COMMISSION DECISION

of 1 March 2000

amending Decision 1999/187/EC on the clearance of the accounts presented by the Member States in respect of the expenditure for 1995 of the Guarantee Section of the European Agricultural Guidance and Guarantee Fund (EAGGF)

(notified under document number C(2000) 486)

(Only the German and Italian texts are authentic)

(2000/197/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 Committee of the European Agricultural Guidance and Guarantee Fund,

Whereas:

(1) Before the Commission determines a financial correction within the framework of a decision on the clearance of accounts the Member State must be able, if it wishes, to seek recourse to the conciliation procedure established by Decision 94/442/EC of 1 July 1994 setting up a conciliation procedure in the context of the clearance of the accounts of the European Agricultural Guidance and Guarantee Fund (EAGGF) Guarantee Section [3]. In that case it is necessary that the Commission should examine, prior to its decision, the report drawn up by the conciliation body. The time limits laid down for the procedure had not expired, for all the eligible corrections, on the date of adoption of Decision 1999/596/EC of 28 July 1999 [4] which last amended Commission Decision 1999/187/EC of 3 February 1999 on the clearance of the accounts presented by the Member States in respect of the expenditure for 1995 of the Guarantee Section of the European Agricultural Guidance and Guarantee Fund (EAGGF) [5]. Decisions 1999/187/EC and 1999/596/EC did not cover the corresponding amounts of expenditure declared by the Member States concerned in respect of 1995. The conciliation procedure has been completed for all of the financial corrections concerned. As a result, the expenditure relating thereto should be cleared by this Decision.

(2) Within the framework of Case C-245/97 before the Court of Justice concerning the overrun of payment time limits in Germany for 1993 in particular and appealing against Commission Decision 97/333/EC of 23 April 1997 on the clearance of the accounts presented by the Member States in respect of the expenditure for 1993 on the Guarantee Section of the European Agricultural Guidance and Guarantee Fund (EAGGF) [6], the Commission has stated that it is prepared to accept the evidence of compliance with the time limits for payment provided by the German authorities in respect of aid for the temporary set-aside of arable land and to withdraw the financial correction relating thereto.

(3) 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 attributable to administrative authorities or other bodies of the Member States. Some of those financial consequences which cannot be borne by the Community budget should be included within the scope of this Decision.

(4) 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 88 and 226 of the Treaty are now in progress or were terminated after 31 October 1999.

(5) 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 pending on 31 October 1999 and relating to matters covered by this Decision,

HAS ADOPTED THIS DECISION:

Article 1

The sections of the Annex to Decision 1999/187/EC relating to Germany and Italy are hereby replaced by the Annex to this Decision.

[1] OJ L 94, 28.4.1970, p. 13.
[2] OJ L 125, 8.6.1995, p. 1.
[3] OJ L 182, 16.7.1994, p. 45.
[4] OJ L 226, 27.8.1999, p. 26.
[5] OJ L 61, 10.3.1999, p. 37.
[6] OJ L 139, 30.5.1997, p. 30.

Article 2

The additional amounts of ITL – 74 991 756 585 and DEM + 485 466,68 arising under points 3 of the Annex and chargeable by virtue of this Decision are to be taken into account as part of the expenditure referred to in Article 4(1) of Commission Regulation (EC) No 296/96 [1] for the month of April 2000.

Article 3

This Decision is addressed to the Federal Republic of Germany and the Italian Republic.

Done at Brussels, 1 March 2000.

For the Commission

Franz FISCHLER

Member of the Commission

[1] OJ L 39, 17.2.1996, p. 5.

ANNEX

GERMANY

EAGGF Guarantee Section expenditure Financial year: 1995	DEM
1. **Expenditure recognised**	
(a) Expenditure declared by the Member State in respect of the present clearance	10 424 357 455,08
(b) Expenditure declared during the preceding year but excluded from that clearance	625 852 168,80
(c) Expenditure declared, excluded from the present clearance	0,00
(d) Expenditure declared, which is already subject to a clearance decision	0,00
(e) Expenditure declared, coming under the present clearance (a + b + c + d)	11 050 209 623,88
(f) Expenditure disallowed	– 42 621 660,21
(g) Total expenditure recognised (e + f)	11 007 587 963,67
2. **Expenditure charged**	
(a) Expenditure charged in respect of the present year	10 420 913 174,43
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	625 852 168,80
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	0,00
(d) Expenditure charged in respect of the present year, which is already subject to a clearance decision	0,00
(e) Expenditure charged to a later exercise	0,00
(f) Total expenditure charged, coming under the present clearance (a + b + c + d + e)	11 046 765 343,23
3. **Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f – 1g)**	39 177 379,56

ITALY

EAGGF Guarantee Section expenditure Financial year: 1995	ITL
1. **Expenditure recognised**	
(a) Expenditure declared by the Member State in respect of the present clearance	8 244 825 976 202
(b) Expenditure declared during the preceding year but excluded from that clearance	449 078 987 827
(c) Expenditure declared, excluded from the present clearance	0
(d) Expenditure declared, which is already subject to a clearance decision	0
(e) Expenditure declared, coming under the present clearance (a + b + c + d)	8 693 904 964 029
(f) Expenditure disallowed	– 235 094 232 639
(g) Total expenditure recognised (e + f)	8 458 810 731 390
2. **Expenditure charged**	
(a) Expenditure charged in respect of the present year	8 204 701 239 447
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	449 078 987 827
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	0
(d) Expenditure charged in respect of the present year, which is already subject to a clearance decision	0
(e) Expenditure charged to a later exercise	0
(f) Total expenditure charged, coming under the present clearance (a + b + c + d + e)	8 653 780 227 274
3. **Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f – 1g)**	194 969 495 884