II

(Acts whose publication is not obligatory)

COMMISSION

COMMISSION DECISION

of 18 August 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 1984

(87/468/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) 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 1984 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;

[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.

Whereas, with regard to Germany, 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 subsequently;

Whereas expenditure disallowed for Italy comprised an amount of 17 979 839 420 Italian Lire concerning consumption aid for olive oil, this amount must be charged to the Member State under this Decision; whereas the special circumstances of this case, however, justifies re-examination by the Commission of the disallowance during the present clearance, provided the Member State provides the necessary evidence by 16 November 1987 at the latest; 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 of certain expenditure, and stated that it might either 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, pursuant to Council Regulation (EEC) No 1078/77 of 17 May 1977 setting up a system of milk non-marketing and dairy herd conversion premiums [1], as last amended by Regulation (EEC) No 1300/84 [2], 60 % of the expenditure relating to these schemes is chargeable to the EAGGF 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 18 November 1986 or to any consequences relating to infringements committed in 1984 or to national aids incompatible with the Treaty paid in 1984 and liable to affect EAGGF expenditure during a year subsequent to 1984;

Whereas this Decision is without prejudice to any financial consequences resulting, during a subsequent accounts clearance procedure, from current investigations underway at the time of this Decision, from irregularities within the meaning of Article 8 of Regulation (EEC) No 729/70 or from judgments of the Court of Justice in cases 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 1984 are hereby cleared as indicated in the Annex to this Decision.

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, 18 August 1987.

For the Commission

Frans ANDRIESSEN

Vice-President

[1] OJ No L 131, 26. 5. 1977, p. 1.
[2] OJ No L 125, 12. 5. 1984, p. 3.

ANNEX

(in Bfrs)

Member State : Belgium (1984)	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 1984			
(a) Expenditure declared by the Member State in respect of the present clearance	31 961 604 548	72 978 058	32 034 582 606
(b) Expenditure declared during the preceding year but excluded from that clearance	0	0	0
(c) Expenditure declared, excluded from the present clearance	0	0	0
(d) Expenditure declared, coming under the present clearance (a + b − c)	31 961 604 548	72 978 058	32 034 582 606
(e) Expenditure disallowed	− 1 850 495	0	− 1 850 495
(f) Financial consequences of previous years	12 132 819	0	12 132 819
(g) Total expenditure recognized (d − e + f)	31 971 886 872	72 978 058	32 044 864 930
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the year 1984	31 961 690 208	72 978 058	32 034 668 266
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	0	0	0
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	0	0	0
(d) Total expenditure charged, coming under the present clearance (a + b − c)	31 961 690 208	72 978 058	32 034 668 266
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2d − 1g) (1)	− 10 196 664	0	− 10 196 664
3. Funds available			
(a) Amount available after preceding clearance of accounts	608 812 815	56 811	608 869 626
(b) Advance payments for the year 1983 concerning expenditures excluded from the 1983 clearance of the accounts	0	0	0
(c) Advance payments received in respect of the year	31 379 002 480	98 943 189	31 477 945 669
(d) Advance payments for the year 1984 concerning expenditures excluded from the present clearance of the accounts	0	0	0
(e) Total amounts available for the year (a + b + c − d)	31 987 815 295	99 000 000	32 086 815 295
(f) Expenditure recognized (1g)	31 971 886 872	72 978 058	32 044 864 930
(g) Funds available after clearance of the accounts of the present year (e − f)	15 928 423	26 021 942	41 950 365

(1) In the event of payment to a Member State, this is indicated by the sign : —.

(in Dkr)

Member State : Denmark (1984)	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 1984			
(a) Expenditure declared by the Member State in respect of the present clearance	7 138 646 758,12	84 602 077,07	7 223 248 835,19
(b) Expenditure declared during the preceding year but excluded from that clearance	0,00	0,00	0,00
(c) Expenditure declared, excluded from the present clearance	0,00	0,00	0,00
(d) Expenditure declared, coming under the present clearance (a + b − c)	7 138 646 758,12	84 602 077,07	7 223 248 835,19
(e) Expenditure disallowed	−72 382 008,89	0,00	−72 382 008,89
(f) Financial consequences of previous years	0,00	0,00	0,00
(g) Total expenditure recognized (d − e + f)	7 066 264 749,23	84 602 077,07	7 150 866 826,30
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the year 1984	7 123 607 518,98	84 599 724,07	7 208 207 243,05
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	0,00	0,00	0,00
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	0,00	0,00	0,00
(d) Total expenditure charged, coming under the present clearance (a + b − c)	7 123 607 518,98	84 599 724,07	7 208 207 243,05
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2d − 1g) (1)	57 342 769,75	−2 353,00	57 340 416,75
3. Funds available			
(a) Amount available after preceding clearance of accounts	37 832 548,19	2 112,40	37 834 660,59
(b) Advance payments for the year 1983 concerning expenditures excluded from the 1983 clearance of the accounts	0,00	0,00	0,00
(c) Advance payments received in respect of the year	7 223 422 269,21	84 597 887,60	7 308 020 156,81
(d) Advance payments for the year 1984 concerning expenditures excluded from the present clearance of the accounts	0,00	0,00	0,00
(e) Total amounts available for the year (a + b + c − d)	7 261 254 817,40	84 600 000,00	7 345 854 817,40
(f) Expenditure recognized (1g)	7 066 264 749,23	84 602 077,07	7 150 866 826,30
(g) Funds available after clearance of the accounts of the present year (e − f)	194 990 068,17	−2 077,07	194 987 991,10

(1) In the event of payment to a Member State, this is indicated by the sign : —.

(in Dm)

Member State : Germany (1984)	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 1984			
(a) Expenditure declared by the Member State in respect of the present clearance	7 398 613 692,57	90 012 343,81	7 488 626 036,38
(b) Expenditure declared during the preceding year but excluded from that clearance	0,00	0,00	0,00
(c) Expenditure declared, excluded from the present clearance	26 919 882,85	0,00	26 919 882,85
(d) Expenditure declared, coming under the present clearance (a + b − c)	7 371 693 809,72	90 012 343,81	7 461 706 153,53
(e) Expenditure disallowed	−6 106 726,68	0,00	−6 106 726,68
(f) Financial consequences of previous years	0,00	0,00	0,00
(g) Total expenditure recognized (d − e + f)	7 365 587 083,04	90 012 343,81	7 455 599 426,85
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the year 1984	7 398 875 142,69	90 012 343,81	7 488 887 486,50
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	0,00	0,00	0,00
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	26 919 882,85	0,00	26 919 882,85
(d) Total expenditure charged, coming under the present clearance (a + b − c)	7 371 955 259,84	90 012 343,81	7 461 967 603,65
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2d − 1g) (1)	6 368 176,80	0,00	6 368 176,80
3. Funds available			
(a) Amount available after preceding clearance of accounts	−4 373 932,94	2 559 569,36	−1 814 363,58
(b) Advance payments for the year 1983 concerning expenditures excluded from the 1983 clearance of the accounts	0,00	0,00	0,00
(c) Advance payments received in respect of the year	7 393 321 063,64	95 340 430,64	7 488 661 494,28
(d) Advance payments for the year 1984 concerning expenditures excluded from the present clearance of the accounts	26 919 882,85	0,00	26 919 882,85
(e) Total amounts available for the year (a + b + c − d)	7 362 027 247,85	97 900 000,00	7 459 927 247,85
(f) Expenditure recognized (1g)	7 365 587 083,04	90 012 343,81	7 455 599 426,85
(g) Funds available after clearance of the accounts of the present year (e − f)	−3 559 835,19	7 887 656,19	4 327 821,00

(1) In the event of payment to a Member State, this is indicated by the sign : —.

(in Dr)

Member State : Greece (1984)	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 1984			
(a) Expenditure declared by the Member State in respect of the present clearance	84 080 109 468	0	84 080 109 468
(b) Expenditure declared during the preceding year but excluded from that clearance	0	0	0
(c) Expenditure declared, excluded from the present clearance	0	0	0
(d) Expenditure declared, coming under the present clearance (a + b − c)	84 080 109 468	0	84 080 109 468
(e) Expenditure disallowed	−61 145 322	0	−61 145 322
(f) Financial consequences of previous years	0	0	0
(g) Total expenditure recognized (d − e + f)	84 018 964 146	0	84 018 964 146
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the year 1984	83 329 834 971	0	83 329 834 971
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	0	0	0
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	0	0	0
(d) Total expenditure charged, coming under the present clearance (a + b − c)	83 329 834 971	0	83 329 834 971
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2d − 1g) (1)	−689 129 175	0	−689 129 175
3. Funds available			
(a) Amount available after preceding clearance of accounts	5 461 298 646	0	5 461 298 646
(b) Advance payments for the year 1983 concerning expenditures excluded from the 1983 clearance of the accounts	0.	0	0
(c) Advance payments received in respect of the year	83 501 551 022	0	83 501 551 022
(d) Advance payments for the year 1984 concerning expenditures excluded from the present clearance of the accounts	0	0	0
(e) Total amounts available for the year (a + b + c − d)	88 962 849 668	0	88 962 849 668
(f) Expenditure recognized (1g)	84 018 964 146	0	84 018 964 146
(g) Funds available after clearance of the accounts of the present year (e − f)	4 943 885 522	0	4 943 885 522

(1) In the event of payment to a Member State, this is indicated by the sign : —.

(in FF)

Member State : France (1984)	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 1984			
(a) Expenditure declared by the Member State in respect of the present clearance	24 258 062 617,25	102 307 388,69	24 360 370 005,94
(b) Expenditure declared during the preceding year but excluded from that clearance	295 849 414,67	0,00	295 849 414,67
(c) Expenditure declared, excluded from the present clearance	0,00	0,00	0,00
(d) Expenditure declared, coming under the present clearance (a + b − c)	24 553 912 031,92	102 307 388,69	24 656 219 420,61
(e) Expenditure disallowed	−316 380 502,43	0,00	−316 380 502,43
(f) Financial consequences of previous years	0,00	0,00	0,00
(g) Total expenditure recognized (d − e + f)	24 237 531 529,49	102 307 388,69	24 339 838 918,18
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the year 1984	24 096 496 347,34	102 307 388,69	24 198 803 736,03
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	295 849 414,67	0,00	295 849 414,67
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	0,00	0,00	0,00
(d) Total expenditure charged, coming under the present clearance (a + b − c)	24 392 345 762,01	102 307 388,69	24 494 653 150,70
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2d − 1g) (1)	154 814 232,52	0,00	154 814 232,52
3. Funds available			
(a) Amount available after preceding clearance of accounts	−251 784 008,35	13 292 726,01	−238 491 282,34
(b) Advance payments for the year 1983 concerning expenditures excluded from the 1983 clearance of the accounts	295 849 414,67	0,00	295 849 414,67
(c) Advance payments received in respect of the year	24 542 563 458,91	88 807 273,99	24 631 370 732,90
(d) Advance payments for the year 1984 concerning expenditures excluded from the present clearance of the accounts	0,00	0,00	0,00
(e) Total amounts available for the year (a + b + c − d)	24 586 628 865,23	102 100 000,00	24 688 728 865,23
(f) Expenditure recognized (1g)	24 237 531 529,49	102 307 388,69	24 339 838 918,18
(g) Funds available after clearance of the accounts of the present year (e − f)	349 097 335,74	−207 388,69	348 889 947,05

(1) In the event of payment to a Member State, this is indicated by the sign : —.

(in £ Irl)

Member State : Ireland (1984)	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 1984			
(a) Expenditure declared by the Member State in respect of the present clearance	644 937 931,50	2 899 566,80	647 837 498,30
(b) Expenditure declared during the preceding year but excluded from that clearance	0,00	0,00	0,00
(c) Expenditure declared, excluded from the present clearance	0,00	0,00	0,00
(d) Expenditure declared, coming under the present clearance (a + b − c)	644 937 931,50	2 899 566,80	647 837 498,30
(e) Expenditure disallowed	100 633,94	0,00	100 633,94
(f) Financial consequences of previous years	0,00	0,00	0,00
(g) Total expenditure recognized (d − e + f)	645 038 565,44	2 899 566,80	647 938 132,24
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the year 1984	647 642 906,46	2 899 566,80	650 542 473,26
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	0,00	0,00	0,00
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	0,00	0,00	0,00
(d) Total expenditure charged, coming under the present clearance (a + b − c)	647 642 906,46	2 899 566,80	650 542 473,26
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2d − 1g) (1)	2 604 341,02	0,00	2 604 341,02
3. Funds available			
(a) Amount available after preceding clearance of accounts	−690 907,79	1 182,66	−689 725,13
(b) Advance payments for the year 1983 concerning expenditures excluded from the 1983 clearance of the accounts	0,00	0,00	0,00
(c) Advance payments received in respect of the year	643 510 417,12	2 958 817,34	646 469 234,46
(d) Advance payments for the year 1984 concerning expenditures excluded from the present clearance of the accounts	0,00	0,00	0,00
(e) Total amounts available for the year (a + b + c − d)	642 819 509,33	2 960 000,00	645 779 509,33
(f) Expenditure recognized (1g)	645 038 565,44	2 899 566,80	647 938 132,24
(g) Funds available after clearance of the accounts of the present year (e − f)	−2 219 056,11	60 433,20	−2 158 622,91

(1) In the event of payment to a Member State, this is indicated by the sign : —.

(in Lit)

Member State : Italy (1984)	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 1984			
(a) Expenditure declared by the Member State in respect of the present clearance	5 507 359 091 796	0	5 507 359 091 796
(b) Expenditure declared during the preceding year but excluded from that clearance	927 361 277	0	927 361 277
(c) Expenditure declared, excluded from the present clearance	0	0	0
(d) Expenditure declared, coming under the present clearance (a + b − c)	5 508 286 453 073	0	5 508 286 453 073
(e) Expenditure disallowed	−46 935 422 082	0	−46 935 422 082
(f) Financial consequences of previous years	4 334 884 195	0	4 334 884 195
(g) Total expenditure recognized (d − e + f)	5 465 685 915 186	0	5 465 685 915 186
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the year 1984	5 508 078 891 108	0	5 508 078 891 108
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	927 361 277	0	927 361 277
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	0	0	0
(d) Total expenditure charged, coming under the present clearance (a + b − c)	5 509 006 252 385	0	5 509 006 252 385
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2d − 1g) (1)	43 320 337 199	0	43 320 337 199
3. Funds available			
(a) Amount available after preceding clearance of accounts	146 909 976 587	0	146 909 976 587
(b) Advance payments for the year 1983 concerning expenditures excluded from the 1983 clearance of the accounts	927 361 277	0	927 361 277
(c) Advance payments received in respect of the year	5 393 378 592 116	0	5 393 378 592 116
(d) Advance payments for the year 1984 concerning expenditures excluded from the present clearance of the accounts	0	0	0
(e) Total amounts available for the year (a + b + c − d)	5 541 215 929 980	0	5 541 215 929 980
(f) Expenditure recognized (1g)	5 465 685 915 186	0	5 465 685 915 186
(g) Funds available after clearance of the accounts of the present year (e − f)	75 530 014 794	0	75 530 014 794

(1) In the event of payment to a Member State, this is indicated by the sign : —.

(in Lfrs)

Member State : Luxembourg (1984)	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 1984			
(a) Expenditure declared by the Member State in respect of the present clearance	158 477 025	16 632 231	175 109 256
(b) Expenditure declared during the preceding year but excluded from that clearance	0	0	0
(c) Expenditure declared, excluded from the present clearance	0	0	0
(d) Expenditure declared, coming under the present clearance (a + b − c)	158 477 025	16 632 231	175 109 256
(e) Expenditure disallowed	14 951 821	0	14 951 821
(f) Financial consequences of previous years	0	0	0
(g) Total expenditure recognized (d − e + f)	173 428 846	16 632 231	190 061 077
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the year 1984	158 477 025	16 632 231	175 109 256
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	0	0	0
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	0	0	0
(d) Total expenditure charged, coming under the present clearance (a + b − c)	158 477 025	16 632 231	175 109 256
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2d − 1g) (1)	−14 951 821	0	−14 951 821
3. Funds available			
(a) Amount available after preceding clearance of accounts	18 082 148	40 980	18 123 128
(b) Advance payments for the year 1983 concerning expenditures excluded from the 1983 clearance of the accounts	0	0	0
(c) Advance payments received in respect of the year	158 763 359	16 759 020	175 522 379
(d) Advance payments for the year 1984 concerning expenditures excluded from the present clearance of the accounts	0	0	0
(e) Total amounts available for the year (a + b + c − d)	176 845 507	16 800 000	193 645 507
(f) Expenditure recognized (1g)	173 428 846	16 632 231	190 061 077
(g) Funds available after clearance of the accounts of the present year (e − f)	3 416 661	167 769	3 584 430

(1) In the event of payment to a Member State, this is indicated by the sign : —.

(in Fl)

Member State : Netherlands (1984)	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 1984			
(a) Expenditure declared by the Member State in respect of the present clearance	4 953 338 562,90	13 028 276,33	4 966 366 839,23
(b) Expenditure declared during the preceding year but excluded from that clearance	224 709,76	0,00	224 709,76
(c) Expenditure declared, excluded from the present clearance	0,00	0,00	0,00
(d) Expenditure declared, coming under the present clearance (a + b − c)	4 953 563 272,66	13 028 276,33	4 966 591 548,99
(e) Expenditure disallowed	−4 177 470,63	0,00	−4 177 470,63
(f) Financial consequences of previous years	−119 039,94	0,00	−119 039,94
(g) Total expenditure recognized (d − e + f)	4 949 266 762,09	13 028 276,33	4 962 295 038,42
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the year 1984	4 953 259 666,66	13 028 276,33	4 966 287 942,99
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	224 709,76	0,00	224 709,76
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	0,00	0,00	0,00
(d) Total expenditure charged, coming under the present clearance (a + b − c)	4 953 484 376,42	13 028 276,33	4 966 512 652,75
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2d − 1g) (1)	4 217 614,33	0,00	4 217 614,33
3. Funds available			
(a) Amount available after preceding clearance of accounts	202 169 660,09	1 673 331,55	203 842 991,64
(b) Advance payments for the year 1983 concerning expenditures excluded from the 1983 clearance of the accounts	224 709,76	0,00	224 709,76
(c) Advance payments received in respect of the year	4 956 990 413,16	13 306 736,95	4 970 297 150,11
(d) Advance payments for the year 1984 concerning expenditures excluded from the present clearance of the accounts	0,00	0,00	0,00
(e) Total amounts available for the year (a + b + c − d)	5 159 384 783,01	14 980 068,50	5 174 364 851,51
(f) Expenditure recognized (1g)	4 949 266 762,09	13 028 276,33	4 962 295 038,42
(g) Funds available after clearance of the accounts of the present year (e − f)	210 118 020,92	1 951 792,17	212 069 813,09

(1) In the event of payment to a Member State, this is indicated by the sign : —.

(in £)

Member State : United Kingdom (1984)	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 1984			
(a) Expenditure declared by the Member State in respect of the present clearance	1 234 751 338,04	12 876 897,34	1 247 628 235,38
(b) Expenditure declared during the preceding year but excluded from that clearance	0,00	0,00	0,00
(c) Expenditure declared, excluded from the present clearance	0,00	0,00	0,00
(d) Expenditure declared, coming under the present clearance (a + b − c)	1 234 751 338,04	12 876 897,34	1 247 628 235,38
(e) Expenditure disallowed	−22 210 205,55	0,00	−22 210 205,55
(f) Financial consequences of previous years	0,00	0,00	0,00
(g) Total expenditure recognized (d − e + f)	1 212 541 132,49	12 876 897,34	1 225 418 029,83
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the year 1984	1 234 980 430,15	12 871 873,59	1 247 852 303,74
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	0,00	0,00	0,00
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	0,00	0,00	0,00
(d) Total expenditure charged, coming under the present clearance (a + b − c)	1 234 980 430,15	12 871 873,59	1 247 852 303,74
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2d − 1g) (1)	22 439 297,66	−5 023,75	22 434 273,91
3. Funds available			
(a) Amount available after preceding clearance of accounts	40 249 258,39	251 603,56	40 500 861,95
(b) Advance payments for the year 1983 concerning expenditures excluded from the 1983 clearance of the accounts	0,00	0,00	0,00
(c) Advance payments received in respect of the year	1 235 932 098,06	12 723 335,62	1 248 655 433,68
(d) Advance payments for the year 1984 concerning expenditures excluded from the present clearance of the accounts	0,00	0,00	0,00
(e) Total amounts available for the year (a + b + c − d)	1 276 181 356,45	12 974 939,18	1 289 156 295,63
(f) Expenditure recognized (1g)	1 212 541 132,49	12 876 897,34	1 225 418 029,83
(g) Funds available after clearance of the accounts of the present year (e − f)	63 640 223,96	98 041,84	63 738 265,80

(1) In the event of payment to a Member State, this is indicated by the sign : —.