# COMMISSION

## COMMISSION DECISION

**of 15 November 1989**

**on the clearance of the accounts presented by the Member States in respect of the expenditure for 1987 of the Guarantee Section of the European Agricultural Guidance and Guarantee Fund**

(89/627/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 1987 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 accounts of the European Agricultural Guidance and Guarantee Fund, Guarantee Section (3), as last amended by Regulation (EEC) No 295/84 (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 the 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;

(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.

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 Italy relating to processing aid for skimmed-milk powder amounting to Lit 5 534 795 215 and to aid for the consumption of olive oil amounting to Lit 123 720 168 921 and by France relating to the additional distillation of table wines amounting to FF 424 963 697,24 are not covered by the present Decision, given that further examination of these cases is necessary; whereas these amounts have therefore been deducted from the expenditure declared by the Member States in respect of the year under consideration and will be cleared subsequently; whereas, in addition, as regards the processing aid for skimmed-milk powder in Italy, the securities lodged under Commission Regulation (EEC) No 1624/76 (7), as last amended by Regulation (EEC) No 3183/86 (8), will also be cleared subsequently;

Whereas the expenditure disallowed for Italy comprises an amount of Lit 20 920 524 089 in respect of financial compensations paid by producers' organizations in the sector of fruit and vegetables; whereas this amount must be charged to this 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 this Member State provides the necessary evidence by 31 December 1989 at the latest; whereas this Decision is none-the-less immediately applicable;

Whereas the expenditure disallowed for Germany comprises an amount of DM 367 473 219 in respect of the supplementary levy which would have collected in the milk and milk products sector; whereas this amount must be charged to this Member State pursuant to this Decision; whereas, however, the special circumstances of this case justify re-examination by the Commission of the disallowance of DM 234 334 970 as and when expenditure is declared by this Member State before 31 March 1991 within the framework of a programme for buying back reference quantities which may no longer be redistributed consequently; whereas this Decision is none-the-less immediately applicable;

Whereas, when clearing the accounts for 1985 and 1986, in the case of Belgium, Denmark, Germany, France, Italy and the Netherlands, the Commission deferred reaching a decision on the possible financial consequences resulting from the non-application or the incorrect application of the system of additional levies in the milk sector; whereas these consequences must now be calculated on the basis of the second subparagraph of Article 4a (3a) of Council Regulation (EEC) No 857/84 (3), as last amended by Regulation (EEC) No 1117/89 (4); whereas pursuant to that Regulation, the payments made by Ireland, Luxembourg and the United Kingdom must also be corrected;

Whereas, when clearing the accounts for 1986, in the case of Italy, the Commission deferred examining certain expenditure provisionally disallowed while awaiting additional evidence regarding aid for the consumption of olive oil; 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, in the case of Greece, the inquiry regarding the quality of intervention stocks of tobacco is now closed; whereas this Decision rules as to further action to be taken with regard to this case;

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 (5), as last amended by Regulation (EEC) No 1300/84 (6), 60 % of the expenditure relating to these schemes is chargeable to the EAGGF Guarantee Section and 40 % 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 aid or infringements for which the procedures started under Articles 93 and 169 of the Treaty are now being implemented or were terminated after 11 October 1988 or to any consequences relating to infringements committed in 1987 or to national aid incompatible with the Treaty paid in 1987 and liable to affect EAGGF expenditure during a year subsequent to 1987.

(1) OJ No L 180, 6. 7. 1976, p. 9.
(2) OJ No L 297, 21. 10. 1986, p. 9.
(3) OJ No L 90, 1. 4. 1984, p. 13.
(4) OJ No L 118, 29. 4. 1984, p. 10.
(5) OJ No L 131, 26. 5. 1977, p. 1.
(6) OJ No L 125, 12. 5. 1984, p. 3.

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 a subsequent clearance of accounts,

HAS ADOPTED THIS DECISION:

*Article 1*

The Member States' accounts concerning expenditure financed by the EAGGF Guarantee Section in respect of 1987 are hereby cleared as indicated in the Annex to this Decision.

*Article 2*

The amounts arising under point 2 (e) in column (c) of the Annex are to be taken into account as part of the expenditure referred to in Article 3 of Commission Regulation (EEC) No 2776/88 [1] as last amended by Regulation (EEC) No 2735/89 [2], for the month following that of the notification of this Decision.

*Article 3*

This Decision is addressed to the Member States.

Done at Brussels, 15 November 1989.

*For the Commission*

Ray MAC SHARRY

*Member of the Commission*

(1) OJ No L 249, 8. 9. 1988, p. 9.
(2) OJ No L 263, 9. 9. 1989, p. 17.

*ANNEX*

*(Bfrs)*

| Member State: Belgium<br>Financial year: 1987 | 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 | 35 355 008 415 | 2 709 924 | 35 357 718 339 |
| (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) | 35 355 008 415 | 2 709 924 | 35 357 718 339 |
| (e) Expenditure disallowed | 10 842 762 | 0 | 10 842 762 |
| (f) Financial consequences of previous years | 22 558 627 | 0 | 22 558 627 |
| (g) Total expenditure recognized (d − e + f) | 35 388 409 804 | 2 709 924 | 35 391 119 728 |
| **2. Expenditure chargeable to the Member State** | | | |
| (a) Expenditure charged in respect of the present year | 35 349 012 839 | 2 709 924 | 35 351 722 763 |
| (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) | 35 349 012 839 | 2 709 924 | 35 351 722 763 |
| (e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d − 1 g) (1) | − 39 396 965 | 0 | − 39 396 965 |
| **3. Funds available** | | | |
| (a) Funds available after preceding clearance of accounts | 448 797 429 | 174 293 | 448 971 722 |
| (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 | 35 240 995 163 | 2 535 631 | 35 243 530 794 |
| (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) | 35 689 792 592 | 2 709 924 | 35 692 502 516 |
| (f) Expenditure recognized (1 g) | 35 388 409 804 | 2 709 924 | 35 391 119 728 |
| (g) Funds available after clearance of the accounts of the present year (e − f) | 301 382 788 | 0 | 301 382 788 |

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

(Dkr)

| Member State: Denmark<br>Financial year: 1987 | 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 | 8 445 886 493,05 | 562 219,98 | 8 446 448 713,03 |
| (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) | 8 445 886 493,05 | 562 219,98 | 8 446 448 713,03 |
| (e) Expenditure disallowed | − 39 735 251,38 | 0 | − 39 735 251,38 |
| (f) Financial consequences of previous years | 35 152,00 | 0 | 35 152,00 |
| (g) Total expenditure recognized (d − e + f) | 8 406 186 393,67 | 562 219,98 | 8 406 748 613,65 |
| **2. Expenditure chargeable to the Member State** | | | |
| (a) Expenditure charged in respect of the present year | 8 470 636 085,50 | 562 219,98 | 8 471 198 305,48 |
| (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) | 8 470 636 085,50 | 562 219,98 | 8 471 198 305,48 |
| (e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d − 1 g) (1) | 64 449 691,83 | 0 | 64 449 691,83 |
| **3. Funds available** | | | |
| (a) Funds available after preceding clearance of accounts | 149 069 459,93 | 23 065,79 | 149 092 525,72 |
| (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 | 8 308 726 456,78 | 539 154,19 | 8 309 265 610,97 |
| (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) | 8 457 795 916,71 | 562 219,98 | 8 458 358 136,69 |
| (f) Expenditure recognized (1 g) | 8 406 186 393,67 | 562 219,98 | 8 406 748 613,65 |
| (g) Funds available after clearance of the accounts of the present year (e − f) | 51 609 523,04 | 0 | 51 609 523,04 |

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

(DM)

| Member State: Germany<br>Financial year: 1987 | 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 | 8 297 323 175,84 | - 489 323,18 | 8 296 833 852,66 |
| (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) | 8 297 323 175,84 | - 489 323,18 | 8 296 833 852,66 |
| (e) Expenditure disallowed | - 404 219 753,26 | 0 | - 404 219 753,26 |
| (f) Financial consequences of previous years | - 17 516 723,00 | 0 | - 17 516 723,00 |
| (g) Total expenditure recognized (d - e + f) | 7 875 586 699,58 | - 489 323,18 | 7 875 097 376,40 |
| **2. Expenditure chargeable to the Member State** | | | |
| (a) Expenditure charged in respect of the present year | 8 288 037 287,45 | - 489 323,18 | 8 287 547 964,27 |
| (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) | 8 288 037 287,45 | - 489 323,18 | 8 287 547 964,27 |
| (e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d - 1 g) (1) | 412 450 587,87 | 0 | 412 450 587,87 |
| **3. Funds available** | | | |
| (a) Funds available after preceding clearance of accounts | 69 781 663,10 | 3 547 231,34 | 73 328 894,44 |
| (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 | 8 281 600 000,00 | - 4 036 554,52 | 8 277 563 445,48 |
| (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) | 8 351 381 663,10 | - 489 323,18 | 8 350 892 339,92 |
| (f) Expenditure recognized (1 g) | 7 875 586 699,58 | - 489 323,18 | 7 875 097 376,40 |
| (g) Funds available after clearance of the accounts of the present year (e - f) | 475 794 963,52 | 0 | 475 794 963,52 |

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

(Dr)

| Member State: Greece<br>Financial year: 1987 | 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 | 204 756 329 605 | 0 | 204 756 329 605 |
| (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) | 204 756 329 605 | 0 | 204 756 329 605 |
| (e) Expenditure disallowed | − 932 923 926 | 0 | − 932 923 926 |
| (f) Financial consequences of previous years | − 1 391 025 367 | 0 | − 1 391 025 367 |
| (g) Total expenditure recognized (d − e + f) | 202 432 380 312 | 0 | 202 432 380 312 |
| **2. Expenditure chargeable to the Member State** | | | |
| (a) Expenditure charged in respect of the present year | 206 447 861 073 | 0 | 206 447 861 073 |
| (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) | 206 447 861 073 | 0 | 206 447 861 073 |
| (e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d − 1 g) (1) | 4 015 480 761 | 0 | 4 015 480 761 |
| **3. Funds available** | | | |
| (a) Funds available after preceding clearance of accounts | 8 862 870 632 | 0 | 8 862 870 632 |
| (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 | 204 459 757 776 | 0 | 204 459 757 776 |
| (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) | 213 322 628 408 | 0 | 213 322 628 408 |
| (f) Expenditure recognized (1 g) | 202 432 380 312 | 0 | 202 432 380 312 |
| (g) Funds available after clearance of the accounts of the present year (e − f) | 10 890 248 096 | 0 | 10 890 248 096 |

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

*(Pta)*

| Member State: Spain<br>Financial year: 1987 | 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 | 89 379 391 464 | 0 | 89 379 391 464 |
| (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) | 89 379 391 464 | 0 | 89 379 391 464 |
| (e) Expenditure disallowed | − 3 218 324 892 | 0 | − 3 218 324 892 |
| (f) Financial consequences of previous years | 35 152,00 | 0 | 0 |
| (g) Total expenditure recognized (d − e + f) | 86 161 066 572 | 0 | 86 161 066 572 |
| **2. Expenditure chargeable to the Member State** | | | |
| (a) Expenditure charged in respect of the present year | 89 539 083 716 | 0 | 89 539 083 716 |
| (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) | 89 539 083 716 | 0 | 89 539 083 716 |
| (e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d − 1 g) (1) | 3 378 017 144 | 0 | 3 378 017 144 |
| **3. Funds available** | | | |
| (a) Funds available after preceding clearance of accounts | 2 544 776 084 | 0 | 2 544 776 084 |
| (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 | 86 405 417 695 | 0 | 86 405 417 695 |
| (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) | 88 950 193 779 | 0 | 88 950 193 779 |
| (f) Expenditure recognized (1 g) | 86 161 066 572 | 0 | 86 161 066 572 |
| (g) Funds available after clearance of the accounts of the present year (e − f) | 2 789 127 207 | 0 | 2 789 127 207 |

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

(FF)

| Member State: France<br>Financial year: 1987 | 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 | 39 266 318 811,07 | 740 779,82 | 39 267 059 590,89 |
| (b) Expenditure declared during the preceding year but excluded from that clearance | 0 | 0 | 0 |
| (c) Expenditure declared, excluded from the present clearance | 424 963 697,24 | 0 | 424 963 697,24 |
| (d) Expenditure declared, coming under the present clearance (a + b − c) | 38 841 355 113,83 | 740 779,82 | 38 842 095 893,65 |
| (e) Expenditure disallowed | − 271 539 485,55 | − 64 777,79 | − 271 604 263,34 |
| (f) Financial consequences of previous years | − 10 422 170,00 | 0 | − 10 422 170,00 |
| (g) Total expenditure recognized (d − e + f) | 38 559 393 458,28 | 676 002,03 | 38 560 069 460,31 |
| **2. Expenditure chargeable to the Member State** | | | |
| (a) Expenditure charged in respect of the present year | 39 218 526 344,26 | 676 002,03 | 39 219 202 346,29 |
| (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 | 424 963 697,24 | 0 | 424 963 697,24 |
| (d) Total expenditure charged, coming under the present clearance (a + b − c) | 38 793 562 647,02 | 676 002,03 | 38 794 238 649,05 |
| (e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d − 1 g) (1) | 234 169 188,74 | 0 | 234 169 188,74 |
| **3. Funds available** | | | |
| (a) Funds available after preceding clearance of accounts | 907 053 498,36 | 1 819 621,02 | 908 873 119,38 |
| (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 | 38 967 125 572,97 | − 1 143 618,99 | 38 965 981 953,98 |
| (d) Advance payments for the present year concerning expenditure excluded from the present clearance | 424 963 697,24 | 0 | 424 963 697,24 |
| (e) Funds available for the year (a + b + c − d) | 39 449 215 374,09 | 676 002,03 | 39 449 891 376,12 |
| (f) Expenditure recognized (1 g) | 38 559 393 458,28 | 676 002,03 | 38 560 069 460,31 |
| (g) Funds available after clearance of the accounts of the present year (e − f) | 889 821 915,81 | 0 | 889 821 915,81 |

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

*(£ Irl)*

| Member State: Ireland<br>Financial year: 1987 | 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 | 744 392 600,36 | 16 551,50 | 744 409 151,86 |
| (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) | 744 392 600,36 | 16 551,50 | 744 409 151,86 |
| (e) Expenditure disallowed | − 1 116 611,68 | 0 | − 1 116 611,68 |
| (f) Financial consequences of previous years | 53 884,00 | 0 | 53 884,00 |
| (g) Total expenditure recognized (d − e + f) | 743 329 872,68 | 16 551,50 | 743 346 424,18 |
| **2. Expenditure chargeable to the Member State** | | | |
| (a) Expenditure charged in respect of the present year | 743 749 452,52 | 16 551,50 | 743 766 004,02 |
| (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) | 743 749 452,52 | 16 551,50 | 743 766 004,02 |
| (e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d − 1 g) (1) | 419 579,84 | 0 | 419 579,84 |
| **3. Funds available** | | | |
| (a) Funds available after preceding clearance of accounts | − 7 016 670,26 | 937,14 | − 7 015 733,12 |
| (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 | 739 461 146,01 | 15 614,36 | 739 476 760,37 |
| (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) | 732 444 475,75 | 16 551,50 | 732 461 027,25 |
| (f) Expenditure recognized (1 g) | 743 329 872,68 | 16 551,50 | 743 346 424,18 |
| (g) Funds available after clearance of the accounts of the present year (e − f) | − 10 885 396,93 | 0 | − 10 885 396,93 |

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

*(Lit)*

| Member State: Italy<br>Financial year: 1987 | 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 | 5 807 192 426 385 | 0 | 5 807 192 426 385 |
| (b) Expenditure declared during the preceding year but excluded from that clearance | 0 | 0 | 0 |
| (c) Expenditure declared, excluded from the present clearance | 129 254 964 136 | 0 | 129 254 964 136 |
| (d) Expenditure declared, coming under the present clearance (a + b − c) | 5 677 937 462 249 | 0 | 5 677 937 462 249 |
| (e) Expenditure disallowed | − 137 402 090 347 | 0 | − 137 402 090 347 |
| (f) Financial consequences of previous years | 12 747 838 327 | 0 | 12 747 838 327 |
| (g) Total expenditure recognized (d − e + f) | 5 553 283 210 229 | 0 | 5 553 283 210 229 |
| **2. Expenditure chargeable to the Member State** | | | |
| (a) Expenditure charged in respect of the present year | 5 790 240 946 515 | 0 | 5 790 240 946 515 |
| (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 | 129 254 964 136 | 0 | 129 254 964 136 |
| (d) Total expenditure charged, coming under the present clearance (a + b − c) | 5 660 985 982 379 | 0 | 5 660 985 982 379 |
| (e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d − 1 g) (1) | 107 702 772 150 | 0 | 107 702 772 150 |
| **3. Funds available** | | | |
| (a) Funds available after preceding clearance of accounts | 169 872 547 635 | 0 | 169 872 547 635 |
| (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 | 5 744 173 252 769 | 0 | 5 744 173 252 769 |
| (d) Advance payments for the present year concerning expenditure excluded from the present clearance | 129 254 964 136 | 0 | 129 254 964 136 |
| (e) Funds available for the year (a + b + c − d) | 5 784 790 836 268 | 0 | 5 784 790 836 268 |
| (f) Expenditure recognized (1 g) | 5 553 283 210 229 | 0 | 5 553 283 210 229 |
| (g) Funds available after clearance of the accounts of the present year (e − f) | 231 507 626 039 | 0 | 231 507 626 039 |

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

*(Lfrs)*

| Member State: Luxembourg<br>Financial year: 1987 | 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 | 65 512 485 | 448 804 | 65 961 289 |
| (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) | 65 512 485 | 448 804 | 65 961 289 |
| (e) Expenditure disallowed | − 1 155 531 | 0 | − 1 155 531 |
| (f) Financial consequences of previous years | 1 071 071 | 0 | 1 071 071 |
| (g) Total expenditure recognized (d − e + f) | 65 428 025 | 448 804 | 65 876 829 |
| **2. Expenditure chargeable to the Member State** | | | |
| (a) Expenditure charged in respect of the present year | 65 522 100 | 448 804 | 65 970 904 |
| (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) | 65 522 100 | 448 804 | 65 970 904 |
| (e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d − 1 g) (1) | 94 075 | 0 | 94 075 |
| **3. Funds available** | | | |
| (a) Funds available after preceding clearance of accounts | 11 824 651 | 701 181 | 12 525 832 |
| (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 | 54 626 900 | − 252 377 | 54 374 523 |
| (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) | 66 451 551 | 448 804 | 66 900 355 |
| (f) Expenditure recognized (1 g) | 65 428 025 | 448 804 | 65 876 829 |
| (g) Funds available after clearance of the accounts of the present year (e − f) | 1 023 526 | 0 | 1 023 526 |

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

(Fl)

| Member State: Netherlands<br>Financial year: 1987 | 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 | 6 429 253 259,86 | 4 334,40 | 6 429 257 594,26 |
| (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) | 6 429 253 259,86 | 4 334,40 | 6 429 257 594,26 |
| (e) Expenditure disallowed | − 12 886 515,41 | 0 | − 12 886 515,41 |
| (f) Financial consequences of previous years | 41 669,00 | 0 | 41 669,00 |
| (g) Total expenditure recognized (d − e + f) | 6 416 408 413,45 | 4 334,40 | 6 416 412 747,85 |
| **2. Expenditure chargeable to the Member State** | | | |
| (a) Expenditure charged in respect of the present year | 6 429 309 031,82 | 4 334,40 | 6 429 313 366,22 |
| (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) | 6 429 309 031,82 | 4 334,40 | 6 429 313 366,22 |
| (e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d − 1 g) (1) | 12 900 618,37 | 0 | 12 900 618,37 |
| **3. Funds available** | | | |
| (a) Funds available after preceding clearance of accounts | 19 851 195,01 | 1 199 927,14 | 21 051 122,15 |
| (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 | 6 380 530 665,91 | − 1 195 592,74 | 6 379 335 073,17 |
| (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) | 6 400 381 860,92 | 4 334,40 | 6 400 386 195,32 |
| (f) Expenditure recognized (1 g) | 6 416 408 413,45 | 4 334,40 | 6 416 412 747,85 |
| (g) Funds available after clearance of the accounts of the present year (e − f) | − 16 026 552,53 | 0 | − 16 026 552,53 |

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

*(Esc)*

| Member State: Portugal<br>Financial year: 1987 | 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 | 22 267 141 756,00 | 0 | 22 267 141 756,00 |
| (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) | 22 267 141 756,00 | 0 | 22 267 141 756,00 |
| (e) Expenditure disallowed | − 24 981 944,00 | 0 | − 24 981 944,00 |
| (f) Financial consequences of previous years | 0 | 0 | 0 |
| (g) Total expenditure recognized (d − e + f) | 22 242 159 812,00 | 0 | 22 242 159 812,00 |
| **2. Expenditure chargeable to the Member State** | | | |
| (a) Expenditure charged in respect of the present year | 22 291 617 687,50 | 0 | 22 291 617 687,50 |
| (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) | 22 291 617 687,50 | 0 | 22 291 617 687,50 |
| (e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d − 1 g) [1] | 49 457 875,50 | 0 | 49 457 875,50 |
| **3. Funds available** | | | |
| (a) Funds available after preceding clearance of accounts | − 1 141 580 584,96 | 0 | − 1 141 580 584,96 |
| (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 | 23 561 933 327,50 | 0 | 23 561 933 327,50 |
| (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) | 22 420 352 742,54 | 0 | 22 420 352 742,54 |
| (f) Expenditure recognized (1 g) | 22 242 159 812,00 | 0 | 22 242 159 812,00 |
| (g) Funds available after clearance of the accounts of the present year (e − f) | 178 192 930,54 | 0 | 178 192 930,54 |

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

(£)

| Member State: United Kingdom<br>Financial year: 1987 | 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 | 1 301 835 357,14 | 22 982,93 | 1 301 858 340,07 |
| (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) | 1 301 835 357,14 | 22 982,93 | 1 301 858 340,07 |
| (e) Expenditure disallowed | − 5 069 904,00 | − 45 965,86 | − 5 115 869,86 |
| (f) Financial consequences of previous years | 49 304,00 | 0 | 49 304,00 |
| (g) Total expenditure recognized (d − e + f) | 1 296 814 757,14 | − 22 982,93 | 1 296 791 774,21 |
| **2. Expenditure chargeable to the Member State** | | | |
| (a) Expenditure charged in respect of the present year | 1 301 762 073,18 | − 22 982,93 | 1 301 739 090,25 |
| (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) | 1 301 762 073,18 | − 22 982,93 | 1 301 739 090,25 |
| (e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d − 1 g) (1) | 4 947 316,04 | 0 | 4 947 316,04 |
| **3. Funds available** | | | |
| (a) Funds available after preceding clearance of accounts | 13 310 250,86 | 142 974,69 | 13 453 225,55 |
| (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 | 1 257 775 498,28 | − 165 957,62 | 1 257 609 540,66 |
| (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) | 1 271 085 749,14 | − 22 982,93 | 1 271 062 766,21 |
| (f) Expenditure recognized (1 g) | 1 296 814 757,14 | − 22 982,93 | 1 296 791 774,21 |
| (g) Funds available after clearance of the accounts of the present year (e − f) | − 25 729 008,00 | 0 | − 25 729 008,00 |

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