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 1985

(87/469/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 1985 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 Belgium, Germany and Italy, 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 in addition, as regards Denmark, Italy, Germany and the Netherlands the possible financial consequences resulting from the non-application of the system of additional levies in the milk sector or from its incorrect application should be the subject of reexamination;

Whereas expenditure disallowed for France comprised an amount of 5 545 200 French francs concerning the sales for export of cereals from intervention; that expenditure disallowed for Italy comprised an amount of 28 263 175 121 Italian lire concerning consumption aid for olive oil and an amount of 2 566 493 608 Italian lire concerning export refunds, these amounts must be charged to the Member State under this Decision;

[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 the special circumstances of these cases, however, justify reexamination 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 this period is nevertheless fixed for 9 September 1987 as concerns the abovementioned export refunds; 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 of 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 1985 or to national aids incompatible with the Treaty paid in 1985 and liable to affect EAGGF expenditure during a year subsequent to 1985;

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 (1985)	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 1985			
(a) Expenditure declared by the Member State in respect of the present clearance	41 132 018 672	51 356 614	41 183 375 286
(b) Expenditure declared during the preceding year but excluded from that clearance	0	0	0
(c) Expenditure declared, excluded from the present clearance	1 316 798 635	0	1 316 798 635
(d) Expenditure declared, coming under the present clearance (a + b − c)	39 815 220 037	51 356 614	39 866 576 651
(e) Expenditure disallowed	6 975 502	0	6 975 502
(f) Financial consequences of previous years	0	0	0
(g) Total expenditure recognized (d − e + f)	39 822 195 539	51 356 614	39 873 552 153
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the year 1985	41 162 492 038	51 356 614	41 213 848 652
(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	1 316 798 635	0	1 316 798 635
(d) Total expenditure charged, coming under the present clearance (a + b − c)	39 845 693 403	51 356 614	39 897 050 017
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2d − 1g) (1)	23 497 864	0	23 497 864
3. Funds available			
(a) Amount available after preceding clearance of accounts	15 928 423	26 021 942	41 950 365
(b) Advance payments for the year 1984 concerning expenditures excluded from the 1984 clearance of the accounts	0	0	0
(c) Advance payments received in respect of the year	41 102 594 532	25 600 000	41 128 194 532
(d) Advance payments for the year 1985 concerning expenditures excluded from the present clearance of the accounts	1 316 798 635	0	1 316 798 635
(e) Total amounts available for the year (a + b + c − d)	39 801 724 320	51 621 942	39 853 346 262
(f) Expenditure recognized (1g)	39 822 195 539	51 356 614	39 873 552 153
(g) Funds available after clearance of the accounts of the present year (e − f)	−20 471 219	265 328	−20 205 891

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

(in Dkr)

Member State : Denmark (1985)	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 1985			
(a) Expenditure declared by the Member State in respect of the present clearance	6 669 914 184,13	53 499 063,96	6 723 413 248,09
(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)	6 669 914 184,13	53 499 063,96	6 723 413 248,09
(e) Expenditure disallowed	− 55 206 844,63	0,00	− 55 206 844,63
(f) Financial consequences of previous years	0,00	0,00	0,00
(g) Total expenditure recognized (d − e + f)	6 614 707 339,50	53 499 063,96	6 668 206 403,46
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the year 1985	6 668 536 824,35	53 499 063,96	6 722 035 888,31
(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)	6 668 536 824,35	53 499 063,96	6 722 035 888,31
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2d − 1g) (1)	53 829 484,85	0,00	53 829 484,85
3. Funds available			
(a) Amount available after preceding clearance of accounts	194 990 068,17	− 2 077,07	194 987 991,10
(b) Advance payments for the year 1984 concerning expenditures excluded from the 1984 clearance of the accounts	0,00	0,00	0,00
(c) Advance payments received in respect of the year	6 617 559 792,00	53 499 724,07	6 671 059 516,07
(d) Advance payments for the year 1985 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)	6 812 549 860,17	53 497 647,00	6 866 047 507,17
(f) Expenditure recognized (1g)	6 614 707 339,50	53 499 063,96	6 668 206 403,46
(g) Funds available after clearance of the accounts of the present year (e − f)	197 842 520,67	− 1 416,96	197 841 103,71

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

(in DM)

Member State : Germany (1985)	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 1985			
(a) Expenditure declared by the Member State in respect of the present clearance	8 037 383 385,07	78 274 978,78	8 115 658 363,85
(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	26 663 978,73	0,00	26 663 978,73
(d) Expenditure declared, coming under the present clearance (a + b − c)	8 010 719 406,34	78 274 978,78	8 088 994 385,12
(e) Expenditure disallowed	−3 919 999,31	0,00	−3 919 999,31
(f) Financial consequences of previous years	0,00	0,00	0,00
(g) Total expenditure recognized (d − e + f)	8 006 799 407,03	78 274 978,78	8 085 074 385,81
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the year 1985	8 035 746 989,58	78 274 978,78	8 114 021 968,36
(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	26 663 978,73	0,00	26 663 978,73
(d) Total expenditure charged, coming under the present clearance (a + b − c)	8 009 083 010,85	78 274 978,78	8 087 357 989,63
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2d − 1g) (1)	2 283 603,82	0,00	2 283 603,82
3. Funds available			
(a) Amount available after preceding clearance of accounts	−3 559 835,19	7 887 656,19	4 327 821,00
(b) Advance payments for the year 1984 concerning expenditures excluded from the 1984 clearance of the accounts	0,00	0,00	0,00
(c) Advance payments received in respect of the year	8 065 300 000,00	74 872 343,81	8 140 172 343,81
(d) Advance payments for the year 1985 concerning expenditures excluded from the present clearance of the accounts	26 663 978,73	0,00	26 663 978,73
(e) Total amounts available for the year (a + b + c − d)	8 035 076 186,08	82 760 000,00	8 117 836 186,08
(f) Expenditure recognized (1g)	8 006 799 407,03	78 274 978,78	8 085 074 385,81
(g) Funds available after clearance of the accounts of the present year (e − f)	28 276 779,05	4 485 021,22	32 761 800,27

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

(in Dr)

Member State : Greece (1985)	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 1985**			
(a) Expenditure declared by the Member State in respect of the present clearance	121 318 799 909	0	121 318 799 909
(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)	121 318 799 909	0	121 318 799 909
(e) Expenditure disallowed	− 1 175 990 522	0	− 1 175 990 522
(f) Financial consequences of previous years	0	0	0
(g) Total expenditure recognized (d − e + f)	120 142 809 387	0	120 142 809 387
2. **Expenditure chargeable to the Member State**			
(a) Expenditure charged in respect of the year 1985	121 254 756 006	0	121 254 756 006
(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)	121 254 756 006	0	121 254 756 006
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2d − 1g) (1)	1 111 946 619	0	1 111 946 619
3. **Funds available**			
(a) Amount available after preceding clearance of accounts	4 943 885 522	0	4 943 885 522
(b) Advance payments for the year 1984 concerning expenditures excluded from the 1984 clearance of the accounts	0	0	0
(c) Advance payments received in respect of the year	120 519 907 542	0	120 519 907 542
(d) Advance payments for the year 1985 concerning expenditures excluded from the present clearance of the accounts	0	0	0
(e) Total amounts available for the year (a + b + c − d)	125 463 793 064	0	125 463 793 064
(f) Expenditure recognized (1g)	120 142 809 387	0	120 142 809 387
(g) Funds available after clearance of the accounts of the present year (e − f)	5 320 983 677	0	5 320 983 677

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

(in FF)

Member State : France (1985)	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 1985			
(a) Expenditure declared by the Member State in respect of the present clearance	31 638 831 574,36	65 515 006,03	31 704 346 580,39
(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)	31 638 831 574,36	65 515 006,03	31 704 346 580,39
(e) Expenditure disallowed	−140 216 028,42	0,00	−140 216 028,42
(f) Financial consequences of previous years	0,00	0,00	0,00
(g) Total expenditure recognized (d − e + f)	31 498 615 545,94	65 515 006,03	31 564 130 551,97
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the year 1985	31 520 803 611,31	65 515 006,03	31 586 318 617,34
(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)	31 520 803 611,31	65 515 006,03	31 586 318 617,34
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2d − 1g) (1)	22 188 065,37	0,00	22 188 065,37
3. Funds available			
(a) Amount available after preceding clearance of accounts	349 097 335,74	−207 388,69	348 889 947,05
(b) Advance payments for the year 1984 concerning expenditures excluded from the 1984 clearance of the accounts	0,00	0,00	0,00
(c) Advance payments received in respect of the year	31 486 179 208,48	68 107 388,69	31 554 286 597,17
(d) Advance payments for the year 1985 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)	31 835 276 544,22	67 900 000,00	31 903 176 544,22
(f) Expenditure recognized (1g)	31 498 615 545,94	65 515 006,03	31 564 130 551,97
(g) Funds available after clearance of the accounts of the present year (e − f)	336 660 998,28	2 384 993,97	339 045 992,25

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

(in € Irl)

Member State : Ireland (1985)	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 1985			
(a) Expenditure declared by the Member State in respect of the present clearance	835 813 717,09	3 084 603,83	838 898 320,92
(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)	835 813 717,09	3 084 603,83	838 898 320,92
(e) Expenditure disallowed	− 516 283,12	0,00	− 516 283,12
(f) Financial consequences of previous years	0,00	0,00	0,00
(g) Total expenditure recognized (d − e + f)	835 297 433,97	3 084 603,83	838 382 037,80
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the year 1985	835 296 268,75	3 084 603,83	838 380 872,58
(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)	835 296 268,75	3 084 603,83	838 380 872,58
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2d − 1g) (1)	− 1 165,22	0,00	− 1 165,22
3. Funds available			
(a) Amount available after preceding clearance of accounts	− 2 219 056,11	60 433,20	− 2 158 622,91
(b) Advance payments for the year 1984 concerning expenditures excluded from the 1984 clearance of the accounts	0,00	0,00	0,00
(c) Advance payments received in respect of the year	833 964 775,39	3 024 566,80	836 989 342,19
(d) Advance payments for the year 1985 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)	831 745 719,28	3 085 000,00	834 830 719,28
(f) Expenditure recognized (1g)	835 297 433,97	3 084 603,83	838 382 037,80
(g) Funds available after clearance of the accounts of the present year (e − f)	− 3 551 714,69	396,17	− 3 551 318,52

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

(in Lit)

Member State : Italy (1985)	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 1985			
(a) Expenditure declared by the Member State in respect of the present clearance	4 939 704 386 843	0	4 939 704 386 843
(b) Expenditure declared during the preceding year but excluded from that clearance	0	0	0
(c) Expenditure declared, excluded from the present clearance	79 270 308 278	0	79 270 308 278
(d) Expenditure declared, coming under the present clearance (a + b − c)	4 860 434 078 565	0	4 860 434 078 565
(e) Expenditure disallowed	51 404 987 556	0	51 404 987 556
(f) Financial consequences of previous years	0	0	0
(g) Total expenditure recognized (d − e + f)	4 809 029 091 009	0	4 809 029 091 009
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the year 1985	4 915 323 508 260	0	4 915 323 508 260
(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	79 270 308 278	0	79 270 308 278
(d) Total expenditure charged, coming under the present clearance (a + b − c)	4 836 053 199 982	0	4 836 053 199 982
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2d − 1g) (1)	27 024 108 973	0	27 024 108 973
3. Funds available			
(a) Amount available after preceding clearance of accounts	75 530 014 794	0	75 530 014 794
(b) Advance payments for the year 1984 concerning expenditures excluded from the 1984 clearance of the accounts	0	0	0
(c) Advance payments received in respect of the year	4 866 928 101 944	0	4 866 928 101 944
(d) Advance payments for the year 1985 concerning expenditures excluded from the present clearance of the accounts	79 270 308 278	0	79 270 308 278
(e) Total amounts available for the year (a + b + c − d)	4 863 187 808 460	0	4 863 187 808 460
(f) Expenditure recognized (1g)	4 809 029 091 009	0	4 809 029 091 009
(g) Funds available after clearance of the accounts of the present year (e − f)	54 158 717 451	0	54 158 717 451

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

(in Lfrs)

Member State : Luxembourg (1985)	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 1985			
(a) Expenditure declared by the Member State in respect of the present clearance	208 614 126	3 308 541	211 922 667
(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)	208 614 126	3 308 541	211 922 667
(e) Expenditure disallowed	2 719 143	0	2 719 143
(f) Financial consequences of previous years	0	0	0
(g) Total expenditure recognized (d − e + f)	211 333 269	3 308 541	214 641 810
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the year 1985	208 633 046	3 308 541	211 941 587
(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)	208 633 046	3 308 541	211 941 587
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2d − 1g) (1)	−2 700 223	0	−2 700 223
3. Funds available			
(a) Amount available after preceding clearance of accounts	3 416 661	167 769	3 584 430
(b) Advance payments for the year 1984 concerning expenditures excluded from the 1984 clearance of the accounts	0	0	0
(c) Advance payments received in respect of the year	213 710 992	3 260 000	216 970 992
(d) Advance payments for the year 1985 concerning expenditures excluded from the present clearance of the accounts	0	0	0
(e) Total amounts available for the year (a + b + c − d)	217 127 653	3 427 769	220 555 422
(f) Expenditure recognized (1g)	211 333 269	3 308 541	214 641 810
(g) Funds available after clearance of the accounts of the present year (e − f)	5 794 384	119 228	5 913 612

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

(in Fl)

Member State : Netherlands (1985)	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 1985			
(a) Expenditure declared by the Member State in respect of the present clearance	5 259 616 454,79	6 453 795,23	5 266 070 250,02
(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)	5 259 616 454,79	6 453 795,23	5 266 070 250,02
(e) Expenditure disallowed	− 3 676 596,82	0,00	− 3 676 596,82
(f) Financial consequences of previous years	0,00	0,00	0,00
(g) Total expenditure recognized (d − e + f)	5 255 939 857,97	6 453 795,23	5 262 393 653,20
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the year 1985	5 260 774 057,21	6 453 795,23	5 267 227 852,44
(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)	5 260 774 057,21	6 453 795,23	5 267 227 852,44
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2d − 1g) (1)	4 834 199,24	0,00	4 834 199,24
3. Funds available			
(a) Amount available after preceding clearance of accounts	210 118 020,92	1 951 792,17	212 069 813,09
(b) Advance payments for the year 1984 concerning expenditures excluded from the 1984 clearance of the accounts	0,00	0,00	0,00
(c) Advance payments received in respect of the year	5 201 775 710,82	6 245 000,00	5 208 020 710,82
(d) Advance payments for the year 1985 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)	5 411 893 731,74	8 196 792,17	5 420 090 523,91
(f) Expenditure recognized (1g)	5 255 939 857,97	6 453 795,23	5 262 393 653,20
(g) Funds available after clearance of the accounts of the present year (e − f)	155 953 873,77	1 742 996,94	157 696 870,71

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

(in £)

Member State : United Kingdom (1985)	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 1985			
(a) Expenditure declared by the Member State in respect of the present clearance	1 127 227 407,15	5 483 111,65	1 132 710 518,80
(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)	1 127 227 407,15	5 483 111,65	1 132 710 518,80
(e) Expenditure disallowed	1 311 367,55	0,00	1 311 367,55
(f) Financial consequences of previous years	0,00	0,00	0,00
(g) Total expenditure recognized (d − e + f)	1 128 538 774,70	5 483 111,65	1 134 021 886,35
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the year 1985	1 127 214 609,25	5 466 820,55	1 132 681 429,80
(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)	1 127 214 609,25	5 466 820,55	1 132 681 429,80
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2d − 1g) (1)	− 1 324 165,45	−16 291,10	−1 340 456,55
3. Funds available			
(a) Amount available after preceding clearance of accounts	63 640 223,96	98 041,84	63 738 265,80
(b) Advance payments for the year 1984 concerning expenditures excluded from the 1984 clearance of the accounts	0,00	0,00	0,00
(c) Advance payments received in respect of the year	1 113 995 875,89	6 000 000,00	1 119 995 875,89
(d) Advance payments for the year 1985 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)	1 177 636 099,85	6 098 041,84	1 183 734 141,69
(f) Expenditure recognized (1g)	1 128 538 774,70	5 483 111,65	1 134 021 886,35
(g) Funds available after clearance of the accounts of the present year (e − f)	49 097 325,15	614 930,19	49 712 255,34

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