# COMMISSION DECISION

of 19 June 1987

**on the clearance of the accounts presented by the Member States in respect of the European Agricultural Guidance and Guarantee Fund, Guarantee Section, expenditure for 1983**

(87/368/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 3769/85 (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 authorities and bodies referred to in Article 4 of that Regulation ;

Whereas the Member States have transmitted to the Commission the documents required to clear the accounts for 1983 and 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), as last amended by Regulation (EEC) No 422/86 (4), 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 Article 99 of the Financial Regulation of 21 December 1977 (5) stipulates that the differences between the expenditure charged to the accounts for the relevant year under Article 98 of the Financial Regulation and that recognized by the Commission when the accounts are cleared must be charged in respect of the year during which the clearance takes place ;

Whereas, under Articles 2 and 3 of Regulation (EEC) No 729/70, only refunds on exports to third countries and intervention 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 a part of the expenditure declared by the Member States does not meet these conditions and therefore must be disallowed ; whereas the amounts declared by each of the Member States concerned, those recognized as chargeable to the EAGGF, Guarantee Section, and the differences between the two amounts and the differences between the expenditure recognized as chargeable to the EAGGF, Guarantee Section, and that charged in respect of the year are shown in the Annex to this Decision ;

Whereas the Member States have been fully informed of the corrections made to their accounts, and have been able to give their views thereon ;

Whereas, with regard to France, Italy and the Netherlands, certain amounts shown in the Annex are not covered by this Decision since further verification is required ; whereas these amounts must therefore be deducted from the expenditure declared in respect of the present year ; whereas they will be cleared with the 1984 expendtiture ;

Whereas expenditure disallowed for Italy comprised an amount of Lit 5 761 104 981 concerning consumption aid for olive oil and an amount of Lit 1 439 671 971 concerning export refunds, these amounts must be charged to the Member State under this Decision ; whereas the special circumstances of these cases, however, justify re-examination by the Commission of the disallowance during the present clearance on the occasion of the clearance of the accounts for the subsequent year, provided the Member State provides the necessary evidence within two weeks of the date of notification of the present Decision ; whereas the present Decision is nonetheless immediately executory ;

Whereas, when clearing the accounts for preceding years, the Commission deferred its decision as to the validity or certain expenditure, and stated that it might either

(1) OJ No L 94, 28. 4. 1970, p. 13.
(2) OJ No L 362, 31. 12. 1985, p. 17.
(3) OJ No L 186, 16. 8. 1972, p. 1.
(4) OJ No L 48, 26. 2. 1986, p. 31.
(5) OJ No L 356, 31. 12. 1977, p. 1.

recognize a further part or all of the expenditure disallowed, or reach a definite conclusion on certain expenditure provisionally financed; whereas the present Decision rules as to the further action to be taken with regard to these cases, the details of which have been notified to the Member States;

Whereas, with regard to Greece, Commission Decision 86/441/EEC [1] concerning the clearance of accounts of 1982 had refused Community financing of a certain sum because of the granting of national aids by Greece; whereas the present Decision takes into account that this amount had been refused, in allowing an amount of Dr 4 623 865 968; whereas the first Decision has, however, not been executed for an amount of Dr 4 804 749 681, following the order of the President of the Court of Justice of 24 September 1986; whereas it is consequently appropriate to treat the amount of Dr 4 804 749 681, that was excluded from the executed Decision relating to the clearance of accounts for 1982, as an expense the clearance of which was carried forward to 1983; whereas, consequently, the present Decision charges Greece with the net amount resulting from, on the one hand, the clearance of the 1982 accounts and, on the other hand, the re-examination of these expenses during the present clearance of accounts;

Whereas the Court of Justice, in its judgments in Cases 55/83 and 56/83, has annulled the Decisions relating to the clearance of accounts of Italy for the years 1976 and 1977, in so far as these had excluded from Community financing certain amounts concerning the distillation of table wine under Regulation (EEC) No 567/76 [2] and the distillation of wine made from table grapes under Regulation (EEC) 1944/78 [3]; whereas the amount that should be accepted for Community financing in the present clearance Decision, in conformity with Article 176 of the Treaty, is, for the year 1977, Lit 6 507 010 080.

Whereas, in its judgment in Case 129/84, the Court of Justice annulled the clearance of the accounts of Italy for 1978, in so far as this clearance had disallowed the amounts of Lit 305 825 498 and Lit 797 492 672 concerning the dairy products sector; whereas these amounts must be recognized under the present accounts clearance operation, in accordance with Article 176 of the Treaty;

Whereas, in its judgment in Case 133/84, the Court of Jusitce annulled the decisions on the clearance of accounts of the United Kingdom for 1978 and 1979, in so far as these decisions had disallowed the amounts of £ 1 662 for 1978 and £ 71 946,92 and £ 586 571,56 for 1979, all amounts relating to the dairy products sector; whereas these amounts must be recognized under the present clearance of accounts, in accordance with Article 176 of the Treaty.

Whereas, pursuant to 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 1300/84 [5], 60 % of the expenditure relating to these schemes is chargeable to the EAGFF Guarantee Section and 40 % is chargeable to the Guidance Section; whereas these schemes 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 it is therefore necessary to include Guidance Section expenditure when clearing the accounts in respect of expenditure financed by the EAGGF;

Whereas this Decision is without prejudice to any financial consequences which may be drawn in any subsequent clearance of accounts in respect of national aids or infringements for which the procedures started under Articles 93 and 169 of the Treaty are now being implemented or were terminated after 11 February 1986, or to any consequences relating to infringements committed in 1983 or to national aids incompatible with the Treaty paid in 1983 and liable to affect EAGGF expenditure during a year subsequent to 1983;

Whereas this Decision is without prejudice to any financial consequences resulting, during a subsequent accounts clearance procedure, from current investigations, from irregularities within the meaning of Article 8 of Regulation (EEC) No 729/70, or from judgments of the Court of Justice in cases now pending and relating to matters covered by this Decision,

HAS ADOPTED THIS DECISION:

*Article 1*

The Member States' accounts, concerning expenditure financed by the EAGGF, Guarantee Section, in respect of 1983 are hereby cleared as indicated in the Annex to this Decision.

[1] OJ No L 256, 9. 9. 1986, p. 24.
[2] OJ No L 67, 15. 3. 1976, p. 25.
[3] OJ No L 221, 12. 8. 1978, p. 6.
[4] OJ No L 131, 26. 5. 1977, p. 1.
[5] OJ No L 125, 12. 5. 1986, p. 3.

*Article 2*

The expenditure chargeable to the Member State shown at line 2 (e) of column (c) of the Annex for each of the Member States must be paid to the account referred to in Article 1 (1) of Regulation (EEC) No 3184/83 or to the account of the paying department or agency within one month of the notification of this Decision. Should a Member State be entitled to payment of additional expenditure, it shall draw the amount shown in line 2 (e) of column (c) in the Annex from one of the abovementioned accounts, within the same time limit.

*Article 3*

This Decision is addressed to the Member States with the exception of Spain and Portugal.

Done at Brussels, 19 June 1987.

*For the Commission*

Frans ANDRIESSEN

*Vice-President*

*ANNEX*

## BELGIUM

*(in Bfrs)*

| | EAGGF Guarantee Section expenditure, except expenditure relating to Regulation (EEC) No 1078/77 | Expenditure relating to Regulation (EEC) No 1078/77 | Total (a + b) |
|---|---|---|---|
| | (a) | (b) | (c) |
| **1. Expenditure recognized in respect of the year 1983** | | | |
| (a) Expenditure declared by the Member State in respect of the present clearance | 27 875 822 444 | 104 948 754 | 27 980 771 198 |
| (b) Expenditure declared during the preceding year but excluded from that clearance | — | — | — |
| (c) Expenditure declared, excluded from the present clearance | — | — | — |
| (d) Expenditure declared, coming under the present clearance (a + b − c) | 27 875 822 444 | 104 948 754 | 27 980 771 198 |
| (e) Expenditure disallowed | − 22 637 216 | — | − 22 637 216 |
| (f) Financial consequences of previous years | + 41 275 | — | + 41 275 |
| (g) Total expenditure recognized | 27 853 226 503 | 104 948 754 | 27 958 175 257 |
| **2. Expenditure chargeable to the Member State** | | | |
| (a) Expenditure charged in respect of the year | 27 901 874 283 | 104 948 754 | 28 006 823 037 |
| (b) Expenditure charged in respect of the preceding year, but excluded from that clearance | — | — | — |
| (c) Expenditure charged in respect of the present year, but excluded from the present clearance | — | — | — |
| (d) Total expenditure charged, coming under the present clearance (a + b − c) | 27 901 874 283 | 104 948 754 | 28 006 823 037 |
| (e) Expenditure chargeable to the Member State following clearance of the accounts (2d − 1g) | 48 647 780 | — | 48 647 780 |
| **3. Funds available** | | | |
| (a) Amount available after preceding clearance of accounts | 859 689 318 | 5 565 | 859 694 883 |
| (b) Advance payments received in respect of the year | 27 602 350 000 | 105 000 000 | 27 707 350 000 |
| (c) Total amounts available for the year (a + b) | 28 462 039 318 | 105 005 565 | 28 567 044 883 |
| (d) Expenditure recognized (1g) | 27 853 226 503 | 104 948 754 | 27 958 175 257 |
| (e) Funds available after clearance of the accounts of the present year (c − d) | 608 812 815 | 56 811 | 608 869 626 |

## DENMARK

*(in Dkr)*

| | EAGGF Guarantee Section expenditure, except expenditure relating to Regulation (EEC) No 1078/77 | Expenditure relating to Regulation (EEC) No 1078/77 | Total (a + b) |
|---|---|---|---|
| | (a) | (b) | (c) |
| **1. Expenditure recognized in respect of the year 1983** | | | |
| (a) Expenditure declared by the Member State in respect of the present clearance | 5 460 136 152,01 | 146 706 045,86 | 5 606 842 197,87 |
| (b) Expenditure declared during the preceding year but excluded from that clearance | — | — | — |
| (c) Expenditure declared, excluded from the present clearance | — | — | — |
| (d) Expenditure declared, coming under the present clearance (a + b − c) | 5 460 136 152,01 | 146 706 045,86 | 5 606 842 197,87 |
| (e) Expenditure disallowed | − 54 048 347,31 | — | − 54 048 347,31 |
| (f) Financial consequences of previous years | — | — | — |
| (g) Total expenditure recognized | 5 406 087 804,70 | 146 706 045,86 | 5 552 793 850,56 |
| **2. Expenditure chargeable to the Member State** | | | |
| (a) Expenditure charged in respect of the year | 5 455 433 960,48 | 146 706 045,86 | 5 602 140 006,34 |
| (b) Expenditure charged in respect of the preceding year, but excluded from that clearance | — | — | — |
| (c) Expenditure charged in respect of the present year, but excluded from the present clearance | — | — | — |
| (d) Total expenditure charged, coming under the present clearance (a + b − c) | 5 455 433 960,48 | 146 706 045,86 | 5 602 140 006,34 |
| (e) Expenditure chargeable to the Member State following clearance of the accounts (2d − 1g) | 49 346 155,78 | — | 49 346 155,78 |
| **3. Funds available** | | | |
| (a) Amount available after preceding clearance of accounts | 47 790 352,89 | 5 408 158,26 | 53 198 511,15 |
| (b) Advance payments received in respect of the year | 5 396 130 000,— | 141 300 000,— | 5 537 430 000,— |
| (c) Total amounts available for the year (a + b) | 5 443 920 352,89 | 146 708 158,26 | 5 590 628 511,15 |
| (d) Expenditure recognized (1g) | 5 406 087 804,70 | 146 706 045,86 | 5 552 793 850,56 |
| (e) Funds available after clearance of the accounts of the present year (c − d) | 37 832 548,19 | 2 112,40 | 37 834 660,59 |

## GERMANY

*(in DM)*

| | EAGGF Guarantee Section expenditure, except expenditure relating to Regulation (EEC) No 1078/77 | Expenditure relating to Regulation (EEC) No 1078/77 | Total (a + b) |
|---|---|---|---|
| | (a) | (b) | (c) |
| **1. Expenditure recognized in respect of the year 1983** | | | |
| (a) Expenditure declared by the Member State in respect of the present clearance | 6 908 280 564,39 | 181 264 675,18 | 7 089 545 239,57 |
| (b) Expenditure declared during the preceding year but excluded from that clearance | — | — | — |
| (c) Expenditure declared, excluded from the present clearance | — | — | — |
| (d) Expenditure declared, coming under the present clearance (a + b − c) | 6 908 280 564,39 | 181 264 675,18 | 7 089 545 239,57 |
| (e) Expenditure disallowed | − 1 100 908,24 | — | − 1 100 908,24 |
| (f) Financial consequences of previous years | — | — | — |
| (g) Total expenditure recognized | 6 907 179 656,15 | 181 264 675,18 | 7 088 444 331,33 |
| **2. Expenditure chargeable to the Member State** | | | |
| (a) Expenditure charged in respect of the year | 6 905 155 463,79 | 181 264 675,18 | 7 086 420 138,97 |
| (b) Expenditure charged in respect of the preceding year, but excluded from that clearance | — | — | — |
| (c) Expenditure charged in respect of the present year, but excluded from the present clearance | — | — | — |
| (d) Total expenditure charged, coming under the present clearance (a + b − c) | 6 905 155 463,79 | 181 264 675,18 | 7 086 420 138,97 |
| (e) Supplementary expenditure to be paid to the Member State following the clearance of the accounts (1g — 2d) | 2 024 192,36 | — | 2 024 192,36 |
| **3. Funds available** | | | |
| (a) Amount available after preceding clearance of accounts | 88 105 723,21 | 5 974 244,54 | 94 079 967,75 |
| (b) Advance payments received in respect of the year | 6 814 700 000,— | 177 850 000,— | 6 992 550 000,— |
| (c) Total amounts available for the year (a + b) | 6 902 805 723,21 | 183 824 244,54 | 7 086 629 967,75 |
| (d) Expenditure recognized (1g) | 6 907 179 656,15 | 181 264 675,18 | 7 088 444 331,33 |
| (e) Funds available after clearance of the accounts of the present year (c − d) | − 4 373 932,94 | 2 559 569,36 | − 1 814 363,58 |

## GREECE

*(in Dr)*

| | EAGGF Guarantee Section expenditure, except expenditure relating to Regulation (EEC) No 1078/77 | Expenditure relating to Regulation (EEC) No 1078/77 | Total (a + b) |
|---|---|---|---|
| | (a) | (b) | (c) |
| **1. Expenditure recognized in respect of the year 1983** | | | |
| (a) Expenditure declared by the Member State in respect of the present clearance | 76 313 408 526 | — | 76 313 408 526 |
| b) Expenditure declared during 1982 exercise for which decision 86/441/EEC has not been carried out | 4 804 749 681 | — | 4 804 749 681 |
| (c) Expenditure declared, excluded from the present clearance | — | — | — |
| (d) Expenditure declared, coming under the present clearance (a + b − c) | 81 118 158 207 | — | 81 118 158 207 |
| (e) Expenditure disallowed | − 1 349 428 898 | — | − 1 349 428 898 |
| (f) Financial consequences of previous years | — | — | — |
| (g) Total expenditure recognized | 79 768 729 309 | — | 79 768 729 309 |
| **2. Expenditure chargeable to the Member State** | | | |
| (a) Expenditure charged in respect of the year | 76 486 022 802 | — | 76 486 022 802 |
| b) Expenditure charged during 1982 exercise for which decision 86/441/EEC has not been carried out (1) | 4 804 749 501 | — | 4 804 749 501 |
| (c) Expenditure charged in respect of the present year, but excluded from the present clearance | — | — | — |
| (d) Total expenditure charged, coming under the present clearance (a + b − c) | 81 290 772 303 | — | 81 290 772 303 |
| (e) Expenditure chargeable to the Member State following clearance of the accounts (2d − 1g) | 1 522 042 994 | — | 1 522 042 994 |
| **3. Funds available** | | | |
| (a) Amount available after preceding clearance of accounts | 8 808 777 955 | — | 8 808 777 955 |
| (b) Advance payments received in respect of the year | 76 421 250 000 | — | 76 421 250 000 |
| (c) Total amounts available for the year (a + b) | 85 230 027 955 | — | 85 230 027 955 |
| (d) Expenditure recognized (1g) | 79 768 729 309 | — | 79 768 729 309 |
| (e) Funds available after clearance of the accounts of the present year (c − d) | 5 461 298 646 | — | 5 461 298 646 |

(1) Taking account of an amount of Dr 180 deducted at the time of the clearance of the 1982 accounts.

## FRANCE

*(in FF)*

| | EAGGF Guarantee Section expenditure, except expenditure relating to Regulation (EEC) No 1078/77 | Expenditure relating to Regulation (EEC) No 1078/77 | Total (a + b) |
|---|---|---|---|
| | (a) | (b) | (c) |
| 1. **Expenditure recognized in respect of the year 1983** | | | |
| (a) Expenditure declared by the Member State in respect of the present clearance | 24 289 726 307,05 | 105 609 911,90 | 24 395 336 218,95 |
| (b) Expenditure declared during the preceding year but excluded from that clearance | 230 718 273,25 | — | 230 718 273,25 |
| (c) Expenditure declared, excluded from the present clearance | − 295 849 414,67 | — | − 295 849 414,67 |
| (d) Expenditure declared, coming under the present clearance (a + b − c) | 24 224 595 165,63 | 105 609 911,90 | 24 330 205 077,53 |
| (e) Expenditure disallowed | − 86 802 272,67 | — | − 86 802 272,67 |
| (f) Financial consequences of previous years | + 1 615 128,85 | — | + 1 615 128,85 |
| (g) Total expenditure recognized | 24 139 408 021,81 | 105 609 911,90 | 24 245 017 933,71 |
| 2. **Expenditure chargeable to the Member State** | | | |
| (a) Expenditure charged in respect of the year | 24 298 057 762,56 | 105 609 911,90 | 24 403 667 674,46 |
| (b) Expenditure charged in respect of the preceding year, but excluded from that clearance | 230 718 273,25 | — | 230 718 273,23 |
| (c) Expenditure charged in respect of the present year, but excluded from the present clearance | − 295 849 414,67 | — | − 295 849 414,67 |
| (d) Total expenditure charged, coming under the present clearance (a + b − c) | 24 232 926 621,14 | 105 609 911,90 | 24 338 536 533,04 |
| (e) Expenditure chargeable to the Member State following clearance of the accounts (2d − 1g) | 93 518 599,33 | — | 93 518 599,33 |
| 3. **Funds available** | | | |
| (a) Amount available after preceding clearance of accounts | 284 105 154,88 | 1 802 637,91 | 285 907 792,79 |
| (b) Advance payments for the year 1982 concerning expenditures excluded from the 1982 clearance of the accounts | 230 718 273,25 | — | 230 718 273,25 |
| (c) Advance payments received in respect of the year | 23 668 650 000,— | 117 100 000,— | 23 785 750 000,— |
| (d) Advance payments for the year 1983 concerning expenditures excluded from the 1983 clearance of the accounts | 295 849 414,67 | — | 295 849 414,67 |
| (e) Total amounts available for the year (a + b + c − d) | 23 887 624 013,46 | 118 902 637,91 | 24 006 526 651,37 |
| (f) Expenditure recognized (1 g) | 24 139 408 021,81 | 105 609 911,90 | 24 245 017 933,71 |
| (g) Funds available after clearance of the accounts of the present year (e − f) | − 251 784 008,35 | 13 292 726,01 | − 238 491 282,34 |

## IRELAND

*(in £Irl)*

| | EAGGF Guarantee Section expenditure, except expenditure relating to Regulation (EEC) No 1078/77 | Expenditure relating to Regulation (EEC) No 1078/77 | Total (a + b) |
|---|---|---|---|
| | (a) | (b) | (c) |
| **1. Expenditure recognized in respect of the year 1983** | | | |
| (a) Expenditure declared by the Member State in respect of the present clearance | 432 972 700,92 | 3 543 821,02 | 436 516 521,94 |
| (b) Expenditure declared during the preceding year but excluded from that clearance | — | — | — |
| (c) Expenditure declared, excluded from the present clearance | — | — | — |
| (d) Expenditure declared, coming under the present clearance (a + b − c) | 432 972 700,92 | 3 543 821,02 | 436 516 521,94 |
| (e) Expenditure disallowed | − 708 062,16 | — | − 708 062,16 |
| (f) Financial consequences of previous years | + 18 900,53 | — | + 18 900,53 |
| (g) Total expenditure recognized | 432 283 539,29 | 3 543 821,02 | 435 827 360,31 |
| **2. Expenditure chargeable to the Member State** | | | |
| (a) Expenditure charged in respect of the year | 434 574 721,05 | 3 543 821,02 | 438 118 542,07 |
| (b) Expenditure charged in respect of the preceding year, but excluded from that clearance | — | — | — |
| (c) Expenditure charged in respect of the present year, but excluded from the present clearance | — | — | — |
| (d) Total expenditure charged, coming under the present clearance (a + b − c) | 434 574 721,05 | 3 543 821,02 | 438 118 542,07 |
| (e) Expenditure chargeable to the Member State following clearance of the accounts (2d − 1g) | 2 291 181,76 | — | 2 291 181,76 |
| **3. Funds available** | | | |
| (a) Amount available after preceding clearance of accounts | 30 631,50 | 335 003,68 | 365 635,18 |
| (b) Advance payments received in respect of the year | 431 562 000,— | 3 210 000,— | 434 772 000,— |
| (c) Total amounts available for the year (a + b) | 431 592 631,50 | 3 545 003,68 | 435 137 635,18 |
| (d) Expenditure recognized (1g) | 432 283 539,29 | 3 543 821,02 | 435 827 360,31 |
| (e) Funds available after clearance of the accounts of the present year (c − d) | − 690 907,79 | 1 182,66 | − 689 725,13 |

## ITALY

*(in Lit)*

| | EAGGF Guarantee Section expenditure, except expenditure relating to Regulation (EEC) No 1078/77 | Expenditure relating to Regulation (EEC) No 1078/77 | Total (a + b) |
|---|---|---|---|
| | (a) | (b) | (c) |
| **1. Expenditure recognized in respect of the year 1983** | | | |
| (a) Expenditure declared by the Member State in respect of the present clearance | 3 861 869 638 075 | — | 3 861 869 638 075 |
| (b) Expenditure declared during the preceding year but excluded from that clearance | — | — | — |
| (c) Expenditure declared, excluded from the present clearance | − 927 361 277 | — | − 927 361 277 |
| (d) Expenditure declared, coming under the present clearance (a + b − c) | 3 860 942 276 798 | — | 3 860 942 276 798 |
| (e) Expenditure disallowed | − 14 194 651 116 | — | − 14 194 651 116 |
| (f) Financial consequences of previous years | + 18 328 910 750 | — | + 18 328 910 750 |
| (g) Total expenditure recognized | 3 865 076 536 432 | — | 3 865 076 536 432 |
| **2. Supplementary expenditure to be paid to Member State** | | | |
| (a) Expenditure charged in respect of the year | 3 861 847 469 880 | — | 3 861 847 469 880 |
| (b) Expenditure charged in respect of the preceding year, but excluded from that clearance | — | — | — |
| (c) Expenditure charged in respect of the present year, but excluded from the present clearance | − 927 361 277 | — | − 927 361 277 |
| (d) Total expenditure charged, coming under the present clearance (a + b − c) | 3 860 920 108 603 | — | 3 860 920 108 603 |
| (e) Supplementary expenditure to be paid to the Member State following the clearance of the accounts (1g − 2d) | 4 156 427 829 | — | 4 156 427 829 |
| **3. Funds available** | | | |
| (a) Amount available after preceding clearance of accounts | 165 640 874 296 | — | 165 640 874 296 |
| (b) Advance payments for the year 1982 concerning expenditures excluded from the 1982 clearance of the accounts | — | — | — |
| (c) Advance payments received in respect of the year | 3 847 273 000 000 | — | 3 847 273 000 000 |
| (d) Advance payments for the year 1983 concerning expenditures excluded from the 1983 clearance of the accounts | 927 361 277 | — | 927 361 277 |
| (e) Total amounts available for the year (a + b + c − d) | 4 011 986 513 019 | — | 4 011 986 513 019 |
| (f) Expenditure recognized (1g) | 3 865 076 536 432 | — | 3 865 076 536 432 |
| (g) Funds available after clearance of the accounts of the present year (e − f) | 146 909 976 587 | — | 146 909 976 587 |

## LUXEMBOURG

*(in Lfrs)*

| | EAGGF Guarantee Section expenditure, except expenditure relating to Regulation (EEC) No 1078/77 | Expenditure relating to Regulation (EEC) No 1078/77 | Total (a + b) |
|---|---|---|---|
| | (a) | (b) | (c) |
| **1. Expenditure recognized in respect of the year 1983** | | | |
| (a) Expenditure declared by the Member State in respect of the present clearance | 196 622 603 | 17 349 837 | 213 972 440 |
| (b) Expenditure declared during the preceding year but excluded from that clearance | — | — | — |
| (c) Expenditure declared, excluded from the present clearance | — | — | — |
| (d) Expenditure declared, coming under the present clearance (a + b − c) | 196 622 603 | 17 349 837 | 213 972 440 |
| (e) Expenditure disallowed | − 20 316 808 | — | − 20 316 808 |
| (f) Financial consequences of previous years | — | — | — |
| (g) Total expenditure recognized | 176 305 795 | 17 349 837 | 193 655 632 |
| **2. Expenditure chargeable to the Member State** | | | |
| (a) Expenditure charged in respect of the year | 196 622 603 | 17 349 837 | 213 972 440 |
| (b) Expenditure charged in respect of the preceding year, but excluded from that clearance | — | — | — |
| (c) Expenditure charged in respect of the present year, but excluded from the present clearance | — | — | — |
| (d) Total expenditure charged, coming under the present clearance (a + b − c) | 196 622 603 | 17 349 837 | 213 972 440 |
| (e) Expenditure chargeable to the Member State following clearance of the accounts (2d − 1g) | 20 316 808 | — | 20 316 808 |
| **3. Funds available** | | | |
| (a) Amount available after preceding clearance of accounts | 11 807 943 | 2 090 817 | 13 898 760 |
| (b) Advance payments received in respect of the year | 182 580 000 | 15 300 000 | 197 880 000 |
| (c) Total amounts available for the year (a + b) | 194 387 943 | 17 390 817 | 211 778 760 |
| (d) Expenditure recognized (1g) | 176 305 795 | 17 349 837 | 193 655 632 |
| (e) Funds available after clearance of the accounts of the present year (c − d) | 18 082 148 | 40 980 | 18 123 128 |

## NETHERLANDS

*(in Fl)*

| | EAGGF Guarantee Section expenditure, except expenditure relating to Regulation (EEC) No 1078/77 | Expenditure relating to Regulation (EEC) No 1078/77 | Total (a + b) |
|---|---|---|---|
| | (a) | (b) | (c) |
| **1. Expenditure recognized in respect of the year 1983** | | | |
| (a) Expenditure declared by the Member State in respect of the present clearance | 4 345 035 545,27 | 19 464 155,03 | 4 364 499 700,30 |
| (b) Expenditure declared during the preceding year but excluded from that clearance | 74 141 147,72 | — | 74 141 147,72 |
| (c) Expenditure declared, excluded from the present clearance | – 224 709,76 | — | – 224 709,76 |
| (d) Expenditure declared, coming under the present clearance (a + b – c) | 4 418 951 983,23 | 19 464 155,03 | 4 438 416 138,26 |
| (e) Expenditure disallowed | – 38 467 183,52 | — | – 38 467 183,52 |
| (f) Financial consequences of previous years | — | — | — |
| (g) Total expenditure recognized | 4 380 484 799,71 | 19 464 155,03 | 4 399 948 954,74 |
| **2. Expenditure chargeable to the Member State** | | | |
| (a) Expenditure charged in respect of the year | 4 344 931 570,36 | 19 464 155,03 | 4 364 395 725,39 |
| (b) Expenditure charged in respect of the preceding year, but excluded from that clearance | 74 141 147,72 | — | 74 141 147,72 |
| (c) Expenditure charged in respect of the present year, but excluded from the present clearance | – 224 709,76 | — | – 224 709,76 |
| (d) Total expenditure charged, coming under the present clearance (a + b – c) | 4 418 848 008,32 | 19 464 155,03 | 4 438 312 163,35 |
| (e) Expenditure chargeable to the Member State following clearance of the accounts (2d – 1g) | 38 363 208,61 | — | 38 363 208,61 |
| **3. Funds available** | | | |
| (a) Amount available after preceding clearance of accounts | 239 538 021,84 | – 1 082 513,42 | 238 455 508,42 |
| (b) Advance payments for the year 1982 concerning expenditures excluded from the 1982 clearance of the accounts | 74 141 147,72 | — | 74 141 147,72 |
| (c) Advance payments received in respect of the year | 4 269 200 000,— | 22 220 000,— | 4 291 420 000,— |
| (d) Advance payments for the year 1983 concerning expenditures excluded from the 1983 clearance of the accounts | 224 709,76 | — | 224 709,76 |
| (e) Total amounts available for the year (a + b + c – d) | 4 582 654 459,80 | 21 137 486,58 | 4 603 791 946,38 |
| (f) Expenditure recognized (1g) | 4 380 484 799,71 | 19 464 155,03 | 4 399 948 954,74 |
| (g) Funds available after clearance of the accounts of the present year (e – f) | 202 169 660,09 | 1 673 331,55 | 203 842 991,64 |

## UNITED KINGDOM

*(in £)*

| | EAGGF Guarantee Section expenditure, except expenditure relating to Regulation (EEC) No 1078/77 | Expenditure relating to Regulation (EEC) No 1078/77 | Total (a + b) |
|---|---|---|---|
| | (a) | (b) | (c) |
| **1. Expenditure recognized in respect of the year 1983** | | | |
| (a) Expenditure declared by the Member State in respect of the present clearance | 984 411 363,84 | 14 375 266,30 | 998 786 630,14 |
| (b) Expenditure declared during the preceding year but excluded from that clearance | 1 417 796,48 | — | 1 417 796,48 |
| (c) Expenditure declared, excluded from the present clearance | — | — | — |
| (d) Expenditure declared, coming under the present clearance (a + b − c) | 985 829 160,32 | 14 375 266,30 | 1 000 204 426,62 |
| (e) Expenditure disallowed | − 22 020 365,70 | — | − 22 020 365,70 |
| (f) Financial consequences of previous years | + 660 180,48 | — | + 660 180,48 |
| (g) Total expenditure recognized | 964 468 975,10 | 14 375 266,30 | 978 844 241,40 |
| **2. Expenditure chargeable to the Member State** | | | |
| (a) Expenditure charged in respect of the year | 984 289 120,50 | 14 361 588,91 | 998 650 709,41 |
| (b) Expenditure charged in respect of the preceding year, but excluded from that clearance | 1 417 796,48 | — | 1 417 796,48 |
| (c) Expenditure charged in respect of the present year, but excluded from the present clearance | — | — | — |
| (d) Total expenditure charged, coming under the present clearance (a + b − c) | 985 706 916,98 | 14 361 588,91 | 1 000 068 505,89 |
| (e) Expenditure chargeable to the Member State following clearance of the accounts (2d − 1g) | 21 237 941,88 | − 13 677,39 | 21 224 264,49 |
| **3. Funds available** | | | |
| (a) Amount available after preceding clearance of accounts | 22 247 583,18 | 396 869,86 | 22 644 453,04 |
| (b) Advance payments for the year 1982 concerning expenditures excluded from the 1982 clearance of the accounts | 1 417 796,48 | — | 1 417 796,48 |
| (c) Advance payments received in respect of the year | 981 052 853,83 | 14 230 000,— | 995 282 853,83 |
| (d) Advance payments for the year 1983 concerning expenditures excluded from the 1983 clearance of the accounts | — | — | — |
| (e) Total amounts available for the year (a + b + c − d) | 1 004 718 233,49 | 14 626 869,86 | 1 019 345 103,35 |
| (f) Expenditure recognized (1g) | 964 468 975,10 | 14 375 266,30 | 978 844 241,40 |
| (g) Funds available after clearance of the accounts of the present year (e − f) | 40 249 258,39 | 251 603,56 | 40 500 861,95 |