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II

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COMMISSION

COMMISSION DECISION

of 8 February 1984

on the clearance of the accounts presented by the French Republic in respect of the European Agricultural Guidance and Guarantee Fund, Guarantee Section, expenditure for 1978

(Only the French text is authentic)

(84/198/EEC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic 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 (EEC) No 3509/80 ⁽²⁾, and in particular Article 5 (2) 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 presented by the Member States, clears the accounts of the departments and agencies referred to in Article 4 of that Regulation;

Whereas France has transmitted to the Commission the documents required to clear the accounts for 1978; whereas the latter has carried out on-the-spot inspections as 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 the clearance of the accounts of the European Agricultural Guidance and Guarantee Fund, Guarantee Section ⁽³⁾, pro-

vides 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 Fund, Guarantee Section, and also the determination of the amount of the Community's financial resources still available in each Member State;

Whereas, under Articles 2 and 3 of Regulation (EEC) No 729/70, only refunds on exports to non-member countries and intervention intended to stabilize agricultural markets, respectively granted and undertaken according to Community rules within the framework of the common organization of agricultural markets, may be financed; whereas the inspections carried out show that part of the expenditure declared, totalling FF 89 393 391,86, does not satisfy the requirements of these provisions and must therefore be disallowed; whereas the Member State has been fully informed of this deduction and has had an opportunity to state its views thereon;

Whereas the disallowed expenditure includes an amount of FF 7 638 213,48 for aid to the private storage of table wines and an amount of FF 234 030,82 for aid to the private storage of concentrated grape musts, an amount of FF 1 145 426,92 for aid to the supplementary storage of table wines and an amount of FF 56 071 227,57 for aid to the obligatory distillation of the by-products of wine-making; whereas information known to the Commission at present does not, however, exclude the possibility that this expenditure or part of it may in fact qualify; whereas in order not to delay the present Decision, it is appropriate to

⁽¹⁾ OJ No L 94, 28. 4. 1970, p. 13.

⁽²⁾ OJ No L 367, 31. 12. 1980, p. 87.

⁽³⁾ OJ No L 186, 16. 8. 1972, p. 1.

provide that this expenditure may still be recognized when the 1980 accounts are cleared on condition that the Member State supplies the necessary evidence justifying Community financing;

Whereas under Council Regulation (EEC) No 1078/77 of 17 May 1977 introducing a system of premiums for the non-marketing of milk and milk products and for the conversion of dairy herds ⁽¹⁾, as last amended by Regulation (EEC) No 1365/80 ⁽²⁾, 60 % of expenditure on these measures is borne by the Guarantee Section of the EAGGF and 40 % by the Guidance Section; whereas the said measures rank as intervention within the meaning of Article 3 of Regulation (EEC) No 729/70 and constitute a 'common measure' within the meaning of Article 6 (1) of that Regulation; whereas the Guidance Section expenditure items must therefore be included when the accounts for guarantee expenditure financed by the EAGGF are cleared;

Whereas under Decision 83/35/EEC ⁽³⁾ on the clearance of the 1976 accounts, the Commission may still recognize an amount of FF 703 469 405,27 for the wine sector and under Decision 83/46/EEC ⁽⁴⁾ concerning the clearance of the 1977 accounts an amount of FF 210 985 409,27, also for the wine sector, if further examination shows that the requirements for Community financing are met; whereas the results of this examination do show that a partial amount of FF 604 192 500,10 can be recognized in respect of the reservation contained in Decision 83/35/EEC and a partial amount of FF 148 005 812,75 with regard to the reservation contained in Decision 83/46/EEC; these amounts have been included in an overall sum recognized;

Whereas this Decision cannot affect the results of investigations being carried out into the fruit and vegetables sector,

HAS ADOPTED THIS DECISION:

Article 1

1. The expenditure by the French Republic recognized as chargeable to the European Agricultural Guidance and Guarantee Fund, Guarantee Section, in respect of 1978 totals, in accordance with Annex I, FF 10 488 638 659,06.

2. The expenditure recognized as chargeable to the EAGGF pursuant to Regulation (EEC) No 1078/77 totals, in accordance with Annex II, FF 222 292 070,48.

Article 2

The financial resources available at the end of 1978 totals, in accordance with Annex I, FF 758 745 484,88 and, in accordance with Annex II, FF 31 419 075,52.

Article 3

This Decision is addressed to the French Republic.

Done at Brussels, 8 February 1984.

For the Commission

Poul DALSAER

Member of the Commission

⁽¹⁾ OJ No L 131, 26. 5. 1977, p. 1.

⁽²⁾ OJ No L 140, 5. 6. 1980, p. 18.

⁽³⁾ OJ No L 38, 10. 2. 1983, p. 26.

⁽⁴⁾ OJ No L 40, 12. 2. 1983, p. 49.

*ANNEX I***Clearance of the accounts concerning the expenditure financed by the EAGGF, Guarantee Section,
for 1978***(FF)*

1. Funds available after clearance of 1977 accounts	1 872 384 143,94
2. Advances received for 1978	9 375 000 000,00
3. Total funds available to cover expenditure for 1978	11 247 384 143,94
4. Expenditure recognized for 1978 ⁽¹⁾ :	
(a) Expenditure declared	9 825 833 738,07
(b) Expenditure disallowed	89 393 391,86
— of which, definitive decision deferred to 1980	65 088 898,79
(c) Expenditure recognized after clearance of the 1975, 1976 and 1977 accounts	752 198 312,85
(d) Expenditure recognized for 1978	10 488 638 659,06
5. Funds available after clearance of 1978 accounts	758 745 484,88

⁽¹⁾ Excluding expenditure on measures under Regulation (EEC) No 1078/77.

*ANNEX II***Clearance of the accounts concerning the expenditure financed by the EAGGF under Regulation
(EEC) No 1078/77 for 1978***(FF)*

1. Funds available after clearance of 1977 accounts	49 711 146,00
2. Advances received for 1978	204 000 000,00
3. Total funds available to cover 1978 expenditure	253 711 146,00
4. Expenditure incurred in 1978 recognized as charge- able to the EAGGF:	222 292 070,48
(a) Guarantee Section	133 375 242,29
(b) Guidance Section	88 916 828,19
5. Funds available after clearance of 1978 accounts	31 419 075,52

COMMISSION DECISION**of 8 February 1984****on the clearance of the accounts presented by the French Republic in respect of the European Agricultural Guidance and Guarantee Fund, Guarantee Section, expenditure for 1979****(Only the French text is authentic)****(84/199/EEC)**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic 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 (EEC) No 3509/80 ⁽²⁾, and in particular Article 5 (2) 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 presented by the Member States, clears the accounts of the departments and agencies referred to in Article 4 of that Regulation;

Whereas France has transmitted to the Commission the documents required to clear the accounts for 1979; whereas the latter has carried out on-the-spot inspections as 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 the clearance of the accounts of the European Agricultural Guidance and Guarantee Fund, Guarantee Section ⁽³⁾, 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 Fund, Guarantee Section, and also the determination of the amount of the Community's financial resources still available in each Member State;

Whereas under Articles 2 and 3 of Regulation (EEC) No 729/70, only refunds on exports to non-member

countries and intervention intended to stabilize agricultural markets, respectively granted and undertaken according to Community rules within the framework of the common organization of agricultural markets, may be financed; whereas the inspections carried out show that part of the expenditure declared, totalling FF 100 106 370,72, does not satisfy the requirements of these provisions and must therefore be disallowed; whereas the Member State has been fully informed of this deduction and has had the opportunity to state its views thereon;

Whereas the disallowed expenditure includes an amount of FF 8 875 447,03 for aid to the private storage of table wines and an amount of FF 367 922,26 for aid to the private storage of concentrated grape musts, an amount of FF 609,12 for aid to supplementary storage of table wines and an amount of FF 51 764 638,33 for aids to the obligatory distillation of the by-products of wine-making; whereas information known to the Commission at present does not, however, exclude the possibility that this expenditure or part of it may in fact qualify; whereas in order not to delay the present Decision, it is appropriate to provide that this expenditure may still be recognized when the 1980 accounts are cleared on condition that the Member State supplies the necessary evidence justifying Community financing;

Whereas under Council Regulation (EEC) No 1078/77 of 17 May 1977 introducing a system of premiums for the non-marketing of milk and milk products and for the conversion of dairy herds ⁽⁴⁾, as last amended by Regulation (EEC) No 1365/80 ⁽⁵⁾, 60 % of expenditure on those measures is borne by the Guarantee Section of the EAGGF and 40 % by the Guidance Section; whereas the said measures rank as intervention within the meaning of Article 3 of Regulation (EEC) No 729/70 and constitute a 'common measure' within the meaning of Article 6 (1) of that Regulation; whereas the Guidance Section expenditure items must therefore be included

⁽¹⁾ OJ No L 94, 28. 4. 1970, p. 13.

⁽²⁾ OJ No L 367, 31. 12. 1980, p. 87.

⁽³⁾ OJ No L 186, 16. 8. 1972, p. 1.

⁽⁴⁾ OJ No L 131, 26. 5. 1977, p. 1.

⁽⁵⁾ OJ No L 140, 5. 6. 1980, p. 18.

when the accounts for guarantee expenditure financed by the EAGGF are cleared;

Whereas expenditure made under Regulation (EEC) No 1078/77 during 1979 is recognized subject to reservation, since a final assessment as to its compatibility with Community law has not yet been possible; whereas a final decision concerning this expenditure will be taken when the 1980 accounts are cleared;

Whereas this Decision cannot affect the results of enquiries being carried out into the fruit and vegetables sector,

HAS ADOPTED THIS DECISION:

Article 1

1. The expenditure by the French Republic recognized as chargeable to the European Agricultural Guidance and Guarantee Fund, Guarantee Section, in respect of the 1979 financial year totals, in accordance with Annex I, FF 14 456 132 294,59.

2. The expenditure recognized as chargeable to the EAGGF pursuant to Regulation (EEC) No 1078/77 totals, in accordance with Annex II, FF 149 014 911,33

Article 2

The financial resources available at the end of 1979 totals, in accordance with Annex I, FF 232 313 190,29 and, in accordance with Annex II, a negative balance of FF 5 395 835,81.

Article 3

This Decision is addressed to the French Republic.

Done at Brussels, 8 February 1984.

For the Commission

Poul DALSGER

Member of the Commission

*ANNEX I***Clearance of the accounts concerning the expenditure financed by the EAGGF, Guarantee Section, for 1979***(FF)*

1. Funds available after clearance of 1978 accounts	758 745 484,88
2. Advances received for 1979	13 929 700 000,00
3. Total funds available to cover expenditure for 1979	14 688 445 484,88
4. Expenditure recognized for 1979 ⁽¹⁾ :	
(a) Expenditure declared	14 556 238 665,31
(b) Expenditure disallowed	100 106 370,72
— of which, definitive decision deferred to 1980	61 008 616,74
(c) Expenditure recognized	14 456 132 294,59
5. Funds available after clearance of 1979 accounts	232 313 190,29

⁽¹⁾ Excluding expenditure on measures under Regulation (EEC) No 1078/77.

*ANNEX II***Clearance of the accounts concerning the expenditure financed by the EAGGF under Regulation (EEC) No 1078/77 for 1979***(FF)*

1. Funds available after clearance of 1978 accounts	31 419 075,52
2. Advances received for 1979	112 200 000,00
3. Total funds available to cover 1979 expenditure	143 619 075,52
4. Expenditure incurred in 1979 recognized as chargeable to the EAGGF	149 014 911,33
(a) Guarantee Section	89 408 946,80
(b) Guidance Section	59 605 964,53
5. Funds available after clearance of 1979 accounts	— 5 395 835,81

COMMISSION DECISION**of 8 February 1984****on the clearance of the accounts presented by the Federal Republic of Germany in respect of the European Agricultural Guidance and Guarantee Fund, Guarantee Section, expenditure for 1978****(Only the German text is authentic)****(84/200/EEC)**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic 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 (EEC) No 3509/80 ⁽²⁾, and in particular Article 5 (2) 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 presented by the Member States, clears the accounts of the departments and agencies referred to in Article 4 of that Regulation;

Whereas Germany has transmitted to the Commission the documents required to clear the accounts for 1978; whereas the latter has carried out on-the-spot inspections as 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 the clearance of the accounts of the European Agricultural Guidance and Guarantee Fund, Guarantee Section ⁽³⁾, 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 Fund, Guarantee Section, and also the determination of the amount of the Community's financial resources still available in each Member State;

Whereas, under Articles 2 and 3 of Regulation (EEC) No 729/70, only refunds on exports to non-member countries and intervention intended to

stabilize agricultural markets, respectively granted and undertaken according to Community rules within the framework of the common organization of agricultural markets, may be financed; whereas the inspections carried out show that part of the expenditure declared, totalling DM 4 026 626,16, does not satisfy the requirements of these provisions and must therefore be disallowed; whereas the Member State has been fully informed of this deduction and has had an opportunity to state its views thereon;

Whereas the disallowed expenditure includes an amount of DM 1 073 376,30 for aid to the private storage of table wines and an amount of DM 79 804,15 for aid to the relocation of table wines; whereas information known to the Commission at present does not, however, exclude the possibility that this expenditure or part of it may in fact qualify; whereas in order not to delay the present Decision, it is appropriate to provide that this expenditure may still be recognized when the 1980 accounts are cleared on condition that the Member State supplies the necessary evidence justifying Community financing; whereas the Commission, in the light of the judgment of the Court of Justice in the appeal by the Grand Duchy of Luxembourg against Commission Decisions 83/38/EEC ⁽⁴⁾ and 83/49/EEC ⁽⁵⁾, relating to a similar question, will review its position in the course of the first accounts clearance operation subsequent to the Court's ruling;

Whereas under Council Regulation (EEC) No 1078/77 of 17 May 1977 introducing a system of premiums for the non-marketing of milk and milk products and for the conversion of dairy herds ⁽⁶⁾, as last amended by Regulation (EEC) No 1365/80 ⁽⁷⁾, 60 % of expenditure on these measures is borne by the Guarantee Section of the EAGGF and 40 % by the Guidance Section; whereas the said measures rank as intervention within the meaning of Article 3 of Regulation (EEC) No 729/70 and constitute a 'common measure' within the meaning of Article

⁽¹⁾ OJ No L 94, 28. 4. 1970, p. 13.

⁽²⁾ OJ No L 367, 31. 12. 1980, p. 87.

⁽³⁾ OJ No L 186, 16. 8. 1972, p. 1.

⁽⁴⁾ OJ No L 38, 10. 2. 1983, p. 32.

⁽⁵⁾ OJ No L 40, 12. 2. 1983, p. 57.

⁽⁶⁾ OJ No L 131, 26. 5. 1977, p. 1.

⁽⁷⁾ OJ No L 140, 5. 6. 1980, p. 18.

6 (1) of that Regulation; whereas the Guidance Section expenditure items must therefore be included when the accounts for guarantee expenditure financed by the EAGGF are cleared;

Whereas this Decision cannot affect the financial implications of a special case concerning the buying-in and use for manufacture of compound feed of a product not being skimmed-milk powder eligible for such operations,

HAS ADOPTED THIS DECISION:

Article 1

1. The expenditure by the Federal Republic of Germany recognized as chargeable to the European Agricultural Guidance and Guarantee Fund, Guarantee Section, in respect of 1978 totals, in accordance with Annex I, DM 6 229 790 540,27.

2. The expenditure recognized as chargeable to the EAGGF pursuant to Regulation (EEC) No 1078/77 totals, in accordance with Annex II, DM 225 677 823,71.

Article 2

The financial resources available at the end of 1978 totals, in accordance with Annex I, a negative balance of DM 32 982 301,88 and, in accordance with Annex II, DM 13 213 321,51.

Article 3

This Decision is addressed to the Federal Republic of Germany.

Done at Brussels, 8 February 1984.

For the Commission

Poul DALSGER

Member of the Commission

*ANNEX I***Clearance of the accounts concerning the expenditure financed by the EAGGF, Guarantee Section, for 1978***(DM)*

1. Funds available after clearance of 1977 accounts and rectification of the financial year 1975 under Decision 83/55/EEC	96 808 238,39
2. Advances received for 1978	6 100 000 000,00
3. Total funds available to cover expenditure for 1978	6 196 808 238,39
4. Expenditure recognized for 1978 ⁽¹⁾ :	
(a) Expenditure declared	6 233 817 166,43
(b) Expenditure disallowed	4 026 626,16
— of which, definitive decision deferred to 1980	1 153 180,45
(c) Expenditure recognized	6 229 790 540,27
5. Funds available after clearance of 1978 accounts	— 32 982 301,88

⁽¹⁾ Excluding expenditure on measures under Regulation (EEC) No 1078/77.

*ANNEX II***Clearance of the accounts concerning the expenditure financed by the EAGGF under Regulation (EEC) No 1078/77 for 1978***(DM)*

1. Funds available after clearance of 1977 accounts	21 651 145,22
2. Advances received for 1978	217 240 000,00
3. Total funds available to cover 1978 expenditure	238 891 145,22
4. Expenditure incurred in 1978 recognized as chargeable to the EAGGF	225 677 823,71
(a) Guarantee Section	135 406 694,22
(b) Guidance Section	90 271 129,49
5. Funds available after clearance of 1978 accounts	13 213 321,51

COMMISSION DECISION**of 8 February 1984**

on the clearance of the accounts presented by the Federal Republic of Germany in respect of the European Agricultural Guidance and Guarantee Fund, Guarantee Section, expenditure for the financial year 1979 and amending Decision 81/1034/EEC on the clearance of the accounts presented by the Federal Republic of Germany in respect of expenditure for the financial year 1975

(Only the German text is authentic)

(84/201/EEC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic 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 (EEC) No 3509/80 ⁽²⁾, and in particular Article 5 (2) 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 presented by the Member States, clears the accounts relating to expenditure made by the departments and agencies referred to in Article 4 of that Regulation;

Whereas Germany has transmitted to the Commission the documents required to clear the accounts for 1979; whereas the latter has carried out on-the-spot inspections as 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 the clearance of the accounts of the European Agricultural Guidance and Guarantee Fund, Guarantee Section ⁽³⁾, 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 Fund, Guarantee Section, and also the determination of the amount of the Community's financial resources still available in each Member State;

Whereas under Articles 2 and 3 of Regulation (EEC) No 729/70, only refunds on exports to non-member countries and intervention intended to stabilize agricultural markets, granted and undertaken according to Community rules within the framework of the common organization of agricultural markets, may be financed; whereas the inspections carried out show that a part of the expenditure declared, totalling DM 2 436 968,22, does not satisfy these conditions and must therefore be disallowed; whereas the Member State has been fully informed of this deduction and has had an opportunity to state its views thereon;

Whereas the disallowed expenditure includes an amount of DM 187 899,42 for aid to the private storage of table wines and an amount of DM 193 402,45 for aid to supplementary storage of table wines and an amount of DM 3 689,54 for aid to relocation of table wines; whereas the information available to the Commission at the present time does not, however, rule out the possibility that such expenditure or part of it may qualify for EAGGF financing; whereas to avoid delaying this Decision, it should be provided that such expenditure may still be recognized when the 1980 accounts are cleared on condition that the Member State submits the necessary evidence justifying Community financing; whereas the Commission, in the light of the judgment of the Court of Justice in the appeal by the Grand Duchy of Luxembourg against Commission Decisions 83/38/EEC ⁽⁴⁾ and 83/49/EEC ⁽⁵⁾ concerning a similar question, will review its position in the course of the first accounts clearance operation subsequent to following the Court's ruling;

Whereas under Council Regulation (EEC) No 1078/77 introducing a system of premiums for the non-marketing of milk and milk products and for the conversion of dairy herds ⁽⁶⁾, as last amended by Regulation (EEC) No 1365/80 ⁽⁷⁾, 60 %

(1) OJ No L 94, 28. 4. 1970, p. 13.
(2) OJ No L 367, 31. 12. 1980, p. 87.
(3) OJ No L 186, 16. 8. 1972, p. 1.

(4) OJ No L 38, 10. 2. 1983, p. 32.
(5) OJ No L 40, 12. 2. 1983, p. 57.
(6) OJ No L 131, 26. 5. 1977, p. 1.
(7) OJ No L 140, 5. 6. 1980, p. 18.

of expenditure relating to these measures is borne by the Guarantee Section of the EAGGF and 40 % by the Guidance Section; whereas these measures rank as intervention within the meaning of Article 3 of Regulation (EEC) No 729/70 and constitute a 'common measure' within the meaning of Article 6 (1) of that Regulation; whereas the relevant Guidance Section expenditure items must therefore be included when the accounts for guarantee expenditure financed by the EAGGF are cleared;

Whereas this Decision does not affect the financial implications of a particular case concerning buying-in and use for manufacture of compound feed of a product not being skimmed-milk powder eligible for such operations;

Whereas, under Commission Decision 81/1034/EEC of 16 November 1981⁽¹⁾, a fraction of the declared expenditure, corresponding to monetary compensatory amounts granted on export for deliveries in respect of national food-aid measures, was not financed for the reason that these amounts were not granted in accordance with Community rules under the common organization of agricultural markets;

Whereas, an amount of DM 11 570 202,60 has already been taken as chargeable to the EAGGF under the clearance of accounts for the financial year 1976, and that for this reason the amount not financed by the EAGGF for the financial year 1975 is reduced to DM 5 407 890,68;

Whereas, by its judgment of 7 November 1983 in Case 46/82 the Court of Justice annulled Decision 81/1034/EEC in so far as the Commission refused to charge to the EAGGF the disputed amount paid by the authorities of the Federal Republic of Germany as monetary compensatory amounts granted on export to non-member countries in the context of national food aid;

Whereas, under Article 176 of the Treaty, the Commission is required to take the necessary measures to comply with the judgment of the Court of Justice; whereas, therefore, the said expenditure incurred by the Federal Republic of Germany in respect of 1975 should be recognized as chargeable to the EAGGF, Guarantee Section,

HAS ADOPTED THIS DECISION:

Article 1

1. The expenditure by the Federal Republic of Germany recognized as chargeable to the European Agricultural Guidance and Guarantee Fund, Guarantee Section, in respect of 1979 totals, in accordance with Annex I, DM 6 203 444 643,02.

2. The expenditure recognized as chargeable to the EAGGF pursuant to Regulation (EEC) No 1078/77 totals, in accordance with Annex II, DM 188 385 705,28.

Article 2

The expenditure declared by the Federal Republic of Germany in respect of monetary compensatory amounts granted on exportation to non-member countries in the context of national food-aid measures are recognized as chargeable to the EAGGF, Guarantee Section, for an additional amount of DM 5 407 890,68 in respect of the financial year 1975.

Article 3

The financial resources available at the end of 1979 totals, in accordance with Annex I, a negative balance of DM 118 734 835,58, and in accordance with Annex II, DM 38 027 616,23.

Article 4

This Decision is addressed to the Federal Republic of Germany.

Done at Brussels, 8 February 1984.

For the Commission

Poul DALSAER

Member of the Commission

⁽¹⁾ OJ No L 357, 30. 12. 1981, p. 7.

*ANNEX I***Clearance of the accounts concerning the expenditure financed by the EAGGF, Guarantee Section,
for 1979**

	<i>(DM)</i>
1. Funds available after clearance of 1978 accounts	- 32 982 301,88
2. Advances received for 1979	6 123 100 000,00
3. Total funds available to cover expenditure for 1979	6 090 117 698,12
4. Expenditure recognized for 1979 ⁽¹⁾ :	
(a) Expenditure declared	6 205 881 611,24
(b) Expenditure disallowed	2 436 968,22
— of which, definitive decision deferred to 1980	384 991,41
(c) Expenditure recognized:	
— for 1979	6 203 444 643,02
— modification of Decision 81/1034/EEC	5 407 890,68
5. Funds available after clearance of 1979 accounts	- 118 734 835,58

⁽¹⁾ Excluding expenditure on measures under Regulation (EEC) No 1078/77.

*ANNEX II***Clearance of the accounts concerning the expenditure financed by the EAGGF under Regulation
(EEC) No 1078/77 for 1979**

	<i>(DM)</i>
1. Funds available after clearance of 1978 accounts	13 213 321,51
2. Advances received for 1979	213 200 000,00
3. Total funds available to cover 1979 expenditure	226 413 321,51
4. Expenditure incurred in 1979 recognized as charge- able to the EAGGF	118 385 705,28
(a) Guarantee Section	113 031 423,17
(b) Guidance Section	75 354 282,11
5. Funds available after clearance of 1979 accounts	38 027 616,23

COMMISSION DECISION**of 8 February 1984****on the clearance of the accounts presented by the Italian Republic in respect of the European Agricultural Guidance and Guarantee Fund, Guarantee Section, expenditure for 1978****(Only the Italian text is authentic)****(84/202/EEC)**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic 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 (EEC) No 3509/80 ⁽²⁾, and in particular Article 5 (2) 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 presented by the Member States, clears the accounts of the departments and agencies referred to in Article 4 of that Regulation;

Whereas Italy has transmitted to the Commission the documents required to clear the accounts for 1978; whereas the latter has carried out on-the-spot inspections as 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 the clearance of the accounts of the European Agricultural Guidance and Guarantee Fund, Guarantee Section ⁽³⁾, 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 Fund, Guarantee Section, and also the determination of the amount of the Community's financial resources still available in each Member State;

Whereas, under Articles 2 and 3 of Regulation (EEC) No 729/70, only refunds on exports to non-

member countries and intervention intended to stabilize agricultural markets, respectively granted and undertaken according to Community rules within the framework of the common organization of agricultural markets, may be financed; whereas the inspections carried out show that part of the expenditure declared, totalling Lit 63 437 114 151, does not satisfy the requirements of these provisions and must therefore be disallowed; whereas the Member State has been fully informed of this deduction and has had an opportunity to state its views thereon;

Whereas the disallowed expenditure includes an amount of Lit 5 007 527 950 for reduced-price butter for direct consumption in the Community; whereas information known to the Commission at present does not, however, exclude the possibility that this expenditure or part of it may in fact qualify; whereas in order not to delay the present Decision, it is appropriate to provide that this expenditure may still be recognized when the 1980 accounts are cleared on condition that the Member State supplies the necessary evidence justifying Community financing;

Whereas the disallowed expenditure also includes amounts of Lit 96 450 for the distillation of table wines under Regulation (EEC) No 567/76 ⁽⁴⁾ and of Lit 247 382 145 for aid to the distillation of table wines under Regulation (EEC) No 1944/78 ⁽⁵⁾; whereas the Italian Republic has, however, appealed against Commission Decisions 83/37/EEC ⁽⁶⁾ and 83/48/EEC ⁽⁷⁾, concerning a similar matter; whereas, in the light of the judgment of the Court of Justice in the abovementioned cases, the Commission will review its present Decision in the course of the first accounts clearance operation subsequent to the Court's rulings;

Whereas the Commission may still recognize (a), under Decision 83/37/EEC concerning the clear-

⁽¹⁾ OJ No L 94, 28. 4. 1970, p. 13.

⁽²⁾ OJ No L 367, 31. 12. 1980, p. 87.

⁽³⁾ OJ No L 186, 16. 8. 1972, p. 1.

⁽⁴⁾ OJ No L 67, 15. 3. 1976, p. 25.

⁽⁵⁾ OJ No L 221, 12. 8. 1978, p. 6.

⁽⁶⁾ OJ No L 38, 10. 2. 1983, p. 30.

⁽⁷⁾ OJ No L 40, 12. 2. 1983, p. 55.

ance of the 1976 accounts, an amount of Lit 15 244 528 866, including Lit 6 657 105 885 for the wine sector, Lit 6 501 337 156 for the milk and milk products sector and Lit 2 086 085 825 for the pigmeat sector and (b), under Decision 83/48/EEC concerning the clearance of the 1977 accounts, an amount of Lit 26 802 638 755, of which Lit 11 196 233 160 for the wine sector, Lit 11 890 506 998 for the milk and milk products sector, Lit 2 914 632 022 for the cereals sector and Lit 801 275 575 for the pigmeat sector if further examination shows that the conditions governing Community financing are met; whereas the judgments of the Court in Case 61/82 and Case 62/82 of 15 March 1983 do not, however, allow recognition of these amounts,

HAS ADOPTED THIS DECISION:

Article 1

The expenditure by the Italian Republic recognized as chargeable to the European Agricultural Guid-

ance and Guarantee Fund, Guarantee Section, in respect of 1978 totals, in accordance with the Annex, Lit 737 682 067 545.

Article 2

The financial resources available at the end of 1978 totals, in accordance with the Annex, Lit 128 388 017 653.

Article 3

This Decision is addressed to the Italian Republic.

Done at Brussels, 8 February 1984.

For the Commission

Poul DALSAGER

Member of the Commission

ANNEX

Clearance of the accounts concerning the expenditure financed by the EAGGF, Guarantee Section, for 1978

(Lit)

1. Funds available after clearance of 1977 accounts	260 070 085 198
2. Advances received for 1978	606 000 000 000
3. Total funds available to cover expenditure for 1978	866 070 085 198
4. Expenditure recognized for 1978:	
(a) Expenditure declared	801 119 181 696
(b) Expenditure disallowed	63 437 114 151
— of which, definitive decision deferred to 1980	5 255 006 545
(c) Expenditure recognized after clearance of the 1976 and 1977 accounts	—
(d) Expenditure recognized	737 682 067 545
5. Funds available after clearance of 1978 accounts	128 388 017 653

COMMISSION DECISION**of 8 February 1984****on the clearance of the accounts presented by the Italian Republic in respect of the European Agricultural Guidance and Guarantee Fund, Guarantee Section, expenditure for 1979****(Only the Italian text is authentic)****(84/203/EEC)**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic 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 (EEC) No 3509/80 ⁽²⁾, and in particular Article 5 (2) 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 presented by the Member States, clears the accounts of the departments and agencies referred to in Article 4 of that Regulation;

Whereas Italy has transmitted to the Commission the documents required to clear the accounts for 1979; whereas the latter has carried out on-the-spot inspections as 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 the clearance of the accounts of the European Agricultural Guidance and Guarantee Fund, Guarantee Section ⁽³⁾, 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 Fund, Guarantee Section, and also the determination of the amount of the Community's financial resources still available in each Member State;

Whereas under Articles 2 and 3 of Regulation (EEC) No 729/70, only refunds on exports to non-member

countries and intervention intended to stabilize agricultural markets, respectively granted and undertaken according to Community rules within the framework of the common organization of agricultural markets, may be financed; whereas the inspections carried out show that part of the expenditure declared, totalling Lit 27 558 056 846, does not satisfy the requirements of these provisions and must therefore be disallowed; whereas the Member State has been fully informed of this deduction and has had the opportunity to state its views thereon;

Whereas the disallowed expenditure includes an amount of Lit 5 796 083 855 for reduced-price butter for direct consumption in the Community; whereas information known to the Commission at present does not, however, exclude the possibility that this expenditure or part of it may in fact qualify; whereas in order not to delay the present Decision, it is appropriate to provide that this expenditure may still be recognized when the 1980 accounts are cleared on condition that the Member State supplies the necessary evidence justifying Community financing;

Whereas the disallowed expenditure also includes an amount of Lit 10 471 200 355 for the distillation of table wines under Regulation (EEC) No 1944/78 ⁽⁴⁾; whereas the Italian Republic has, however, appealed against Commission Decisions 83/37/EEC ⁽⁵⁾ and 83/48/EEC ⁽⁶⁾, which concern a similar matter; whereas, in the light of the judgment of the Court of Justice in the abovementioned cases the Commission will review its present Decision in the course of the first accounts clearance operation subsequent to the Court's ruling;

Whereas this Decision cannot affect the results of the investigations now being carried out into the oils and fats sector with regard to the aid to the production of olive oil,

⁽¹⁾ OJ No L 94, 28. 4. 1970, p. 13.

⁽²⁾ OJ No L 367, 31. 12. 1980, p. 87.

⁽³⁾ OJ No L 186, 16. 8. 1972, p. 1.

⁽⁴⁾ OJ No L 221, 12. 8. 1978, p. 6.

⁽⁵⁾ OJ No L 38, 10. 2. 1983, p. 30.

⁽⁶⁾ OJ No L 40, 12. 2. 1983, p. 55.

HAS ADOPTED THIS DECISION:

Article 3

This Decision is addressed to the Italian Republic.

Article 1

The expenditure by the Italian Republic recognized as chargeable to the European Agricultural Guidance and Guarantee Fund, Guarantee Section, in respect of the 1979 financial year totals, in accordance with the Annex, Lit 1 446 701 544 283.

Done at Brussels, 8 February 1984.

Article 2

The financial resources available at the end of 1979 totals, in accordance with the Annex, Lit 170 686 473 370.

For the Commission

Poul DALSAGER

Member of the Commission

*ANNEX***Clearance of the accounts concerning the expenditure financed by the EAGGF, Guarantee Section, for 1979***(Lit)*

1. Funds available after clearance of 1978 accounts	128 388 017 653
2. Advances received for 1979	1 489 000 000 000
3. Total funds available to cover expenditure for 1979	1 617 388 017 653
4. Expenditure recognized for 1979:	
(a) Expenditure declared	1 474 259 601 129
(b) Expenditure disallowed	27 558 056 846
— of which, definitive decision deferred to 1980	16 267 239 210
(c) Expenditure recognized	1 446 701 544 283
5. Funds available after clearance of 1979 accounts	170 686 473 370

COMMISSION DECISION**of 8 February 1984****on the clearance of the accounts presented by the Kingdom of the Netherlands in respect of the European Agricultural Guidance and Guarantee Fund, Guarantee Section, expenditure for 1978****(Only the Dutch text is authentic)****(84/204/EEC)**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic 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 (EEC) No 3509/80 ⁽²⁾, and in particular Article 5 (2) 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 presented by the Member States, clears the accounts of the departments and agencies referred to in Article 4 of that Regulation;

Whereas the Netherlands has transmitted to the Commission the documents required to clear the accounts for 1978; whereas the latter has carried out on-the-spot inspections as 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 the clearance of the accounts of the European Agricultural Guidance and Guarantee Fund, Guarantee Section ⁽³⁾, 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 Fund, Guarantee Section, and also the determination of the amount of the Community's financial resources still available in each Member State;

Whereas under Articles 2 and 3 of Regulation (EEC) No 729/70, only refunds on exports to non-member countries and intervention intended to stabilize agricultural markets, respectively granted and undertaken according to Community rules within the framework of the common organization of agricultural markets, may be financed; whereas the inspections carried out show that part of the expenditure declared, totalling Fl 2 804 572,57 does not satisfy the requirements of these provisions and must therefore be disallowed; whereas the Member State has been fully informed of this deduction and has had an opportunity to state its views thereon;

Whereas the disallowed expenditure includes an amount of Fl 1 178 139,69 for export refunds on products in subheading 16.02 B III a) 2 aa) 33 of the Common Customs Tariff; whereas information known to the Commission at present does not, however, exclude the possibility that this expenditure or a part of it may in fact qualify; whereas in order not to delay the present Decision, it is appropriate to provide that this expenditure may still be recognized when the 1980 accounts are cleared on condition that the Member State supplies the necessary evidence justifying Community financing;

Whereas under Council Regulation (EEC) No 1078/77 of 17 May 1977 introducing a system of premiums for the non-marketing of milk and milk products and for the conversion of dairy herds ⁽⁴⁾, as last amended by Regulation (EEC) No 1365/80 ⁽⁵⁾, 60 % of expenditure on those measures is borne by the Guarantee Section of the EAGGF and 40 % by the Guidance Section; whereas the said measures rank as intervention within the meaning of Article 3 of Regulation (EEC) No 729/70 and constitute a 'common measure' within the meaning of Article 6 (1) of that Regulation; whereas the relevant Guidance Section expenditure items must therefore be included when the accounts for guarantee expenditure financed by the EAGGF are cleared,

⁽¹⁾ OJ No L 94, 28. 4. 1970, p. 13.

⁽²⁾ OJ No L 367, 31. 12. 1980, p. 87.

⁽³⁾ OJ No L 186, 16. 8. 1972, p. 1.

⁽⁴⁾ OJ No L 131, 26. 5. 1977, p. 1.

⁽⁵⁾ OJ No L 140, 5. 6. 1980, p. 18.

HAS ADOPTED THIS DECISION:

ance of Fl 12 516 870,51 and, in accordance with Annex II, Fl 1 531 940,10.

Article 1

1. The expenditure by the Kingdom of the Netherlands recognized as chargeable to the European Agricultural Guidance and Guarantee Fund, Guarantee Section, in respect of 1978 totals, in accordance with Annex I, Fl 3 522 036 638,73.

2. The expenditure recognized as chargeable to the EAGGF pursuant to Regulation (EEC) No 1078/77 totals, in accordance with Annex II, Fl 22 100 841,80.

Article 2

The financial resources available at the end of 1978 total, in accordance with Annex I, a negative bal-

Article 3

This Decision is addressed to the Kingdom of the Netherlands.

Done at Brussels, 8 February 1984.

For the Commission

Poul DALSAGER

Member of the Commission

*ANNEX I***Clearance of the accounts concerning the expenditure financed by the EAGGF, Guarantee Section,
for 1978***(Fl)*

1. Funds available after clearance of 1977 accounts	130 019 768,22
2. Advances received for 1978	3 379 500 000,00
3. Total funds available to cover expenditure for 1978	3 509 519 768,22
4. Expenditure recognized for 1978 ⁽¹⁾ :	
(a) Expenditure declared	3 524 841 211,30
(b) Expenditure disallowed	2 804 572,57
— of which, definitive decision deferred to 1980	1 178 139,69
(c) Expenditure recognized	3 522 036 638,73
5. Funds available after clearance of 1978 accounts	— 12 516 870,51

⁽¹⁾ Excluding expenditure on measures under Regulation (EEC) No 1078/77.

*ANNEX II***Clearance of the accounts concerning the expenditure financed by the EAGGF under Regulation
(EEC) No 1078/77 for 1978***(Fl)*

1. Funds available after clearance of 1977 accounts	8 107 781,90
2. Advances received for 1978	15 525 000,00
3. Total funds available to cover 1978 expenditure	23 632 781,90
4. Expenditure incurred in 1978 recognized as charge- able to the EAGGF	22 100 841,80
(a) Guarantee Section	13 260 505,08
(b) Guidance Section	8 840 336,72
5. Funds available after clearance of 1978 accounts	1 531 940,10

COMMISSION DECISION**of 8 February 1984****on the clearance of the accounts presented by the Kingdom of the Netherlands in respect of the European Agricultural Guidance and Guarantee Fund, Guarantee Section, expenditure for 1979****(Only the Dutch text is authentic)****(84/205/EEC)**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic 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 (EEC) No 3509/80 ⁽²⁾, and in particular Article 5 (2) 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 presented by the Member States, clears the accounts of the departments and agencies referred to in Article 4 of that Regulation;

Whereas the Netherlands has transmitted to the Commission the documents required to clear the accounts for 1979; whereas the latter has carried out on-the-spot inspections as 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 the clearance of the accounts of the European Agricultural Guidance and Guarantee Fund, Guarantee Section ⁽³⁾, 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 Fund, Guarantee Section, and also the determination of the amount of the Community's financial resources still available in each Member State;

Whereas under Articles 2 and 3 of Regulation (EEC) No 729/70, only refunds on exports to non-member countries and intervention intended to stabilize agricultural markets, respectively granted and undertaken according to Community rules within the framework of the common organization of agricultural markets, may be financed; whereas the inspections carried out show that part of the expenditure declared, totalling Fl 3 755 209,64 does not satisfy the requirements of these provisions and must therefore be disallowed; whereas the Member State has been fully informed of this deduction and has had an opportunity to state its views thereon;

Whereas the disallowed expenditure includes an amount of Fl 3 074 914,41 for export refunds on products in subheading 16.02 B III a) 2 aa) 33 of the Common Customs Tariff; whereas information known to the Commission at present does not, however, exclude the possibility that this expenditure or part of it may in fact qualify; whereas in order not to delay the present Decision, it is appropriate to provide that this expenditure may still be recognized when the 1980 accounts are cleared on condition that the Member State supplies the necessary evidence justifying Community financing;

Whereas under Council Regulation (EEC) No 1078/77 of 17 May 1977 introducing a system of premiums for the non-marketing of milk and milk products and for the conversion of dairy herds ⁽⁴⁾, as last amended by Regulation (EEC) No 1365/80 ⁽⁵⁾, 60 % of expenditure on those measures is borne by the Guarantee Section of the EAGGF and 40 % by the Guidance Section; whereas the said measures rank as intervention within the meaning of Article 3 of Regulation (EEC) No 729/70 and constitute a 'common measure' within the meaning of Article 6 (1) of that Regulation; whereas the relevant Guidance Section expenditure items must therefore be included when the accounts for guarantee expenditure financed by the EAGGF are cleared,

⁽¹⁾ OJ No L 94, 28. 4. 1970, p. 13.

⁽²⁾ OJ No L 367, 31. 12. 1980, p. 87.

⁽³⁾ OJ No L 186, 16. 8. 1972, p. 1.

⁽⁴⁾ OJ No L 131, 26. 5. 1977, p. 1.

⁽⁵⁾ OJ No L 140, 5. 6. 1980, p. 18.

HAS ADOPTED THIS DECISION:

Article 1

1. The expenditure by the Kingdom of the Netherlands recognized as chargeable to the European Agricultural Guidance and Guarantee Fund, Guarantee Section, in respect of 1979 totals, in accordance with Annex I, Fl 4 290 830 164,82.

2. The expenditure recognized as chargeable to the EAGGF pursuant to Regulation (EEC) No 1078/77 totals, in accordance with Annex II, Fl 18 507 573,80.

Article 2

The financial resources available at the end of 1979

total, in accordance with Annex I, a negative balance of Fl 57 447 035,33 and, in accordance with Annex II, a negative balance of Fl 3 625 633,70.

Article 3

This Decision is addressed to the Kingdom of the Netherlands.

Done at Brussels, 8 February 1984.

For the Commission

Poul DALSAGER

Member of the Commission

*ANNEX I***Clearance of the accounts concerning the expenditure financed by the EAGGF, Guarantee Section,
for 1979**

	(Fl)
1. Funds available after clearance of 1978 accounts	- 12 516 870,51
2. Advances received for 1979	4 245 900 000,00
3. Total funds available to cover expenditure for 1979	4 233 383 129,49
4. Expenditure recognized for 1979 ⁽¹⁾ :	
(a) Expenditure declared	4 294 585 374,46
(b) Expenditure disallowed	3 755 209,64
— of which, definitive decision deferred to 1980	3 074 914,41
(c) Expenditure recognized	4 290 830 164,82
5. Funds available after clearance of 1979 accounts	- 57 447 035,33

⁽¹⁾ Excluding expenditure on measures under Regulation (EEC) No 1078/77.

*ANNEX II***Clearance of the accounts concerning the expenditure financed by the EAGGF under Regulation
(EEC) No 1078/77 for 1979**

	(Fl)
1. Funds available after clearance of 1978 accounts	1 531 940,10
2. Advances received for 1979	13 350 000,00
3. Total funds available to cover 1979 expenditure	14 881 940,10
4. Expenditure incurred in 1979 recognized as charge- able to the EAGGF	18 507 573,80
(a) Guarantee Section	11 104 544,28
(b) Guidance Section	7 403 029,52
5. Funds available after clearance of 1979 accounts	- 3 625 633,70

COMMISSION DECISION**of 8 February 1984****on the clearance of the accounts presented by the Kingdom of Belgium in respect of the European Agricultural Guidance and Guarantee Fund, Guarantee Section, expenditure for 1978****(Only the Dutch and French texts are authentic)****(84/206/EEC)**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic 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 (EEC) No 3509/80 ⁽²⁾, and in particular Article 5 (2) 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 presented by the Member States, clears the accounts of the departments and agencies referred to in Article 4 of that Regulation;

Whereas Belgium has transmitted to the Commission the documents required to clear the accounts for 1978; whereas the latter has carried out on-the-spot inspection as 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 the clearance of the accounts of the European Agricultural Guidance and Guarantee Fund, Guarantee Section ⁽³⁾, 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 Fund, Guarantee Section, and also the determination of the amount of the Community's financial resources still available in each Member State;

Whereas under Articles 2 and 3 of Regulation (EEC) No 729/70, only refunds on exports to non-member countries and intervention intended to stabilize agricultural markets, respectively granted and undertaken according to Community rules within the framework of the common organization of agricultural markets, may be financed; whereas the inspections carried out show that part of the expenditure declared, totalling Bfrs 485 882 564 does not satisfy the requirements of these provisions and must therefore be disallowed; whereas the Member State has been fully informed of this deduction and has had an opportunity to state its views thereon;

Whereas the disallowed expenditure includes an amount of Bfrs 109 567 307 for the leaf tobacco premium; whereas information known to the Commission at present does not, however, exclude the possibility that this expenditure or a part of it may in fact qualify; whereas in order not to delay the present Decision, it is appropriate to provide that this expenditure may still be recognized when the 1980 accounts are cleared on condition that the Member State supplies the necessary evidence justifying Community financing;

Whereas under Council Regulation (EEC) No 1078/77 of 17 May 1977 introducing a system of premiums for the non-marketing of milk and milk products and for the conversion of dairy herds ⁽⁴⁾, as last amended by Regulation (EEC) No 1365/80 ⁽⁵⁾, 60 % of expenditure on those measures is borne by the Guarantee Section of the EAGGF and 40 % by the Guidance Section; whereas the said measures rank as intervention within the meaning of Article 3 of Regulation (EEC) No 729/70 and constitute a 'common measure' within the meaning of Article 6 (1) of that Regulation; whereas the relevant Guidance Section expenditure items must therefore be included when the accounts for guarantee expenditure financed by the EAGGF are cleared,

⁽¹⁾ OJ No L 94, 28. 4. 1970, p. 13.

⁽²⁾ OJ No L 367, 31. 12. 1980, p. 87.

⁽³⁾ OJ No L 186, 16. 8. 1972, p. 1.

⁽⁴⁾ OJ No L 131, 26. 5. 1977, p. 1.

⁽⁵⁾ OJ No L 140, 5. 6. 1980, p. 18.

HAS ADOPTED THIS DECISION:

1978 total, in accordance with Annex I, Bfrs 1 277 698 706 and, in accordance with Annex II, Bfrs 15 006 209.

Article 1

1. The expenditure by the Kingdom of Belgium recognized as chargeable to the European Agricultural Guidance and Guarantee Fund, Guarantee Section, in respect of 1978 totals, in accordance with Annex I, Bfrs 23 627 639 119.

2. The expenditure recognized as chargeable to the EAGGF pursuant to Regulation (EEC) No 1078/77 totals, in accordance with Annex II, Bfrs 121 997 694.

Article 2

The financial resources available at the end of

Article 3

This Decision is addressed to the Kingdom of Belgium.

Done at Brussels, 8 February 1984.

For the Commission

Poul DALSGER

Member of the Commission

*ANNEX I***Clearance of the accounts concerning the expenditure financed by the EAGGF, Guarantee Section, for 1978**

	<i>(Bfrs)</i>
1. Funds available after clearance of 1977 accounts	1 001 337 825
2. Advances received for 1978	23 904 000 000
3. Total funds available to cover expenditure for 1978	24 905 337 825
4. Expenditure recognized for 1978 ⁽¹⁾ :	
(a) Expenditure declared	24 113 521 683
(b) Expenditure disallowed	485 882 564
— of which, definitive decision deferred to 1980	109 567 037
(c) Expenditure recognized	23 627 639 119
5. Funds available after clearance of 1978 accounts	1 277 698 706

⁽¹⁾ Excluding expenditure on measures under Regulation (EEC) No 1078/77.

*ANNEX II***Clearance of the accounts concerning the expenditure financed by the EAGGF under Regulation (EEC) No 1078/77 for 1978**

	<i>(Bfrs)</i>
1. Funds available after clearance of 1977 accounts	3 903
2. Advances received for 1978	137 000 000
3. Total funds available to cover 1978 expenditure	137 003 903
4. Expenditure incurred in 1978 recognized as chargeable to the EAGGF	121 997 694
(a) Guarantee Section	73 198 616
(c) Guidance Section	48 799 078
5. Funds available after clearance of 1978 accounts	15 006 209

COMMISSION DECISION**of 8 February 1984****on the clearance of the accounts presented by the Kingdom of Belgium in respect of the European Agricultural Guidance and Guarantee Fund, Guarantee Section, expenditure for 1979****(Only the Dutch and French texts are authentic)****(84/207/EEC)**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic 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 (EEC) No 3509/80 ⁽²⁾, and in particular Article 5 (2) 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 presented by the Member States, clears the accounts of the departments and agencies referred to in Article 4 of that Regulation;

Whereas Belgium has transmitted to the Commission the documents required to clear the accounts for 1979; whereas the latter has carried out on-the-spot inspections as 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 the clearance of the accounts of the European Agricultural Guidance and Guarantee Fund, Guarantee Section ⁽³⁾, 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 Fund, Guarantee Section, and also the determination of the amount of the Community's financial resources still available in each Member State;

Whereas under Articles 2 and 3 of Regulation (EEC) No 729/70, only refunds on exports to non-member countries and intervention intended to stabilize agricultural markets, respectively granted and undertaken according to Community rules within the framework of the common organization of agricultural markets, may be financed; whereas the inspections carried out show that part of the expenditure declared, totalling Bfrs 210 372 925 does not satisfy the requirements of these provisions and must therefore be disallowed; whereas the Member State has been fully informed of this deduction and has had an opportunity to state its views thereon;

Whereas the disallowed expenditure includes an amount of Bfrs 117 663 053 for the leaf tobacco premium; whereas information known to the Commission at present does not, however, exclude the possibility that this expenditure or part of it may in fact qualify; whereas in order not to delay the present Decision, it is appropriate to provide that this expenditure may still be recognized when the 1980 accounts are cleared on condition that the Member State supplies the necessary evidence justifying Community financing;

Whereas under Council Regulation (EEC) No 1078/77 of 17 May 1977 introducing a system of premiums for the non-marketing of milk and milk products and for the conversion of dairy herds ⁽⁴⁾, as last amended by Regulation (EEC) No 1365/80 ⁽⁵⁾, 60 % of expenditure on those measures is borne by the Guarantee Section of the EAGGF and 40 % by the Guidance Section; whereas the said measures rank as intervention within the meaning of Article 3 of Regulation (EEC) No 729/70 and constitute a 'common measure' within the meaning of Article 6 (1) of that Regulation; whereas the relevant Guidance Section expenditure items must therefore be included when the accounts for guarantee expenditure financed by the EAGGF are cleared,

⁽¹⁾ OJ No L 94, 28. 4. 1970, p. 13.

⁽²⁾ OJ No L 367, 31. 12. 1980, p. 87.

⁽³⁾ OJ No L 186, 16. 8. 1972, p. 1.

⁽⁴⁾ OJ No L 131, 26. 5. 1977, p. 1.

⁽⁵⁾ OJ No L 140, 5. 6. 1980, p. 18.

HAS ADOPTED THIS DECISION:

total, in accordance with Annex I, a balance of Bfrs 866 705 556 and, in accordance with Annex II, a negative balance of Bfrs 11 995 768.

Article 1

1. The expenditure by the Kingdom of Belgium recognized as chargeable to the European Agricultural Guidance and Guarantee Fund, Guarantee Section, in respect of 1979 totals, in accordance with Annex I, Bfrs 31 752 993 150.

2. The expenditure recognized as chargeable to the EAGGF pursuant to Regulation (EEC) No 1078/77 totals, in accordance with Annex II, Bfrs 142 001 977.

Article 2

The financial resources available at the end of 1979

Article 3

This Decision is addressed to the Kingdom of Belgium.

Done at Brussels, 8 February 1984.

For the Commission

Pour DALSAGER

Member of the Commission

*ANNEX I***Clearance of the accounts concerning the expenditure financed by the EAGGF, Guarantee Section, for 1979**

	<i>(Bfrs)</i>
1. Funds available after clearance of 1978 accounts	1 277 698 706
2. Advances received for 1979	31 342 000 000
3. Total funds available to cover expenditure for 1979	32 619 698 706
4. Expenditure recognized for 1979 ⁽¹⁾ :	
(a) Expenditure declared	31 963 366 075
(b) Expenditure disallowed	210 372 925
— of which, definitive decision deferred to 1980	117 663 053
(c) Expenditure recognized	31 752 993 150
5. Funds available after clearance of 1979 accounts	866 705 556

⁽¹⁾ Excluding expenditure on measures under Regulation (EEC) No 1078/77.

*ANNEX II***Clearance of the accounts concerning the expenditure financed by the EAGGF under Regulation (EEC) No 1078/77 for 1979**

	<i>(Bfrs)</i>
1. Funds available after clearance of 1978 accounts	15 006 209
2. Advances received for 1979	115 000 000
3. Total funds available to cover 1979 expenditure	130 006 209
4. Expenditure incurred in 1979 recognized as chargeable to the EAGGF	142 001 977
(a) Guarantee Section	85 201 186
(b) Guidance Section	56 800 791
5. Funds available after clearance of 1979 accounts	- 11 995 768

COMMISSION DECISION**of 8 February 1984****on the clearance of the accounts presented by Ireland in respect of the European Agricultural Guidance and Guarantee Fund, Guarantee Section, expenditure for 1978****(Only the English text is authentic)****(84/208/EEC)**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic 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 (EEC) No 3509/80 ⁽²⁾, and in particular Article 5 (2) 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 presented by the Member States, clears the accounts of the departments and agencies referred to in Article 4 of that Regulation;

Whereas Ireland has transmitted to the Commission the documents required to clear the accounts for 1978; whereas the latter has carried out on-the-spot inspection as 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 the clearance of the accounts of the European Agricultural Guidance and Guarantee Fund, Guarantee Section ⁽³⁾, 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 Fund, Guarantee Section, and also the determination of the amount of the Community's financial resources still available in each Member State;

Whereas under Articles 2 and 3 of Regulation (EEC) No 729/70, only refunds on exports to non-member countries and intervention intended to stabilize agricultural markets, respectively granted or undertaken according to Community rules within the framework of the common organization of agricultural markets, may be financed; whereas the inspections carried out show that a part of the expenditure declared amounting to £ Irl 916 079,19 does not satisfy the requirements of these provisions and must therefore be disallowed; whereas the Member State has been fully informed of this deduction and has had an opportunity to state its views thereon;

Whereas under Council Regulation (EEC) No 1078/77 of 17 May 1977 introducing a system of premiums for the non-marketing of milk and milk products and for the conversion of dairy herds ⁽⁴⁾, as last amended by Regulation (EEC) No 1365/80 ⁽⁵⁾, 60 % of expenditure on those measures is borne by the Guarantee Section of the EAGGF and 40 % by the Guidance Section; whereas the said measures rank as intervention within the meaning of Article 3 of Regulation (EEC) No 729/70 and constitute a 'common measure' within the meaning of Article 6 (1) of that Regulation; whereas the relevant Guidance Section expenditure items must therefore be included when the accounts for guarantee expenditure financed by the EAGGF are cleared;

Whereas the Commission still had the possibility, under the terms of Decision 83/36/EEC ⁽⁶⁾ concerning clearance for 1976, to recognize an amount of £ Irl 3 565,94 and, under the terms of Decision 83/47/EEC ⁽⁷⁾ concerning the clearance for 1977, an amount of £ Irl 6 118,99 for aid for skimmed-milk powder used as animal feed, if an additional examination shows that the conditions for financing had been met; whereas the results of this examination now show that these amounts must be disallowed,

⁽¹⁾ OJ No L 94, 28. 4. 1970, p. 13.

⁽²⁾ OJ No L 367, 31. 12. 1980, p. 87.

⁽³⁾ OJ No L 186, 16. 8. 1972, p. 1.

⁽⁴⁾ OJ No L 131, 26. 5. 1977, p. 1.

⁽⁵⁾ OJ No L 140, 5. 6. 1980, p. 18.

⁽⁶⁾ OJ No L 38, 10. 2. 1983, p. 28.

⁽⁷⁾ OJ No L 40, 12. 2. 1983, p. 52.

HAS ADOPTED THIS DECISION:

amount, in accordance with Annex I, to £ Irl 3 538 025,83 and, in accordance with Annex II, to £ Irl 142 919,78.

Article 1

1. The expenditure by Ireland recognized as chargeable to the European Agricultural Guidance and Guarantee Fund, Guarantee Section, in respect of the 1978 financial year amounts, in accordance with Annex I, to £ Irl 360 125 608,70.

2. The expenditure recognized as chargeable to the EAGGF pursuant to Regulation (EEC) No 1078/77 amounts, in accordance with Annex II, to £ Irl 557 080,22.

Article 2

The financial resources available at the end of 1978

Article 3

This Decision is addressed to Ireland.

Done at Brussels, 8 February 1984.

For the Commission

Poul DALSGER

Member of the Commission

*ANNEX I***Clearance of the accounts concerning the expenditure financed by the EAGGF, Guarantee Section, for 1978***(£ Irl)*

1. Funds available after clearance of the accounts for 1977	— 5 486 365,47
2. Advances received for 1978	369 150 000,00
3. Total funds available to cover expenditure for 1978	363 663 634,53
4. Expenditure recognized for 1978 ⁽¹⁾ :	
(a) Expenditure declared	361 041 687,89
(b) Expenditure disallowed	916 079,19
— of which, definitive decision deferred to 1980	—
(c) Expenditure recognized after clearance of the 1976 and 1977 accounts	—
(d) Expenditure recognized	360 125 608,70
5. Funds available after clearance of accounts for 1978	3 538 025,83

⁽¹⁾ Excluding expenditure on measures under Regulation (EEC) No 1078/77.

*ANNEX II***Clearance of the accounts concerning the expenditure financed by the EAGGF under Regulation (EEC) No 1078/77 for 1978***(£ Irl)*

1. Funds available after clearance of the accounts for 1977	—
2. Advances received for 1978	700 000,00
3. Total funds available to cover expenditure for 1978	700 000,00
4. Expenditure incurred in 1978 chargeable to the EAGGF of which	557 080,22
(a) Guarantee Section	334 248,13
(b) Guidance Section	222 832,09
5. Funds available after clearance of the accounts for 1978	142 919,78

COMMISSION DECISION**of 8 February 1984****on the clearance of the accounts presented by Ireland in respect of the European
Agricultural Guidance and Guarantee Fund, Guarantee Section, expenditure for 1979****(Only the English text is authentic)****(84/209/EEC)**

THE COMMISSION OF THE EUROPEAN
COMMUNITIES,

Having regard to the Treaty establishing the Euro-
pean Economic 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 (EEC) No 3509/80 ⁽²⁾, and in particular
Article 5 (2) 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 presented by the Member
States, clears the accounts of the departments and
agencies referred to in Article 4 of that Regulation;

Whereas Ireland has transmitted to the Commission
the documents required to clear the accounts for
1979; whereas the latter has carried out on-the-spot
inspections as provided for in Article 9 (2) of Regu-
lation (EEC) No 729/70;

Whereas Article 8 of Commission Regulation (EEC)
No 1723/72 of 26 July 1972 on the clearance of the
accounts of the European Agricultural Guidance
and Guarantee Fund, Guarantee Section ⁽³⁾, pro-
vides that the Decision to clear the accounts must
include the determination of the amount of expend-
iture incurred in each Member State during the
financial year in question recognized as chargeable
to the Fund, Guarantee Section, and also the deter-
mination of the amount of the Community's finan-
cial resources still available in each Member State;

Whereas under Articles 2 and 3 of Regulation (EEC)
No 729/70, only refunds on exports to non-member
countries and intervention intended to stabilize agri-
cultural markets, respectively granted or undertaken
according to Community rules within the framework
of the common organization of agricultural markets,
may be financed; whereas the inspections carried
out show that a part of the expenditure declared
amounting to £ Irl 114 031,23 does not satisfy the
requirements of these provisions and therefore can-
not be financed; whereas the Member State has
been fully informed of this deduction and has had
an opportunity to state its views thereon;

Whereas under Council Regulation (EEC)
No 1078/77 of 17 May 1977 introducing a system of
premiums for the non-marketing of milk and milk
products and for the conversion of dairy herds ⁽⁴⁾, as
last amended by Regulation (EEC) No 1365/80 ⁽⁵⁾,
60 % of expenditure on those measures is borne by
the Guarantee Section of the EAGGF and 40 % by
the Guidance Section; whereas the said measures
rank as intervention within the meaning of Article 3
of Regulation (EEC) No 729/70 and constitute a
'common measure' within the meaning of Article 6
(1) of that Regulation; whereas the relevant Guid-
ance Section expenditure items must therefore be
included when the accounts for guarantee expendi-
ture financed by the EAGGF are cleared,

HAS ADOPTED THIS DECISION:

Article 1

1. The expenditure by Ireland recognized as
chargeable to the European Agricultural Guidance
and Guarantee Fund, Guarantee Section, in respect
of the 1979 financial year amounts, in accordance
with Annex I, to £ Irl 395 728 406,43.

2. The expenditure recognized as chargeable to the
EAGGF pursuant to Regulation (EEC) No 1078/77

⁽¹⁾ OJ No L 94, 28. 4. 1970, p. 13.

⁽²⁾ OJ No L 367, 31. 12. 1980, p. 87.

⁽³⁾ OJ No L 186, 16. 8. 1972, p. 1.

⁽⁴⁾ OJ No L 131, 26. 5. 1977, p. 1.

⁽⁵⁾ OJ No L 140, 5. 6. 1980, p. 18.

amounts, in accordance with Annex II, to £ Irl
1 823 397,24.

Article 3

This Decision is addressed to Ireland.

Article 2

Done at Brussels, 8 February 1984.

The financial resources available at the end of 1979
amount, in accordance with Annex I, to a negative
balance of £ Irl 11 890 380,60 and, in accordance
with Annex II, to a negative balance of £ Irl
99 477,46.

For the Commission

Poul DALSGER

Member of the Commission

*ANNEX I***Clearance of the accounts concerning the expenditure financed by the EAGGF, Guarantee Section,
for 1979***(£ Irl)*

1. Funds available after clearance of the accounts for 1978	3 538 025,83
2. Advances received for 1979	380 300 000,00
3. Total funds available to cover expenditure for 1979	383 838 025,83
4. Expenditure recognized for 1979 ⁽¹⁾ :	
(a) Expenditure declared	395 842 437,66
(b) Expenditure disallowed	114 031,23
— of which definitive decision deferred to 1980	—
(c) Expenditure recognized	395 728 406,43
5. Funds available after clearance of accounts for 1979	— 11 890 380,60

⁽¹⁾ Excluding expenditure on measures under Regulation (EEC) No 1078/77.

*ANNEX II***Clearance of the accounts concerning the expenditure financed by the EAGGF under Regulation
(EEC) No 1078/77 for 1979***(£ Irl)*

1. Funds available after clearance of the accounts for 1978	142 919,78
2. Advances received for 1979	1 581 000,00
3. Total funds available to cover expenditure for 1979	1 723 919,78
4. Expenditure incurred in 1979 chargeable to the EAGGF of which	1 823 397,24
(a) Guarantee Section	1 094 038,34
(b) Guidance Section	729 358,90
5. Funds available after clearance of the accounts for 1979	— 99 477,46

COMMISSION DECISION**of 8 February 1984****on the clearance of the accounts presented by the Grand Duchy of Luxembourg in respect of the European Agricultural Guidance and Guarantee Fund, Guarantee Section, expenditure for 1978****(Only the French text is authentic)****(84/210/EEC)**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic 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 (EEC) No 3509/80 ⁽²⁾, and in particular Article 5 (2) 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 presented by the Member States, clears the accounts of the departments and agencies referred to in Article 4 of that Regulation;

Whereas Luxembourg has transmitted to the Commission the documents required to clear the accounts for 1978; whereas the latter has carried out on-the-spot inspections as 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 the clearance of the accounts of the European Agricultural Guidance and Guarantee Fund, Guarantee Section ⁽³⁾, 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 Fund, Guarantee Section, and also the determination of the amount of the Community's financial resources still available in each Member State;

Whereas under Articles 2 and 3 of Regulation (EEC) No 729/70, only refunds on exports to non-member countries and intervention intended to stabilize agricultural markets, respectively granted and undertaken according to Community rules within the framework of the common organization of agricultural markets, may be financed; whereas the inspections carried out show that part of the expenditure declared, totalling Lfrs 464 435 does not satisfy the requirements of these provisions and must therefore be disallowed; whereas the Member State has been fully informed of this deduction and has had an opportunity to state its views thereon;

Whereas the disallowed expenditure includes an amount of Lfrs 102 402 for aid to the private storage of table wines; whereas the Grand Duchy of Luxembourg has, however, appealed against Commission Decisions 83/38/EEC ⁽⁴⁾ and 83/49/EEC ⁽⁵⁾, which concern a similar matter; whereas the Commission will review its present Decision in the light of the Court's judgment in the abovementioned cases in the course of the first accounts clearance operation subsequent to the Court's rulings;

Whereas under Council Regulation (EEC) No 1078/77 of 17 May 1977 introducing a system of premiums for the non-marketing of milk and milk products and for the conversion of dairy herds ⁽⁶⁾, as last amended by Regulation (EEC) No 1365/80 ⁽⁷⁾, 60 % of expenditure on those measures is borne by the Guarantee Section of the EAGGF and 40 % by the Guidance Section; whereas the said measures rank as intervention within the meaning of Article 3 of Regulation (EEC) No 729/70 and constitute a 'common measure' within the meaning of Article 6 (1) of that Regulation; whereas the relevant Guidance Section expenditure items must therefore be included when the accounts for guarantee expenditure financed by the EAGGF are cleared,

⁽¹⁾ OJ No L 94, 28. 4. 1970, p. 13.

⁽²⁾ OJ No L 367, 31. 12. 1980, p. 87.

⁽³⁾ OJ No L 186, 16. 8. 1972, p. 1.

⁽⁴⁾ OJ No L 38, 10. 2. 1983, p. 32.

⁽⁵⁾ OJ No L 40, 12. 2. 1983, p. 57.

⁽⁶⁾ OJ No L 131, 26. 5. 1977, p. 1.

⁽⁷⁾ OJ No L 140, 5. 6. 1980, p. 18.

HAS ADOPTED THIS DECISION:

total, in accordance with Annex I, Lfrs 15 446 154
and, in accordance with Annex II, Lfrs 140 062.

Article 1

1. The expenditure by Luxembourg recognized as chargeable to the European Agricultural Guidance and Guarantee Fund, Guarantee Section, in respect of 1978 totals, in accordance with Annex I, Lfrs 943 642 824.

2. The expenditure recognized as chargeable to the EAGGF pursuant to Regulation (EEC) No 1078/77 totals, in accordance with Annex II, Lfrs 27 465 619.

Article 2

The financial resources available at the end of 1978

Article 3

This Decision is addressed to the Grand Duchy of Luxembourg.

Done at Brussels, 8 February 1984.

For the Commission

Poul DALSAGER

Member of the Commission

*ANNEX I***Clearance of the accounts concerning the expenditure financed by the EAGGF, Guarantee Section,
for 1978**

	<i>(Lfrs)</i>
1. Funds available after clearance of 1977 accounts	40 088 978
2. Advances received for 1978	919 000 000
3. Total funds available to cover expenditure for 1978	959 088 978
4. Expenditure recognized for 1978 ⁽¹⁾ :	
(a) Expenditure declared	944 107 259
(b) Expenditure disallowed	464 435
— of which, definitive decision deferred to 1980	102 402
(c) Expenditure recognized	943 642 824
5. Funds available after clearance of 1978 accounts	15 446 154

⁽¹⁾ Excluding expenditure on measures under Regulation (EEC) No 1078/77.

*ANNEX II***Clearance of the accounts concerning the expenditure financed by the EAGGF under Regulation
(EEC) No 1078/77 for 1978**

	<i>(Lfrs)</i>
1. Funds available after clearance of 1977 accounts	55 681
2. Advances received for 1978	27 550 000
3. Total funds available to cover 1978 expenditure	27 605 681
4. Expenditure incurred in 1978 recognized as charge- able to the EAGGF	27 465 619
(a) Guarantee Section	16 479 372
(b) Guidance Section	10 986 247
5. Funds available after clearance of 1978 accounts	140 062

COMMISSION DECISION**of 8 February 1984****on the clearance of the accounts presented by the Grand Duchy of Luxembourg in respect of the European Agricultural Guidance and Guarantee Fund, Guarantee Section, expenditure for 1979****(Only the French text is authentic)****(84/211/EEC)**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic 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 (EEC) No 3509/80 ⁽²⁾, and in particular Article 5 (2) 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 presented by the Member States, clears the accounts of the departments and agencies referred to in Article 4 of that Regulation;

Whereas Luxembourg has transmitted to the Commission the documents required to clear the accounts for 1979; whereas the latter has carried out on-the-spot inspections as 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 the clearance of the accounts of the European Agricultural Guidance and Guarantee Fund, Guarantee Section ⁽³⁾, 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 Fund, Guarantee Section, and also the determination of the amount of the Community's financial resources still available in each Member State;

Whereas under Articles 2 and 3 of Regulation (EEC) No 729/70, only refunds on exports to non-member countries and intervention intended to stabilize agricultural markets, respectively granted and undertaken according to Community rules within the framework of the common organization of agricultural markets, may be financed; whereas the inspections carried out show that part of the expenditure declared, totalling Lfrs 70 302 does not satisfy the requirements of these provisions and must therefore be disallowed; whereas the Member State has been fully informed of this deduction and has had an opportunity to state its views thereon;

Whereas under Council Regulation (EEC) No 1078/77 of 17 May 1977 introducing a system of premiums for the non-marketing of milk and milk products and for the conversion of dairy herds ⁽⁴⁾, as last amended by Regulation (EEC) No 1365/80 ⁽⁵⁾, 60 % of expenditure on those measures is borne by the Guarantee Section of the EAGGF and 40 % by the Guidance Section; whereas the said measures rank as intervention within the meaning of Article 3 of Regulation (EEC) No 729/70 and constitute a 'common measure' within the meaning of Article 6 (1) of that Regulation; whereas the relevant Guidance Section expenditure items must therefore be included when the accounts for guarantee expenditure financed by the EAGGF are cleared,

HAS ADOPTED THIS DECISION:

Article 1

1. The expenditure by Luxembourg recognized as chargeable to the European Agricultural Guidance and Guarantee Fund, Guarantee Section, in respect of 1979 totals, in accordance with Annex I, Lfrs 532 335 911.

⁽¹⁾ OJ No L 94, 28. 4. 1970, p. 13.

⁽²⁾ OJ No L 367, 31. 12. 1980, p. 87.

⁽³⁾ OJ No L 186, 16. 8. 1972, p. 1.

⁽⁴⁾ OJ No L 131, 26. 5. 1977, p. 1.

⁽⁵⁾ OJ No L 140, 5. 6. 1980, p. 18.

2. The expenditure recognized as chargeable to the EAGGF pursuant to Regulation (EEC) No 1078/77 totals, in accordance with Annex II, Lfrs 20 361 301.

Article 3

This Decison is addressed to the Grand Duchy of Luxembourg.

Article 2

Done at Brussels, 8 February 1984.

The financial resources available at the end of 1979 total, in accordance with Annex I, Lfrs 11 110 243 and, in accordance with Annex II, a negative balance of Lfrs 2 021 239.

For the Commission

Poul DALSAGER

Member of the Commission

*ANNEX I***Clearance of the accounts concerning the expenditure financed by the EAGGF, Guarantee Section,
for 1979***(Lfrs)*

1. Funds available after clearance of 1978 accounts	15 446 154
2. Advances received for 1979	528 000 000
3. Total funds available to cover expenditure for 1979	543 446 154
4. Expenditure recognized for 1979 ⁽¹⁾ :	
(a) Expenditure declared	532 406 213
(b) Expenditure disallowed	70 302
— of which, definitive decision deferred to 1980	—
(c) Expenditure recognized	532 335 911
5. Funds available after clearance of 1979 accounts	11 110 243

⁽¹⁾ Excluding expenditure on measures under Regulation (EEC) No 1078/77.

*ANNEX II***Clearance of the accounts concerning the expenditure financed by the EAGGF under Regulation
(EEC) No 1078/77 for 1979***(Lfrs)*

1. Funds available after clearance of 1978 accounts	140 062
2. Advances received for 1979	18 200 000
3. Total funds available to cover 1979 expenditure	18 340 062
4. Expenditure incurred in 1979 recognized as charge- able to the EAGGF	20 361 301
(a) Guarantee Section	12 216 780
(b) Guidance Section	8 144 521
5. Funds available after clearance of 1979 accounts	— 2 021 239

COMMISSION DECISION**of 8 February 1984****on the clearance of the accounts presented by the United Kingdom in respect of the European Agricultural Guidance and Guarantee Fund, Guarantee Section, expenditure for 1978****(Only the English text is authentic)****(84/212/EEC)**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic 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 (EEC) No 3509/80 ⁽²⁾, and in particular Article 5 (2) 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 presented by the Member States, clears the accounts of the departments and agencies referred to in Article 4 of that Regulation;

Whereas the United Kingdom has transmitted to the Commission the documents required to clear the accounts for 1978; whereas the latter has carried out on-the-spot inspections as 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 the clearance of the accounts of the European Agricultural Guidance and Guarantee Fund, Guarantee Section ⁽³⁾, 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 Fund, Guarantee Section, and also the determination of the amount of the Community's financial resources still available in each Member State;

Whereas under Articles 2 and 3 of Regulation (EEC) No 729/70, only refunds on exports to non-member countries and intervention intended to stabilize agricultural markets, respectively granted or undertaken according to Community rules within the framework of the common organization of agricultural markets, may be financed; whereas the inspections carried out show that a part of the expenditure declared amounting to £ 857 194,11 does not satisfy the requirements of these provisions and must therefore be disallowed; whereas the Member State has been fully informed of this deduction and has had an opportunity to state its views thereon;

Whereas the disallowed expenditure includes an amount of £ 389 674,76 for aid for peas and field beans; whereas information known to the Commission at present does not, however, exclude the possibility that this expenditure or a part of it may in fact qualify; whereas in order not to delay the present Decision, it is appropriate to provide that this expenditure may still be recognized in the clearance of the accounts for the financial year 1980 on condition that the Member State supplies the necessary evidence justifying Community financing;

Whereas under Council Regulation (EEC) No 1078/77 of 17 May 1977 introducing a system of premiums for the non-marketing of milk and milk products and for the conversion of dairy herds ⁽⁴⁾, as last amended by Regulation (EEC) No 1365/80 ⁽⁵⁾, 60 % of expenditure on those measures is borne by the Guarantee Section of the EAGGF and 40 % by the Guidance Section; whereas the said measures rank as intervention within the meaning of Article 3 of Regulation (EEC) No 729/70 and constitute a 'common measure' within the meaning of Article 6 (1) of that Regulation; whereas the relevant Guidance Section expenditure items must therefore be included when the accounts for guarantee expenditure financed by the EAGGF are cleared; whereas verification has shown that part of the expenditure,

⁽¹⁾ OJ No L 94, 28. 4. 1970, p. 13.

⁽²⁾ OJ No L 367, 31. 12. 1980, p. 87.

⁽³⁾ OJ No L 186, 16. 8. 1972, p. 1.

⁽⁴⁾ OJ No L 131, 26. 5. 1977, p. 1.

⁽⁵⁾ OJ No L 140, 5. 6. 1980, p. 18.

amounting to £ 45 368,38, declared as chargeable to the Guarantee Section does not satisfy the regulations and must therefore be disallowed; whereas the Member State has been informed of this deduction and has had an opportunity to state its views thereon,

HAS ADOPTED THIS DECISION:

Article 1

1. The expenditure by the United Kingdom recognized as chargeable to the European Agricultural Guidance and Guarantee Fund, Guarantee Section, in respect of the 1978 financial year amounts, in accordance with Annex I, to £ 284 734 845,63.

2. The expenditure recognized as chargeable to the EAGGF pursuant to Regulation (EEC) No 1078/77 amounts, in accordance with Annex II, to £ 6 564 776,41.

Article 2

The financial resources available at the end of 1978 amount, in accordance with Annex I, to £ 2 991 193,29 and in accordance with Annex II, to £ 1 210 299,01.

Article 3

This Decision is addressed to the United Kingdom.

Done at Brussels, 8 February 1984.

For the Commission

Poul DALSAGER

Member of the Commission

*ANNEX I***Clearance of the accounts concerning the expenditure financed by the EAGGF, Guarantee Section, for 1978**

	(£)
1. Funds available after clearance of the accounts for 1977	7 226 038,92
2. Advances received for 1978	280 500 000,00
3. Total funds available to cover expenditure for 1978	287 726 038,92
4. Expenditure recognized for 1978 (1):	
(a) Expenditure declared	285 592 039,74
(b) Expenditure not recognized	857 194,11
— of which, definitive decision deferred to 1980	389 674,76
(c) Expenditure recognized	284 734 845,63
5. Funds available after clearance of accounts for 1978	2 991 193,29

(1) Excluding expenditure on measures under Regulation (EEC) No 1078/77.

*ANNEX II***Clearance of the accounts concerning the expenditure financed by the EAGGF under Regulation (EEC) No 1078/77 for 1978**

	(£)
1. Funds available after clearance of the accounts for 1977	1 625 075,42
2. Advances received for 1978	6 150 000,00
3. Total funds available to cover expenditure for 1978	7 775 075,42
4. Expenditure incurred in 1978	6 610 144,79
(a) Guarantee Section	3 966 086,87
(b) Guidance Section	2 644 057,92
5. Expenditure disallowed	45 368,38
6. Expenditure chargeable to EAGGF	6 564 776,41
(a) Guarantee Section	3 938 865,85
(b) Guidance Section	2 625 910,56
7. Funds available after clearance of the accounts for 1978	1 210 299,01

COMMISSION DECISION**of 8 February 1984****on the clearance of the accounts presented by the United Kingdom in respect of the European Agricultural Guidance and Guarantee Fund, Guarantee Section, expenditure for 1979****(Only the English text is authentic)****(84/213/EEC)**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic 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 (EEC) No 3509/80 ⁽²⁾, and in particular Article 5 (2) 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 presented by the Member States, clears the accounts of the departments and agencies referred to in Article 4 of that Regulation;

Whereas the United Kingdom has transmitted to the Commission the documents required to clear the accounts for 1979; whereas the latter has carried out on-the-spot inspections as 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 the clearance of the accounts of the European Agricultural Guidance and Guarantee Fund, Guarantee Section ⁽³⁾, 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 Fund, Guarantee Section, and also the determination of the amount of the Community's financial resources still available in each Member State;

Whereas under Articles 2 and 3 of Regulation (EEC) No 729/70, only refunds on exports to non-member countries and intervention intended to stabilize agricultural markets, respectively granted or undertaken according to Community rules within the framework of the common organization of agricultural markets, may be financed; whereas the inspections carried out show that a part of the expenditure declared amounting to £ 2 552 969,89 does not satisfy the requirements of these provisions and must therefore be disallowed; whereas the Member State has been fully informed of this deduction and has had an opportunity to state its views thereon;

Whereas the disallowed expenditure includes an amount of £ 879 175,26 for aid for peas and field beans; whereas information known to the Commission at present does not, however, exclude the possibility that this expenditure or a part of it may in fact qualify; whereas in order not to delay the present Decision, it is appropriate to provide that this expenditure may still be recognized in the clearance of the accounts for the financial year 1980 on condition that the Member State supplies the necessary evidence justifying Community financing;

Whereas under Council Regulation (EEC) No 1078/77 of 17 May 1977 introducing a system of premiums for the non-marketing of milk and milk products and for the conversion of dairy herds ⁽⁴⁾, as last amended by Regulation (EEC) No 1365/80 ⁽⁵⁾, 60 % of expenditure on those measures is borne by the Guarantee Section of the EAGGF and 40 % by the Guidance Section; whereas the said measures rank as intervention within the meaning of Article 3 of Regulation (EEC) No 729/70 and constitute a 'common measure' within the meaning of Article 6 (1) of that Regulation; whereas the relevant Guidance Section expenditure items must therefore be included when the accounts for guarantee expenditure financed by the EAGGF are cleared; whereas verification has shown that the expenditure

⁽¹⁾ OJ No L 94, 28. 4. 1970, p. 13.

⁽²⁾ OJ No L 367, 31. 12. 1980, p. 87.

⁽³⁾ OJ No L 186, 16. 8. 1972, p. 1.

⁽⁴⁾ OJ No L 131, 26. 5. 1977, p. 1.

⁽⁵⁾ OJ No L 140, 5. 6. 1980, p. 18.

declared as chargeable to the Guarantee Section is to be corrected upwards by an amount of £ 41 168,21 which in fact satisfies requirements and therefore can be charged; whereas the Member State has been informed of this correction and has had an opportunity to state its views thereon,

HAS ADOPTED THIS DECISION

Article 1

1. The expenditure by the United Kingdom recognized as chargeable to the European Agricultural Guidance and Guarantee Fund, Guarantee Section, in respect of the 1979 financial year amounts, in accordance with Annex I, to £ 337 950 334,21.

2. The expenditure recognized as chargeable to the EAGGF pursuant to Regulation (EEC) No 1078/77 amounts, in accordance with Annex II, to £ 12 425 260,80.

Article 2

The financial resources available at the end of 1979 amount, in accordance with Annex I to a negative balance of £ 1 759 140,92 and in accordance with Annex II, to a negative balance of £ 514 961,79.

Article 3

The Decision is addressed to the United Kingdom.

Done at Brussels, 8 February 1984.

For the Commission

Poul DALSAGER

Member of the Commission

*ANNEX I***Clearance of the accounts concerning the expenditure financed by the EAGGF, Guarantee Section,
for 1979**

	(£)
1. Funds available after clearance of the accounts for 1978	2 991 193,29
2. Advances received for 1979	333 200 000,00
3. Total funds available to cover expenditure for 1979	336 191 193,29
4. Expenditure recognized for 1979 ⁽¹⁾ :	
(a) Expenditure declared	340 503 304,10
(b) Expenditure disallowed	2 552 969,89
— of which, definitive decision deferred to 1980	879 175,26
(c) Expenditure recognized	337 950 334,21
5. Funds available after clearance of accounts for 1979	- 1 759 140,92

⁽¹⁾ Excluding expenditure on measures under Regulation (EEC) No 1078/77.

*ANNEX II***Clearance of the accounts concerning the expenditure financed by the EAGGF under Regulation
(EEC) No 1078/77 for 1979**

	(£)
1. Funds available after clearance of the accounts for 1978	1 210 299,01
2. Advances received for 1979	10 700 000,00
3. Total funds available to cover expenditure for 1979	11 910 299,01
4. Expenditure incurred in 1979	12 384 092,59
(a) Guarantee Section	7 430 455,56
(b) Guidance Section	4 953 637,03
5. Supplementary recognized expenditure	41 168,21
6. Total expenditure chargeable for 1979	12 425 260,80
(a) Guarantee Section	7 455 156,48
(b) Guidance Section	4 970 104,32
7. Funds available after clearance of the accounts for 1979	- 514 961,79

COMMISSION DECISION**of 8 February 1984****on the clearance of the accounts presented by the Kingdom of Denmark in respect of the European Agricultural Guidance and Guarantee Fund, Guarantee Section, expenditure for 1978****(Only the Danish text is authentic)****(84/214/EEC)**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic 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 (EEC) No 3509/80 ⁽²⁾, and in particular Article 5 (2) 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 presented by the Member States, clears the accounts of the departments and agencies referred to in Article 4 of that Regulation;

Whereas Denmark has transmitted to the Commission the documents required to clear the accounts for 1978; whereas the latter has carried out on-the-spot inspections as 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 the clearance of the accounts of the European Agricultural Guidance and Guarantee Fund, Guarantee Section ⁽³⁾, 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 Fund, Guarantee Section, and also the determination of the amount of the Community's financial resources still available in each Member State;

Whereas, under Articles 2 and 3 of Regulation (EEC) No 729/70, only refunds on exports to non-member countries and intervention intended to stabilize agricultural markets, respectively granted and undertaken according to Community rules within the framework of the common organization of agricultural markets, may be financed; whereas the inspections carried out show that part of the expenditure declared must be adjusted upwards by an amount of Dkr 431 063,52 which qualifies and may therefore be financed; whereas the Member State has been fully informed of this correction and has had an opportunity to state its views thereon;

Whereas under Council Regulation (EEC) No 1078/77 of 17 May 1977 introducing a system of premiums for the non-marketing of milk and milk products and for the conversion of dairy herds ⁽⁴⁾, as last amended by Regulation (EEC) No 1365/80 ⁽⁵⁾, 60 % of expenditure on these measures is borne by the Guarantee Section of the EAGGF and 40 % by the Guidance Section; whereas the said measures rank as intervention within the meaning of Article 3 of Regulation (EEC) No 729/70 and constitute a 'common measure' within the meaning of Article 6 (1) of that Regulation; whereas the Guidance Section expenditure items must therefore be included when the accounts for guarantee expenditure financed by the EAGGF are cleared,

HAS ADOPTED THIS DECISION:

Article 1

1. The expenditure by Denmark recognized as chargeable to the European Agricultural Guidance and Guarantee Fund, Guarantee Section, in respect of 1978 totals, in accordance with Annex I, Dkr 5 624 469 385,06.

⁽¹⁾ OJ No L 94, 28. 4. 1970, p. 13.

⁽²⁾ OJ No L 367, 31. 12. 1980, p. 87.

⁽³⁾ OJ No L 186, 16. 8. 1972, p. 1.

⁽⁴⁾ OJ No L 131, 26. 5. 1977, p. 1.

⁽⁵⁾ OJ No L 140, 5. 6. 1980, p. 18.

2. The expenditure recognized as chargeable to the EAGGF pursuant to Regulation (EEC) No 1078/77 totals, in accordance with Annex II, Dkr 85 485 089,20.

Article 3

This Decision is addressed to the Kingdom of Denmark.

Article 2

Done at Brussels, 8 February 1984.

The financial resources available at the end of 1978 totals, in accordance with Annex I, Dkr 46 004 351,05 and, in accordance with Annex II, Dkr 11 744 666,69.

For the Commission

Poul DALSGER

Member of the Commission

*ANNEX I***Clearance of the accounts concerning the expenditure financed by the EAGGF, Guarantee Section,
for 1978**

	<i>(Dkr)</i>
1. Funds available after clearance of 1977 accounts	26 573 736,11
2. Advances received for 1978	5 643 900 000,00
3. Total funds available to cover expenditure for 1978	5 670 473 736,11
4. Expenditure recognized for 1978 ⁽¹⁾ :	
(a) Expenditure declared	5 624 038 321,54
(b) Expenditure not recognized	431 063,52
— of which, definitive decision deferred to 1980	—
(c) Expenditure recognized	5 624 469 385,06
5. Funds available after clearance of 1978 accounts	46 004 351,05

⁽¹⁾ Excluding expenditure on measures under Regulation (EEC) No 1078/77.

*ANNEX II***Clearance of the accounts concerning the expenditure financed by the EAGGF under Regulation
(EEC) No 1078/77 for 1978**

	<i>(Dkr)</i>
1. Funds available after clearance of 1977 accounts	4 029 755,89
2. Advances received for 1978	93 200 000,00
3. Total funds available to cover 1978 expenditure	97 229 755,89
4. Expenditure incurred in 1978 recognized as charge- able to the EAGGF	85 485 089,20
(a) Guarantee Section	51 291 053,52
(b) Guidance Section	34 194 035,68
5. Funds available after clearance of 1978 accounts	11 744 666,69

COMMISSION DECISION**of 8 February 1984****on the clearance of the accounts presented by the Kingdom of Denmark in respect of the European Agricultural Guidance and Guarantee Fund, Guarantee Section, expenditure for 1979****(Only the Danish text is authentic)****(84/215/EEC)**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic 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 (EEC) No 3509/80 ⁽²⁾, and in particular Article 5 (2) 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 presented by the Member States, clears the accounts of the departments and agencies referred to in Article 4 of that Regulation;

Whereas Denmark has transmitted to the Commission the documents required to clear the accounts for 1979; whereas the latter has carried out on-the-spot inspections as 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 the clearance of the accounts of the European Agricultural Guidance and Guarantee Fund, Guarantee Section ⁽³⁾, 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 Fund, Guarantee Section, and also the determination of the amount of the Community's financial resources still available in each Member State;

Whereas, under Articles 2 and 3 of Regulation (EEC) No 729/70, only refunds on exports to non-member countries and intervention intended to stabilize agricultural markets, respectively granted and undertaken according to Community rules within the framework of the common organization of agricultural markets, may be financed; whereas the inspections carried out show that part of the expenditure declared must be adjusted upwards by an amount of Dkr 13 141 114,44 which qualifies and may therefore be financed; whereas the Member State has been fully informed of this correction and has had an opportunity to state its views thereon;

Whereas under Council Regulation (EEC) No 1078/77 of 17 May 1977 introducing a system of premiums for the non-marketing of milk and milk products and for the conversion of dairy herds ⁽⁴⁾, as last amended by Regulation (EEC) No 1365/80 ⁽⁵⁾, 60 % of expenditure on these measures is borne by the Guarantee Section of the EAGGF and 40 % by the Guidance Section; whereas the said measures rank as intervention within the meaning of Article 3 of Regulation (EEC) No 729/70 and constitute a 'common measure' within the meaning of Article 6 (1) of that Regulation; whereas the Guidance Section expenditure items must therefore be included when the accounts for guarantee expenditure financed by the EAGGF are cleared,

HAS ADOPTED THIS DECISION:

Article 1

1. The expenditure by Denmark recognized as chargeable to the European Agricultural Guidance and Guarantee Fund, Guarantee Section, in respect of the 1979 financial year totals, in accordance with Annex I, Dkr 5 494 826 099,97.

⁽¹⁾ OJ No L 94, 28. 4. 1970, p. 13.

⁽²⁾ OJ No L 367, 31. 12. 1980, p. 87.

⁽³⁾ OJ No L 186, 16. 8. 1972, p. 1.

⁽⁴⁾ OJ No L 131, 26. 5. 1977, p. 1.

⁽⁵⁾ OJ No L 140, 5. 6. 1980, p. 18.

2. The expenditure recognized as chargeable to the EAGGF pursuant to Regulation (EEC) No 1078/77 totals, in accordance with Annex II, Dkr 110 355 941,62.

Article 3

This Decision is addressed to the Kingdom of Denmark.

Article 2

Done at Brussels, 8 February 1984.

The financial resources available at the end of 1979 totals, in accordance with Annex I, a negative balance of Dkr 119 366 234,80 and, in accordance with Annex II, a negative balance of Dkr 8 611 274,93.

For the Commission

Poul DALSAGER

Member of the Commission

*ANNEX I***Clearance of the accounts concerning the expenditure financed by the EAGGF, Guarantee Section,
for 1979**

	<i>(Dkr)</i>
1. Funds available after clearance of 1978 accounts	46 004 351,05
2. Advances received for 1979	5 329 455 514,12
3. Total funds available to cover expenditure for 1979	5 375 459 865,17
4. Expenditure recognized for 1979 ⁽¹⁾ :	
(a) Expenditure declared	5 481 684 985,53
(b) Expenditure not recognized	13 141 114,44
— of which, definitive decision deferred to 1980	—
(c) Expenditure recognized	5 494 826 099,97
5. Funds available after clearance of 1979 accounts	— 119 366 234,80

⁽¹⁾ Excluding expenditure on measures under Regulation (EEC) No 1078/77.

*ANNEX II***Clearance of the accounts concerning the expenditure financed by the EAGGF under Regulation
(EEC) No 1078/77 for 1979**

	<i>(Dkr)</i>
1. Funds available after clearance of 1978 accounts	11 744 666,69
2. Advances received for 1979	90 000 000,00
3. Total funds available to cover 1979 expenditure	101 744 666,69
4. Expenditure incurred in 1979 recognized as charge- able to the EAGGF	110 355 941,62
(a) Guarantee Section	66 213 564,97
(b) Guidance Section	44 142 376,65
5. Funds available after clearance of 1979 accounts	— 8 611 274,93