00	−11 037 623,26

(1) Reductions and suspensions are those taken in account in the system of advances, to which other corrections for non-respect of payment delays for the months of September and October are added, as well as corrections for public storage and accounting adjustments.