COMMISSION DECISION

of 29 November 1988

on the clearance of the accounts presented by the Member States in respect of the expenditure for 1986 of the Guarantee Section of the European Agricultural Guidance and Guarantee Fund

(88/630/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 2048/88 [2], and in particular Article 5 (2) thereof,

After consulting the Fund Committee,

Whereas, pursuant to 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 1986 and that 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 295/88 [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 Guarantee Section of the Fund, 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], as last amended by Regulation (ECSC, EEC, Euratom) No 2049/88 [6], provides that the outcome of the clearance decision, i.e. any discrepancy which may exist between the total expenditure booked to the accounts for a financial year pursuant to Articles 97 and 98 and the total expenditure recognized as allowable by the Commission when clearing the accounts is to be booked, under a single article, as additional expenditure or a reduction in expenditure;

Whereas, pursuant to 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 the expenses declared by Greece relating to production aid for olive oil amounting to Dr 22 797 088 960 and declared by Italy relating to colouring of cereals amounting to Lit 681 842 945 are not covered by this Decision, given that further examination of these cases is necessary; whereas these amounts must therefore be deducted from the expenditure declared in respect of the year under consideration and will be cleared subsequently;

Whereas in addition, in the case of Belgium, Denmark, Germany, France, Italy 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 must be the subject of re-examination, whereas clearance will therefore be performed subsequently in these instances;

Whereas the expenditure disallowed for Germany comprises an amount of DM 130 442,48 in respect of a security for a certain quantity of wheat starch which should have been

(1) OJ No L 94, 28. 4. 1970, p. 13.
(2) OJ No L 185, 15. 7. 1988, p. 1.
(3) OJ No L 186, 16. 8. 1972, p. 1.
(4) OJ No L 30, 2. 2. 1988, p. 7.
(5) OJ No L 356, 31. 12. 1977, p. 1.
(6) OJ No L 185, 15. 7. 1988, p. 3.

credited to EAGGF; whereas the expenditure disallowed for France comprises an amount of FF 204 473,93 to be repaid by a trader and to be credited to EAGGF; whereas these amounts must be charged to the Member States pursuant to this Decision;

Whereas the special circumstances of these cases, however, justify re-examination by the Commission of the disallowance during the present clearance, provided the Member States provide the necessary evidence by 30 November 1988 at the latest; whereas this Decision is none the less immediately applicable;

Whereas the expenditure disallowed for Italy comprises an amount of Lit 19 264 427 054 in respect of aid for the consumption of olive oil; whereas that amount must be charged to the Member State pursuant to this Decision; whereas the special circumstances of this case, however, justify re-examination by the Commission of the disallowance during the present clearance, provided the Member State provides the necessary evidence by 30 November 1988 at the latest; whereas this Decision is none the less immediately applicable;

Whereas the expenditure disallowed for Italy comprises an amount of Lit 2 067 024 055 in respect of monetary compensatory amounts charged in 1986 and declared as own resources; whereas that amount must be charged to the Member State pursuant to this Decision; whereas the exact amount of this financial correction must still be calculated on the basis of extra information to be supplied by Italy by 30 November 1988 at the latest; whereas this Decision is none the less immediately applicable;

Whereas, when clearing the accounts for 1985, in the case of Belgium the Commission deferred reaching a definite conclusion on certain expenditure provisionally financed pending the outcome of an inquiry underway in the pigmeat sector; whereas this Decision rules as to the further action to be taken with regard to this case, details of which have been notified to the Member State;

Whereas the Court of Justice, by its judgment in Case 349/85, annulled the accounts clearance Decisions in respect of Denmark for 1980 and 1981, because they had disallowed certain amounts relating to refunds on beef preserves; whereas, pending the receipt of additional information from that Member State, the financial consequences of that judgment will be taken into account in any subsequent clearance Decision; whereas, on the other hand, in the present clearance it is necessary to accept, in accordance with Article 176 of the Treaty, claims which were disallowed, for the same reason, in respect of the years 1980 to 1985, namely a total of FF 54 252 196,40 in the case of France and a total of £ 830 446,77 in the case of the United Kingdom;

Whereas, by its judgment in Case 256/85, the Court of Justice annulled Commission Decision C(85) 839 of 7 June 1985 concerning the fixing of a flat-rate amount for the reimbursement of certain expenditure resulting from the treatment of certain cereals denatured or dyed with a view to their use as animal feed; whereas, as a result, in accordance with Article 176 of the Treaty, in the present clearance a claim in respect of Bfrs 1 571 647 for 1984 must be accepted in the case of Belgium and a claim in respect of DM 67 275,13 for 1984 in the case of Germany, while claims in respect of £ Irl 34 089 for 1983 and £ Irl 1 840,64 for 1984 in the case of Ireland and £ 13 875,03 for 1984 in the case of the United Kingdom must be disallowed; whereas in the case of Italy and Greece the correction will be made subsequently;

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 29 February 1988 or to any consequences relating to infringements committed in 1986 or to national aids incompatible with the Treaty paid in 1986 and liable to affect EAGGF expenditure during a year subsequent to 1986;

Whereas this Decision is without prejudice to any financial consequences resulting, during a subsequent accounts clearance procedure taken by the Commission, 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;

Whereas, as the clearance of accounts concerning food aid operations has not yet been concluded, the financial consequences for the Guarantee Section will be determined during as subsequent clearance of accounts,

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

HAS ADOPTED THIS DECISION:

Article 1

The Member States' accounts concerning expenditure financed by the EAGGF Guarantee Section in respect of 1986 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 Commission Regulation (EEC) No 2776/88 [1] 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.

Done at Brussels, 29 November 1988.

For the Commission
Frans ANDRIESSEN
Vice-President

(1) OJ No L 249, 8. 8. 1988, p. 9.

ANNEX

(Bfrs)

Member State: Belgium Financial year: 1986	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 present year			
(a) Expenditure declared by the Member State in respect of the present clearance	43 082 459 100	30 891 035	43 113 350 135
(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)	43 082 459 100	30 891 035	43 113 350 135
(e) Expenditure disallowed	– 207 378 678	0	– 207 378 678
(f) Financial consequences of previous years	– 134 266 954	0	– 134 266 954
(g) Total expenditure recognized (d – e + f)	42 740 813 468	30 891 035	42 771 704 503
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the present year	43 081 611 105	30 891 035	43 112 502 140
(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)	43 081 611 105	30 891 035	43 112 502 140
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d – 1 g) (1)	340 797 637	0	340 797 637
3. Funds available			
(a) Funds available after preceding clearance of accounts	– 20 489 103	265 328	– 20 223 775
(b) Advance payments for the preceding year concerning expenditure excluded from that clearance	0	0	0
(c) Advance payments received in respect of the present year	43 210 100 000	30 800 000	43 240 900 000
(d) Advance payments for the present year concerning expenditure excluded from the present clearance	0	0	0
(e) Funds available for the year (a + b + c – d)	43 189 610 897	31 065 328	43 220 676 225
(f) Expenditure recognized (1 g)	42 740 813 468	30 891 035	42 771 704 503
(g) Funds available after clearance of the accounts of the present year (e – f)	448 797 429	174 293	448 971 722

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

(Dkr)

Member State: Denmark Financial year: 1986	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 present year			
(a) Expenditure declared by the Member State in respect of the present clearance	8 498 238 731,66	12 075 517,25	8 510 314 248,91
(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)	8 498 238 731,66	12 075 517,25	8 510 314 248,91
(e) Expenditure disallowed	– 18 509 953,96	0	– 18 509 953,96
(f) Financial consequences of previous years	0	0	0
(g) Total expenditure recognized (d – e + f)	8 479 728 777,70	12 075 517,25	8 491 804 294,95
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the present year	8 507 435 891,95	12 075 517,25	8 519 511 409,20
(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)	8 507 435 891,95	12 075 517,25	8 519 511 409,20
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d – 1 g) (1)	27 707 114,25	0	27 707 114,25
3. Funds available			
(a) Funds available after preceding clearance of accounts	188 489 819,63	– 1 416,96	188 488 402,67
(b) Advance payments for the preceding year concerning expenditure excluded from that clearance	0	0	0
(c) Advance payments received in respect of the present year	8 471 500 000,00	12 100 000,00	8 483 600 000,00
(d) Advance payments for the present year concerning expenditure excluded from the present clearance	0	0	0
(e) Funds available for the year (a + b + c – d)	8 659 989 819,63	12 098 583,04	8 672 088 402,67
(f) Expenditure recognized (1 g)	8 479 728 777,70	12 075 517,25	8 491 804 294,95
(g) Funds available after clearance of the accounts of the present year (e – f)	180 261 041,93	23 065,79	180 284 107,72

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

(DM)

Member State: Germany Financial year: 1986	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 present year			
(a) Expenditure declared by the Member State in respect of the present clearance	9 426 085 737,00	21 837 789,88	9 447 923 526,88
(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)	9 426 085 737,00	21 837 789,88	9 447 923 526,88
(e) Expenditure disallowed	– 65 674 303,22	0	– 65 674 303,22
(f) Financial consequences of previous years	67 275,13	0	67 275,13
(g) Total expenditure recognized (d – e + f)	9 360 478 708,91	21 837 789,88	9 382 316 498,79
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the present year	9 420 439 491,60	21 837 789,88	9 442 277 281,48
(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)	9 420 439 491,60	21 837 789,88	9 442 277 281,48
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d – 1 g) (1)	59 960 782,69	0	59 960 782,69
3. Funds available			
(a) Funds available after preceding clearance of accounts	31 660 372,01	4 485 021,22	36 145 393,23
(b) Advance payments for the preceding year concerning expenditure excluded from that clearance	0	0	0
(c) Advance payments received in respect of the present year	9 398 600 000,00	20 900 000,00	9 419 500 000,00
(d) Advance payments for the present year concerning expenditure excluded from the present clearance	0	0	0
(e) Funds available for the year (a + b + c – d)	9 430 260 372,01	25 385 021,22	9 455 645 393,23
(f) Expenditure recognized (1 g)	9 360 478 708,91	21 837 789,88	9 382 316 498,79
(g) Funds available after clearance of the accounts of the present year (e – f)	69 781 663,10	3 547 231,34	73 328 894,44

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

(Dr)

Member State: Greece Financial year: 1986	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 present year			
(a) Expenditure declared by the Member State in respect of the present clearance	191 203 940 557	0	191 203 940 557
(b) Expenditure declared during the preceding year but excluded from that clearance	0	0	0
(c) Expenditure declared, excluded from the present clearance	22 797 088 960	0	22 797 088 960
(d) Expenditure declared, coming under the present clearance (a + b – c)	168 406 851 597	0	168 406 851 597
(e) Expenditure disallowed	– 6 874 827 512	0	– 6 874 827 512
(f) Financial consequences of previous years	0	0	0
(g) Total expenditure recognized (d – e + f)	161 532 024 085	0	161 532 024 085
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the present year	191 203 880 200	0	191 203 880 200
(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	22 797 088 960	0	22 797 088 960
(d) Total expenditure charged, coming under the present clearance (a + b – c)	168 406 791 240	0	168 406 791 240
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d – 1 g) (1)	6 874 767 155	0	6 874 767 155
3. Funds available			
(a) Funds available after preceding clearance of accounts	5 320 983 677	0	5 320 983 677
(b) Advance payments for the preceding year concerning expenditure excluded from that clearance	0	0	0
(c) Advance payments received in respect of the present year	187 871 000 000	0	187 871 000 000
(d) Advance payments for the present year concerning expenditure excluded from the present clearance	22 797 088 960	0	22 797 088 960
(e) Funds available for the year (a + b + c – d)	170 394 894 717	0	170 394 894 717
(f) Expenditure recognized (1 g)	161 532 024 085	0	161 532 024 085
(g) Funds available after clearance of the accounts of the present year (e – f)	8 862 870 632	0	8 862 870 632

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

(Pta)

Member State: Spain Financial year: 1986	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 present year			
(a) Expenditure declared by the Member State in respect of the present clearance	34 846 979 255,0	0	34 846 979 255,0
(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)	34 846 979 255,0	0	34 846 979 255,0
(e) Expenditure disallowed	50 244 661,0	0	50 244 661,0
(f) Financial consequences of previous years	0	0	0
(g) Total expenditure recognized (d – e + f)	34 897 223 916,0	0	34 897 223 916,0
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the present year	34 795 030 240,6	0	34 795 030 240,6
(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)	34 795 030 240,6	0	34 795 030 240,6
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d – 1 g) (1)	– 102 193 675,4	0	– 102 193 675,4
3. Funds available			
(a) Funds available after preceding clearance of accounts	0	0	0
(b) Advance payments for the preceding year concerning expenditure excluded from that clearance	0	0	0
(c) Advance payments received in respect of the present year	37 442 000 000,0	0	37 442 000 000,0
(d) Advance payments for the present year concerning expenditure excluded from the present clearance	0	0	0
(e) Funds available for the year (a + b + c – d)	37 442 000 000,0	0	37 442 000 000,0
(f) Expenditure recognized (1 g)	34 897 223 916,0	0	34 897 223 916,0
(g) Funds available after clearance of the accounts of the present year (e – f)	2 544 776 084,0	0	2 544 776 084,0

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

(FF)

Member State: France Financial year: 1986	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 present year			
(a) Expenditure declared by the Member State in respect of the present clearance	36 917 486 578,15	18 165 372,95	36 935 651 951,10
(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)	36 917 486 578,15	18 165 372,95	36 935 651 951,10
(e) Expenditure disallowed	– 582 321 461,43	0	– 582 321 461,43
(f) Financial consequences of previous years	54 252 196,40	0	54 252 196,40
(g) Total expenditure recognized (d – e + f)	36 389 417 313,12	18 165 372,95	36 407 582 686,07
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the present year	37 016 726 873,75	18 165 372,95	37 034 892 246,70
(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)	37 016 726 873,75	18 165 372,95	37 034 892 246,70
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d – 1 g) (1)	627 309 560,63	0	627 309 560,63
3. Funds available			
(a) Funds available after preceding clearance of accounts	320 670 811,48	2 384 993,97	323 055 805,45
(b) Advance payments for the preceding year concerning expenditure excluded from that clearance	0	0	0
(c) Advance payments received in respect of the present year	36 975 800 000,00	17 600 000,00	36 993 400 000,00
(d) Advance payments for the present year concerning expenditure excluded from the present clearance	0	0	0
(e) Funds available for the year (a + b + c – d)	37 296 470 811,48	19 984 993,97	37 316 455 805,45
(f) Expenditure recognized (1 g)	36 389 417 313,12	18 165 372,95	36 407 582 686,07
(g) Funds available after clearance of the accounts of the present year (e – f)	907 053 498,36	1 819 621,02	908 873 119,38

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

(£ Irl)

Member State: Ireland Financial year: 1986	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 present year			
(a) Expenditure declared by the Member State in respect of the present clearance	883 866 189,87	418 459,03	884 284 648,90
(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)	883 866 189,87	418 459,03	884 284 648,90
(e) Expenditure disallowed	– 43 856,19	0	– 43 856,19
(f) Financial consequences of previous years	– 35 929,64	0	– 35 929,64
(g) Total expenditure recognized (d – e + f)	883 786 404,04	418 459,03	884 204 863,07
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the present year	885 025 983,54	418 459,03	885 444 442,57
(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)	885 025 983,54	418 459,03	885 444 442,57
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d – 1 g) (1)	1 239 579,50	0	1 239 579,50
3. Funds available			
(a) Funds available after preceding clearance of accounts	– 6 930 266,22	396,17	– 6 929 870,05
(b) Advance payments for the preceding year concerning expenditure excluded from that clearance	0	0	0
(c) Advance payments received in respect of the present year	883 700 000,00	419 000,00	884 119 000,00
(d) Advance payments for the present year concerning expenditure excluded from the present clearance	0	0	0
(e) Funds available for the year (a + b + c – d)	876 769 733,78	419 396,17	877 189 129,95
(f) Expenditure recognized (1 g)	883 786 404,04	418 459,03	884 204 863,07
(g) Funds available after clearance of the accounts of the present year (e – f)	– 7 016 670,26	937,14	– 7 015 733,12

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

(Lit)

Member State: Italy Financial year: 1986	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 present year			
(a) Expenditure declared by the Member State in respect of the present clearance	4 511 943 678 667	0	4 511 943 678 667
(b) Expenditure declared during the preceding year but excluded from that clearance	0	0	0
(c) Expenditure declared, excluded from the present clearance	681 842 945	0	681 842 945
(d) Expenditure declared, coming under the present clearance (a + b – c)	4 511 261 835 722	0	4 511 261 835 722
(e) Expenditure disallowed	– 141 301 877 585	0	– 141 301 877 585
(f) Financial consequences of previous years	0	0	0
(g) Total expenditure recognized (d – e + f)	4 369 959 958 137	0	4 369 959 958 137
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the present year	4 498 404 105 237	0	4 498 404 105 237
(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	681 842 945	0	681 842 945
(d) Total expenditure charged, coming under the present clearance (a + b – c)	4 497 722 262 292	0	4 497 722 262 292
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d – 1 g) (1)	127 762 304 155	0	127 762 304 155
3. Funds available			
(a) Funds available after preceding clearance of accounts	40 297 729 607	0	40 297 729 607
(b) Advance payments for the preceding year concerning expenditure excluded from that clearance	0	0	0
(c) Advance payments received in respect of the present year	4 501 900 000 000	0	4 501 900 000 000
(d) Advance payments for the present year concerning expenditure excluded from the present clearance	681 842 945	0	681 842 945
(e) Funds available for the year (a + b + c – d)	4 541 515 886 662	0	4 541 515 886 662
(f) Expenditure recognized (1 g)	4 369 959 958 137	0	4 369 959 958 137
(g) Funds available after clearance of the accounts of the present year (e – f)	171 555 928 525	0	171 555 928 525

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

(Lfrs)

Member State: Luxembourg Financial year: 1986	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 present year			
(a) Expenditure declared by the Member State in respect of the present clearance	88 483 157	2 818 047	91 301 204
(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)	88 483 157	2 818 047	91 301 204
(e) Expenditure disallowed	− 1 013 424	0	− 1 013 424
(f) Financial consequences of previous years	0	0	0
(g) Total expenditure recognized (d − e + f)	87 469 733	2 818 047	90 287 780
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the present year	88 399 185	2 818 047	91 217 232
(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)	88 399 185	2 818 047	91 217 232
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d − 1 g) (1)	929 452	0	929 452
3. Funds available			
(a) Funds available after preceding clearance of accounts	5 794 384	119 228	5 913 612
(b) Advance payments for the preceding year concerning expenditure excluded from that clearance	0	0	0
(c) Advance payments received in respect of the present year	93 500 000	3 400 000	96 900 000
(d) Advance payments for the present year concerning expenditure excluded from the present clearance	0	0	0
(e) Funds available for the year (a + b + c − d)	99 294 384	3 519 228	102 813 612
(f) Expenditure recognized (1 g)	87 469 733	2 818 047	90 287 780
(g) Funds available after clearance of the accounts of the present year (e − f)	11 824 651	701 181	12 525 832

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

(Fl)

Member State: Netherlands Financial year: 1986	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 present year			
(a) Expenditure declared by the Member State in respect of the present clearance	5 543 598 503,77	143 069,80	5 543 741 573,57
(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)	5 543 598 503,77	143 069,80	5 543 741 573,57
(e) Expenditure disallowed	– 4 606 096,37	0	– 4 606 096,37
(f) Financial consequences of previous years	0	0	0
(g) Total expenditure recognized (d – e + f)	5 538 992 407,40	143 069,80	5 539 135 477,20
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the present year	5 542 175 507,86	143 069,80	5 542 318 577,66
(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)	5 542 175 507,86	143 069,80	5 542 318 577,66
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d – 1 g) (1)	3 183 100,46	0	3 183 100,46
3. Funds available			
(a) Funds available after preceding clearance of accounts	123 843 602,41	1 742 996,94	125 586 599,35
(b) Advance payments for the preceding year concerning expenditure excluded from that clearance	0	0	0
(c) Advance payments received in respect of the present year	5 435 000 000,00	– 400 000,00	5 434 600 000,00
(d) Advance payments for the present year concerning expenditure excluded from the present clearance	0	0	0
(e) Funds available for the year (a + b + c – d)	5 558 843 602,41	1 342 996,94	5 560 186 599,35
(f) Expenditure recognized (1 g)	5 538 992 407,40	143 069,80	5 539 135 477,20
(g) Funds available after clearance of the accounts of the present year (e – f)	19 851 195,01	1 199 927,14	21 051 122,15

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

(Esc)

Member State: Portugal Financial year: 1986	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 present year			
(a) Expenditure declared by the Member State in respect of the present clearance	5 826 808 968,00	0	5 826 808 968,00
(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)	5 826 808 968,00	0	5 826 808 968,00
(e) Expenditure disallowed	6 271 616,96	0	6 271 616,96
(f) Financial consequences of previous years	0	0	0
(g) Total expenditure recognized (d – e + f)	5 833 080 584,96	0	5 833 080 584,96
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the present year	5 822 642 318,00	0	5 822 642 318,00
(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)	5 822 642 318,00	0	5 822 642 318,00
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d – 1 g) (1)	– 10 438 266,96	0	– 10 438 266,96
3. Funds available			
(a) Funds available after preceding clearance of accounts	0	0	0
(b) Advance payments for the preceding year concerning expenditure excluded from that clearance	0	0	0
(c) Advance payments received in respect of the present year	4 691 500 000,00	0	4 691 500 000,00
(d) Advance payments for the present year concerning expenditure excluded from the present clearance	0	0	0
(e) Funds available for the year (a + b + c – d)	4 691 500 000,00	0	4 691 500 000,00
(f) Expenditure recognized (1 g)	5 833 080 584,96	0	5 833 080 584,96
(g) Funds available after clearance of the accounts of the present year (e – f)	– 1 141 580 584,96	0	– 1 141 580 584,96

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

(£)

Member State: United Kingdom Financial year: 1986	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 present year			
(a) Expenditure declared by the Member State in respect of the present clearance	1 293 904 668,65	71 955,50	1 293 976 624,15
(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)	1 293 904 668,65	71 955,50	1 293 976 624,15
(e) Expenditure disallowed	27 884 237,93	0	27 884 237,93
(f) Financial consequences of previous years	816 571,74	0	816 571,74
(g) Total expenditure recognized (d – e + f)	1 322 605 478,32	71 955,50	1 322 677 433,82
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the present year	1 292 310 750,25	71 955,50	1 292 382 705,75
(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)	1 292 310 750,25	71 955,50	1 292 382 705,75
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d – 1 g) (1)	– 30 294 728,07	0	– 30 294 728,07
3. Funds available			
(a) Funds available after preceding clearance of accounts	48 715 729,18	614 930,19	49 330 659,37
(b) Advance payments for the preceding year concerning expenditure excluded from that clearance	0	0	0
(c) Advance payments received in respect of the present year	1 287 200 000,00	– 400 000,00	1 286 800 000,00
(d) Advance payments for the present year concerning expenditure excluded from the present clearance	0	0	0
(e) Funds available for the year (a + b + c – d)	1 335 915 729,18	214 930,19	1 336 130 659,37
(f) Expenditure recognized (1 g)	1 322 605 478,32	71 955,50	1 322 677 433,82
(g) Funds available after clearance of the accounts of the present year (e – f)	13 310 250,86	142 974,69	13 453 225,55

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