COMMISSION DECISION

of 29 April 1998

on the clearance of the accounts presented by the Member States in respect of the expenditure for 1997 of the Guarantee Section of the European Agricultural Guidance and Guarantee Fund

(98/324/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:

(1) 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 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;

(2) 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 1997 financial year of expenditure incurred by the Member States between 16 October 1996 and 15 October 1997;

(3) 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 [4], as amended by Regulation (EC) No 896/97 [5], have expired;

(4) the Commission has checked the information submitted and communicated to the Member States before the 31 March 1998 the results of its verifications with the necessary amendments;

(5) 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 recognised 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 subparagragh of Article 4(3) of Regulation (EC) No 296/96; under Article 102 of the Financial Regulation of 21 December 1977 [6], as last amended by Regulation (EC) No 2444/97 [7], 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;

(6) for certain paying agencies, the annual accounts and the accompanying documents permit the Commission to take a decision on the completeness, accuracy and veracity of the accounts submitted; whereas in the light of the verifications made some of the accounts do not fulfil this condition and therefore part of the expenditure

[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 158, 8. 7. 1995, p. 6.
[5] OJ L 128, 21. 5. 1997, p. 8.
[6] OJ L 356, 31. 12. 1977, p. 1.
[7] OJ L 340, 11. 12. 1997, p. 1.

concerned cannot be recognised as chargeable to the EAGGF Guarantee Section; whereas Annex I lists the amounts cleared for each paying agency;

(7) in the light of the verifications made, the information submitted by certain other paying agencies requires additional inquiries and their accounts cannot therefore be cleared in this Decision; whereas Annex II lists the paying agencies concerned;

(8) 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 [1], 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;

(9) 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 1997 financial year and proceeds in this Decision to the reductions laid down in Article 4(3) of Regulation (EC) No 296/96; 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 recognised in this Decision, without prejudice to further examination according to Article 5(2)(c) of Regulation (EC) No 729/70;

(10) 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 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;

(11) 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 1997 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 1997 financial year referred to in Annex II are disjoined from the present Decision and shall be the subject of a future decision.

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 of the present Decision.

Article 4

This Decision is addressed to the Member States.

Done at Brussels, 29 April 1998.

For the Commission
Franz FISCHLER
Member of the Commission

[1] OJ L 293, 12. 11. 1994, p. 14.

ANNEX I

CLEARANCE OF THE PAYING AGENCIES' ACCOUNTS — FINANCIAL YEAR 1997

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

Member State	Paying agency	Amounts cleared in national currency
B	BIRB	27 176 547 276,00
	Ministerie van Landbouw — DG3	12 059 810 898,00
	Organisme payeur de la Région wallonne	16 948 713,00
DK	EU-direktoratet	9 190 083 341,36
	B1-370 clearance	– 94 271,25
D	BLE	1 505 532 091,59
	Hamburg-Jonas	1 701 256 044,84
	Baden-Württemberg MLR	579 278 935,91
	Bayern StMELF	1 484 357 440,86
	Bayern StMLU	6 041 546,06
	Berlin SenWiTech	4 425 636,84
	Brandenburg MELF	674 142 792,35
	Bremen	2 896 597,86
	Hamburg	6 924 243,90
	Hessen HMILFN	344 617 428,70
	Mecklenburg-Vorpommern LM	761 465 871,78
	Niedersachsen MELF	1 115 764 839,33
	Nordrhein-Westfalen LfEJ	18 512 582,05
	Nordrhein-Westfalen LfA	2 599 931,35
	Nordrhein-Westfalen Rheinland	169 578 932,53
	Nordrhein-Westfalen Westfalen	504 111 042,75
	Rheinland-Pfalz MWVLW	234 217 895,86
	Saarland MUEV	26 244 637,73
	Sachsen	540 086 960,84
	Sachsen-Anhalt ML	663 773 183,12
	Schleswig-Holstein MELFF	494 842 116,07
	Schleswig-Holstein MNU	2 299 588,04
	Thüringen TLVwA	483 656 011,47
	B1-370 clearance	– 75 064 197,07
EL	GEDIDAGEP	838 160 189 878,00
E	FEGA	176 622 424 025,00
	FROM	997 862 387,00
	Andalucía	158 749 077 854,00
	Aragón	56 996 912 693,00
	Baleares	2 002 618 728,00
	Canarias	20 203 182 543,00
	Castilla - La Mancha	107 607 253 191,00
	Castilla - Léon	101 909 395 948,00
	Cataluña	41 124 257 471,00
	Extremadura	65 813 869 858,00
	La Rioja	3 329 208 597,00
	Madrid	5 653 252 192,00
	Murcia	4 682 126 868,00

Member State	Paying agency	Amounts cleared in national currency
	Navara	11 998 565 946,00
	País Vasco	5 154 070 222,00
	Valencia	17 398 240 968,00
	B1-370 clearance	– 32 487 405 069,00
F	CNASEA	1 526 689 252,83
	FIOM	63 082 667,99
	FIRS	4 148 363 155,14
	ODEADOM	748 616 162,82
	OFIVAL	6 126 108 661,34
	ONIC	25 948 719 407,57
	ONIFLHOR	1 608 911 698,37
	ONILAIT	5 924 630 655,57
	ONIVINS	548 285 198,79
	SAV	949 107 896,19
	Services déconcentrés du Trésor et services déconcentrés du ministère de l'agriculture, de la pêche et de l'alimentation	3 633 110 517,79
	SIDO	9 335 823 714,86
	B1-370 clearance	– 403 799 738,30
IRL	DAF	1 525 117 390,50
I	AIMA	10 196 745 153 861,00
	DCCC	663 368 728 149,00
	ENR	21 444 587 915,00
	IGFOR	189 688 274 010,00
	B1-370 clearance	– 758 842 187 217,00
L	Ministère de l'agriculture	908 885 653,00
NL	DLG	10 400 783,08
	HPA	857 456 060,39
	LASER	1 400 677 863,39
	MVO	94 496,06
	PT	13 061 474,68
	PVE	455 372 433,20
	PVis	257 461,90
	PZ	1 142 552 375,74
	STOAS	3 592 837,00
	B1-370 clearance	– 14 324 136,39
A	AMA	10 903 960 880,19
	BMLF Abt. VI B 8 (Wein)	13 076 095,76
	ZA Salzburg	859 728 147,00
	Landesamt Salzburg	6 506 473,10
	Landesamt Tirol	7 090 955,00
	Landesamt Vorarlberg	339 022 ,00
	B1-370 clearance	12 163 722,02
P	INGA	111 408 949 689,00
	IFADAP	17 541 197 843,00
FIN	MMM	3 324 841 560,72
S	SJV	6 392 399 066,57

Member State	Paying agency	Amounts cleared in national currency
UK	CCW	1 257 614,84
	DANI	148 223 938,92
	FC	8 174 280,00
	IBEA	991 157 457,58
	MAFF	1 504 858 766,12
	SOAEFD	349 879 994,23
	WOAD	163 790 853,24

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 1997

List of paying agencies for which the accounts are disjoined and are subject of a later clearance decision

Member State	Paying agency
E	Asturias
	Cantabria
	Galicia

ANNEX III

CLEARANCE OF THE PAYING AGENCIES' ACCOUNTS — FINANCIAL YEAR 1997

Amount to be recovered from or paid to the Member State

Member State	1997 — 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	disjoined					
	= 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	39 253 306 887,00	0,00	39 253 306 887,00	− 2 376 822,00	39 250 930 065,00	39 250 929 289,00	776,00
DK	9 189 989 070,11	0,00	9 189 989 070,11	− 176 830,92	9 189 812 239,19	9 189 894 773,68	− 82 534,49
D	11 251 562 154,76	0,00	11 251 562 154,76	− 142 380,89	11 251 419 773,87	11 251 897 676,60	− 477 902,73
EL	838 160 189 878,00	0,00	838 160 189 878,00	− 321 314 275,00	837 838 875 603,00	837 583 977 475,00	254 898 128,00
E	747 754 914 422,00	17 935 173 742,00	765 690 088 164,00	− 11 605 439 889,00	754 084 648 275,00	754 685 638 584,00	− 600 990 309,00
F	60 157 649 250,96	0,00	60 157 649 250,96	−4 532 466,08	60 153 116 784,88	60 151 709 299,00	1 407 485,88
IRL	1 525 117 390,50	0,00	1 525 117 390,50	− 186 971,60	1 524 930 418,90	1 520 687 927,48	4 242 491,42
I	10 312 404 556 718,00	0,00	10 312 404 556 718,00	− 474 076 264 288,00	9 838 328 292 430,00	9 825 639 066 480,00	12 689 225 950,00
L	908 885 653,00	0,00	908 885 653,00	0,00	908 885 653,00	908 885 653,00	0,00
NL	3 869 141 649,05	0,00	3 869 141 649,05	− 258 085,82	3 868 883 563,23	3 869 260 954,45	− 377 391,22
A	11 802 865 295,07	0,00	11 802 865 295,07	− 174 942,77	11 802 690 352,30	11 802 690 352,30	0,00
P	128 950 147 532,00	0,00	128 950 147 532,00	−1 022 297 539,00	127 927 849 993,00	128 836 342 287,00	− 908 492 294,00
FIN	3 324 841 560,72	0,00	3 324 841 560,72	0,00	3 324 841 560,72	3 324 841 560,72	0,00
S	6 392 399 066,57	0,00	6 392 399 066,57	0,00	6 392 399 066,57	6 392 399 066,57	0,00
UK	3 167 342 904,93	0,00	3 167 342 904,93	− 4 216 827,76	3 163 126 077,17	3 172 224 202,39	− 9 098 125,22

(1) For the calculation of the amount to be recovered from or paid to the Member State the amount taken into account is either 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 non-compliance with payment deadlines established in September and October 1997.