II

(Acts whose publication is not obligatory)

COMMISSION

COMMISSION DECISION

of 6 May 1998

on the clearance of the accounts presented by the Member States in respect of the expenditure for 1994 of the Guarantee Section of the European Agricultural Guidance and Guarantee Fund

(notified under document number C(1998) 1124)

(Only the Spanish, Danish, German, Greek, English, French, Italian, Dutch and Portuguese texts are authentic)

(98/358/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European 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 (EC) No 1287/95 [2], and in particular Article 5(2) thereof,

After consulting the Fund Committee,

Whereas, under Article 5(2) of Regulation (EEC) No 729/70, the Commission, on the basis of the annual accounts presented by the Member States, clears the accounts of the authorities and bodies referred to in Article 4 of that Regulation;

Whereas the Member States have transmitted to the Commission the documents required to clear the accounts for 1994; whereas Article 5(2) of Regulation (EEC) No 729/70 provides that the 1994 financial year began on 16 October 1993 and ended on 15 October 1994;

Whereas the Commission has carried out the verifications 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 making up 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 recognised as chargeable to the Guarantee Section of the Fund; whereas Article 102 of the Financial Regulation of 21 December 1977 [5], as last amended by Regulation (EC) No 2444/97 [6], provides that the outcome of the clearance decision, that is to say, any discrepancy which may occur between the total expenditure booked to the accounts for a financial year under Articles 100 and 101 and the total expenditure recognised by the Commission when clearing the accounts is to be booked, under a single article, as additional expenditure or a reduction in expenditure;

Whereas, under Articles 2 and 3 of Regulation (EEC) No 729/70, only refunds on exports to third countries and intervention to stabilise agricultural markets, respectively granted and undertaken according to Community rules within the framework of the common organisation of the

[1] OJ L 94, 28. 4. 1970, p. 13.
[2] OJ L 125, 8. 6. 1995, p. 1.
[3] OJ L 186, 16. 8. 1972, p. 1.
[4] OJ L 30, 2. 2. 1988, p. 7.
[5] OJ L 356, 31. 12. 1977, p. 1.
[6] OJ L 340, 11. 12. 1997, p. 1.

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 recognised as chargeable to the EAGGF Guarantee Section and the difference between the two amounts and the difference between the expenditure recognised as chargeable to the EAGGF Guarantee Section and that charged in respect of the year, are annexed to this Decision;

Whereas the expenditure declared by Belgium, Denmark, Germany, Spain, France, Ireland, Italy, Luxembourg, the Netherlands, Portugal and the United Kingdom as support for producers of certain arable crops, amounting respectively to BEF 37 610 355, DKK 261 991 880,28, DEM 600 977 770,84, ESP 72 776 981 668, FRF 2 572 344 612,45, IEP 458 554,44, ITL 110 362 227 405, LUF 14 188 574, NLG 1 178 066,51, PTE 3 562 835 605 and GBP 85 024,11 was not covered by the Decision for the clearance of the 1993 EAGGF accounts, because final payments for oilseeds were not made until 1994 and the results of EAGGF inquiries covered all spending in respect of the 1993 harvest and not only the advances paid during 1993; whereas the expenditure declared by Spain for the olive cultivation register amounting to ESP 600 038 445, by France for the discontinuation and the reduction of milk production amounting to FRF 531 272 940,06, and for the premiums for leaf tobacco amounting to FRF 7 160 544, by Italy for the abandonment of wine-growing areas, as per the enquiry of illegal plantings, amounting to ITL 31 861 816 140 was not covered by the Decision for the clearance of the 1993 EAGGF accounts; whereas, therefore, these amounts have been added back to the expenditure declared by the Member States for the 1994 clearance exercise and will be currently cleared;

Whereas the expenditure declared by Belgium, Denmark, Germany, Greece, Spain, France, Ireland, Italy, Luxembourg, the Netherlands, Portugal and the United Kingdom as support for producers of certain arable crops, amounting respectively to BEF 44 488 205, DKK 217 632 480,18, DEM 625 580 204,80, GRD 704 353 447, ESP 53 526 391 438, FRF 3 032 760 954,71, IEP 1 399 246,84, ITL 171 798 906 560, LUF 13 226 892, NLG 201 888,89, PTE 6 586 838 460 and GBP 88 604 051,26 is not covered by this Decision because final payments for oilseeds were not made until 1995 and the results of EAGGF inquiries cover all spending in respect of the 1994 harvest and not only the advances paid during 1994; whereas, therefore, these amounts have been deducted from the expenditure declared by the Member States for the current clearance exercise and will be cleared later;

Whereas the expenditure declared by Germany in respect of the levying of fees to finance the management of the arable crops scheme in Schleswig-Holstein amounting to DEM 271 964, by Italy for the olive oil in intervention storage amounting to ITL 202 034 589 024, by Spain in respect of the consumption aid for olive oil amounting to ESP 42 574 312 665 and in respect of the ewe/goat premium amounting to ESP 1 390 733 000 and for the improvement of the quality of milk amounting to ESP 101 802 242 and by the United Kingdom (part only of the total expenditure) in respect of the public storage operations for beef amounting to GBP 1 849 000, is not covered by this Decision since further investigations are still necessary; whereas, therefore, these amounts have been deducted from the expenditure declared by these Member States for the current clearance exercise and will be cleared later;

Whereas corrections are necessary in respect of supplementary levies for milk for the milk years 1985/1986 to 1992/1993 which are still outstanding because of legal disputes between buyers/producers and the competent authorities of certain Member States; whereas these negative corrections for France, Belgium, Luxembourg, United Kingdom and the Netherlands amount to FRF 114 387 058, BEF 32 139 050, LUF 11 979 538, GBP 105 928,21 and NLG 3 043 965,97 respectively; whereas the Commission nevertheless reserves the possibility to re-examine the corrections made under this clearance of accounts if, following the outcome of the legal proceedings, amounts are considered not to be due or to be non-recoverable;

Whereas corrections are necessary if the statutory time limits allowed for payments to be made have elapsed; whereas these corrections for Belgium, Spain, Greece, Ireland, Italy, the Netherlands, Portugal and the United Kingdom under various schemes amount to BEF 440 888, ESP 752 182 204, GRD 666 812 006, IEP 943 665,56, ITL 26 383 487 618, NLG 221 924,10, PTE 139 943 090 and GBP 9 407,41 respectively; whereas the amounts concerned have already been paid over to the Commission by deduction from monthly advances; whereas the Commission wishes that the Member States concerned are given the opportunity to avail themselves of the conciliation procedure; whereas, should this occur, the Commission will re-examine these corrections, once the conciliation reports are available; whereas this Decision is nevertheless immediately applicable;

Whereas, on the basis of Commission decision of 2 February 1995, it was not possible to enter into the accounts of the budget year 1994 certain amounts of expenditure declared by France and Italy due to a lack of credits in the relevant budget lines; whereas, as a consequence, the Commission could not book this expenditure in the 1994 budget year and, therefore, the pertinent advances to be paid had to be reduced by an amount of FRF 179 945 575,32 and of ITL 36 421 859 436 respectively; whereas, since these amounts were declared by France and Italy in their 1994 declaration, it is necessary,

for the clearance of these amounts, to include in the annexes of the present Decision the amounts chargeable to the said Member States;

Whereas, before a financial correction that is eligible for the conciliation procedure set up by Commission Decision 94/442/EC [1] is fixed by the Commission, it is necessary that the Member State be given an opportunity, if it so wishes, of availing itself of that procedure; whereas, should this occur, it is essential that the Commission study the report drawn up by the Conciliation Body; whereas the period set for the procedure will not have expired, in respect of all the eligible corrections, by the date of adoption of this Decision; whereas the clearance decision should not, however, be delayed further; whereas the corresponding amounts have therefore been deducted from the expenditure declared by the Member States concerned in respect of the year under consideration and will be cleared later;

Whereas Article 8 of Regulation (EEC) No 729/70 provides that the financial consequences arising from irregularities or negligence are not to be borne by the Community if they are the result of irregularities or negligence attributable to administrative authorities or other bodies of the Member States; whereas some of those financial consequences which cannot be borne by the Community budget should be included within the scope of this Decision;

Whereas this Decision is without prejudice to any financial consequences which may be determined in any subsequent clearance of accounts in respect of State aid or infringements for which the procedures initiated under Articles 93 and 169 of the Treaty are now being implemented or were terminated after 31 December 1997;

Whereas this Decision is without prejudice to any financial consequences drawn by the Commission, during a subsequent accounts clearance procedure, from current investigations under way 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 pending on 31 December 1997 and relating to matters covered by this Decision,

HAS ADOPTED THIS DECISION:

Article 1

Member States' accounts concerning expenditure financed by the EAGGF Guarantee Section in respect of 1994 are hereby cleared as shown in Annex I.

Article 2

The amounts arising under points 3 of the Annexes are to be booked as part of the expenditure referred to in Article 4(1) of Commission Regulation (EC) No 296/96 [2], in respect of the second month after the notification of this Decision.

Article 3

This Decision is addressed to the Member States of the Community as constituted on 31 December 1994.

Done at Brussels, 6 May 1998.

For the Commission
Franz FISCHLER
Member of the Commission

[1] OJ L 182, 16. 7. 1994, p. 45.

[2] OJ L 39, 17. 2. 1996, p. 5.

ANNEX

BELGIUM

EAGGF Guarantee Section expenditure Financial year: 1994	(BEF)
1. **Expenditure recognised**	
(a) Expenditure declared by the Member State in respect of the present clearance	46 868 963 651
(b) Expenditure declared during the preceding year but excluded from that clearance	37 610 355
(c) Expenditure declared, excluded from the present clearance	− 44 488 205
(d) Expenditure declared, which is already subject to a clearance decision	0
(e) Expenditure declared, coming under the present clearance (a + b + c + d)	46 862 085 801
(f) Expenditure disallowed	− 415 690 144
(g) Total expenditure recognised (e + f)	46 446 395 658
2. **Expenditure charged**	
(a) Expenditure charged in respect of the present year	46 865 740 200
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	37 610 355
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	− 44 488 205
(d) Expenditure charged in respect of the present year, which is already subject to a clearance decision	0
(e) Expenditure charged to a later financial year	0
(f) Total expenditure charged, coming under the present clearance (a + b + c + d + e)	46 858 862 350
3. **Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f − 1g)**	412 466 693

DENMARK

EAGGF Guarantee Section expenditure Financial year: 1994	(DKK)
1. **Expenditure recognised**	
(a) Expenditure declared by the Member State in respect of the present clearance	9 693 942 824,61
(b) Expenditure declared during the preceding year but excluded from that clearance	261 991 880,28
(c) Expenditure declared, excluded from the present clearance	– 217 632 480,18
(d) Expenditure declared, which is already subject to a clearance decision	0,00
(e) Expenditure declared, coming under the present clearance (a + b + c + d)	9 738 302 224,71
(f) Expenditure disallowed	– 34 594 787,72
(g) Total expenditure recognised (e + f)	9 703 707 436,99
2. **Expenditure charged**	
(a) Expenditure charged in respect of the present year	9 670 777 437,62
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	261 991 880,28
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	– 217 632 480,18
(d) Expenditure charged in respect of the present year, which is already subject to a clearance decision	0,00
(e) Expenditure charged to a later exercise	0,00
(f) Total expenditure charged, coming under the present clearance (a + b + c + d + e)	9 715 136 837,72
3. **Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f – 1g)**	11 429 400,73

GERMANY

EAGGF Guarantee Section expenditure Financial year: 1994	(DEM)
1. **Expenditure recognised**	
(a) Expenditure declared by the Member State in respect of the present clearance	9 928 904 555,58
(b) Expenditure declared during the preceding year but excluded from that clearance	600 977 770,84
(c) Expenditure declared, excluded from the present clearance	– 625 852 168,80
(d) Expenditure declared, which is already subject to a clearance decision	0,00
(e) Expenditure declared, coming under the present clearance (a + b + c + d)	9 904 030 157,62
(f) Expenditure disallowed	– 43 076 291,12
(g) Total expenditure recognised (e + f)	9 860 953 866,50
2. **Expenditure charged**	
(a) Expenditure charged in respect of the present year	9 928 293 557,67
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	600 977 770,84
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	– 625 852 168,80
(d) Expenditure charged in respect of the present year, which is already subject to a clearance decision	0,00
(e) Expenditure charged to a later exercise	0,00
(f) Total expenditure charged, coming under the present clearance (a + b + c + d + e)	9 903 419 159,71
3. **Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f – 1g)**	42 465 293,21

GREECE

EAGGF Guarantee Section expenditure Financial year: 1994	(GDR)
1. **Expenditure recognised**	
(a) Expenditure declared by the Member State in respect of the present clearance	773 412 247 306
(b) Expenditure declared during the preceding year but excluded from that clearance	0
(c) Expenditure declared, excluded from the present clearance	− 14 056 031 234
(d) Expenditure declared, which is already subject to a clearance decision	0
(e) Expenditure declared, coming under the present clearance (a + b + c + d)	759 356 216 072
(f) Expenditure disallowed	− 4 562 037 494
(g) Total expenditure recognised (e + f)	754 794 178 578
2. **Expenditure charged**	
(a) Expenditure charged in respect of the present year	773 469 535 426
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	0
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	− 14 056 031 234
(d) Expenditure charged in respect of the present year, which is already subject to a clearance decision	0
(e) Expenditure charged to a later exercise	0
(f) Total expenditure charged, coming under the present clearance (a + b + c + d + e)	759 413 504 192
3. **Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f − 1g)**	4 619 325 614

SPAIN

EAGGF Guarantee Section expenditure Financial year: 1994	(ESP)
1. **Expenditure recognised**	
(a) Expenditure declared by the Member State in respect of the present clearance	729 971 500 509
(b) Expenditure declared during the preceding year but excluded from that clearance	73 377 020 113
(c) Expenditure declared, excluded from the present clearance	− 102 176 374 897
(d) Expenditure declared, which is already subject to a clearance decision	0
(e) Expenditure declared, coming under the present clearance (a + b + c + d)	701 172 145 725
(f) Expenditure disallowed	− 1 616 908 294
(g) Total expenditure recognised (e + f)	699 555 237 431
2. **Expenditure charged**	
(a) Expenditure charged in respect of the present year	729 459 474 816
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	73 377 020 113
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	− 102 176 374 897
(d) Expenditure charged in respect of the present year, which is already subject to a clearance decision	0
(e) Expenditure charged to a later exercise	0
(f) Total ependiture charged, coming under the present clearance (a + b + c + d + e)	700 660 120 032
3. **Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f − 1g)**	1 104 882 601

FRANCE

EAGGF Guarantee Section expenditure Financial year: 1994	(FRF)
1. **Expenditure recognised**	
(a) Expenditure declared by the Member State in respect of the present clearance	52 981 388 267,23
(b) Expenditure declared during the preceding year but excluded from that clearance	3 110 778 096,51
(c) Expenditure declared, excluded from the present clearance	– 3 070 415 234,71
(d) Expenditure declared, which is already subject to a clearance decision	0,00
(e) Expenditure declared, coming under the present clearance (a + b + c + d)	53 021 751 129,03
(f) Expenditure disallowed	– 518 731 862,82
(g) Total expenditure recognised (e + f)	52 503 019 266,21
2. **Expenditure charged**	
(a) Expenditure charged in respect of the present year	52 802 730 864,61
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	3 110 778 096,51
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	– 3 070 415 234,71
(d) Expenditure charged in respect of the present year, which is already subject to a clearance decision	0,00
(e) Expenditure charged to a later exercise	179 945 575,32
(f) Total expenditure charged, coming under the present clearance (a + b + c + d + e)	53 023 039 301,73
3. **Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f – 1g)**	520 020 035,52

IRELAND

EAGGF Guarantee Section expenditure Financial year: 1994	(IEP)
1. **Expenditure recognised**	
(a) Expenditure declared by the Member State in respect of the present clearance	1 181 045 319,52
(b) Expenditure declared during the preceding year but excluded from that clearance	458 554,44
(c) Expenditure declared, excluded from the present clearance	– 3 344 334,65
(d) Expenditure declared, which is already subject to a clearance decision	0,00
(e) Expenditure declared, coming under the present clearance (a + b + c + d)	1 178 159 539,31
(f) Expenditure disallowed	– 3 438 853,29
(g) Total expenditure recognised (e + f)	1 174 720 686,02
2. **Expenditure charged**	
(a) Expenditure charged in respect of the present year	1 178 258 927,22
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	458 554,44
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	– 3 344 334,65
(d) Expenditure charged in respect of the present year, which is already subject to a clearance decision	0,00
(e) Expenditure charged to a later exercise	0,00
(f) Total expenditure charged, coming under the present clearance (a + b + c + d + e)	1 175 373 147,01
3. **Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f – 1g)**	652 460,99

ITALY

EAGGF Guarantee Section expenditure Financial year: 1994	(ITL)
1. **Expenditure recognised**	
(a) Expenditure declared by the Member State in respect of the present clearance	7 269 367 990 162
(b) Expenditure declared during the preceding year but excluded from that clearance	328 052 868 479
(c) Expenditure declared, excluded from the present clearance	– 449 078 987 827
(d) Expenditure declared, which is already subject to a clearance decision	0
(e) Expenditure declared, coming under the present clearance (a + b + c + d)	7 148 341 870 814
(f) Expenditure disallowed	– 191 864 370 710
(g) Total expenditure recognised (e + f)	6 956 477 500 104
2. **Expenditure charged**	
(a) Expenditure charged in respect of the present year	7 220 045 509 560
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	328 052 868 479
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	– 449 078 987 827
(d) Expenditure charged in respect of the present year, which is already subject to a clearance decision	0
(e) Expenditure charged to a later exercise	36 421 859 436
(f) Total expenditure charged, coming under the present clearance (a + b + c + d + e)	7 135 441 249 648
3. **Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f – 1g)**	178 963 749 544

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LUXEMBOURG

EAGGF Guarantee Section expenditure Financial year: 1994	(LUF)
1. **Expenditure recognised**	
(a) Expenditure declared by the Member State in respect of the present clearance	477 297 768
(b) Expenditure declared during the preceding year but excluded from that clearance	14 188 574
(c) Expenditure declared, excluded from the present clearance	− 13 226 892
(d) Expenditure declared, which is already subject to a clearance decision	0
(e) Expenditure declared, coming under the present clearance (a + b + c + d)	478 259 450
(f) Expenditure disallowed	− 11 962 119
(g) Total expenditure recognised (e + f)	466 297 331
2. **Expenditure charged**	
(a) Expenditure charged in respect of the present year	477 315 187
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	14 188 574
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	− 13 226 892
(d) Expenditure charged in respect of the present year, which is already subject to a clearance decision	0
(e) Expenditure charged to a later exercise	0
(f) Total expenditure charged, coming under the present clearance (a + b + c + d + e)	478 276 869
3. **Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f − 1g)**	11 979 538

NETHERLANDS

EAGGF Guarantee Section expenditure Financial year: 1994	(NLG)
1. **Expenditure recognised**	
(a) Expenditure declared by the Member State in respect of the present clearance	4 198 939 679,42
(b) Expenditure declared during the preceding year but excluded from that clearance	1 178 066,51
(c) Expenditure declared, excluded from the present clearance	– 585 742,36
(d) Expenditure declared, which is already subject to a clearance decision	0,00
(e) Expenditure declared, coming under the present clearance (a + b + c + d)	4 199 532 003,57
(f) Expenditure disallowed	– 19 949 266,06
(g) Total expenditure recognised (e + f)	4 179 582 737,51
2. **Expenditure charged**	
(a) Expenditure charged in respect of the present year	4 188 600 170,18
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	1 178 066,51
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	– 585 742,36
(d) Expenditure charged in respect of the present year, which is already subject to a clearance decision	0,00
(e) Expenditure charged to a later exercise	0,00
(f) Total expenditure charged, coming under the present clearance (a + b + c + d + e)	4 189 192 494,33
3. **Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f – 1g)**	9 609 756,82

PORTUGAL

EAGGF Guarantee Section expenditure Financial year: 1994	(PTE)
1. **Expenditure recognised**	
(a) Expenditure declared by the Member State in respect of the present clearance	141 216 244 963
(b) Expenditure declared during the preceding year but excluded from that clearance	3 562 835 605
(c) Expenditure declared, excluded from the present clearance	– 7 014 592 645
(d) Expenditure declared, which is already subject to a clearance decision	0
(e) Expenditure declared, coming under the present clearance (a + b + c + d)	137 764 487 923
(f) Expenditure disallowed	– 1 041 254 951
(g) Total expenditure recognised (e + f)	136 723 232 972
2. **Expenditure charged**	
(a) Expenditure charged in respect of the present year	139 567 752 059
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	3 562 835 605
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	– 7 014 592 645
(d) Expenditure charged in respect of the present year, which is already subject to a clearance decision	0
(e) Expenditure charged to a later exercise	0
(f) Total expenditure charged, coming under the present clearance (a + b + c + d + e)	136 115 995 019
3. **Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f – 1g)**	– 607 237 953

UNITED KINGDOM

EAGGF Guarantee Section expenditure Financial year: 1994	(GBP)
1. **Expenditure recognised**	
(a) Expenditure declared by the Member State in respect of the present clearance	2 240 923 484,89
(b) Expenditure declared during the preceding year but excluded from that clearance	85 024 800,11
(c) Expenditure declared, excluded from the present clearance	− 90 772 775,92
(d) Expenditure declared, which is already subject to a clearance decision	0,00
(e) Expenditure declared, coming under the present clearance (a + b + c + d)	2 235 175 509,08
(f) Expenditure disallowed	− 33 622 873,37
(g) Total expenditure recognised (e + f)	2 201 552 635,71
2. **Expenditure charged**	
(a) Expenditure charged in respect of the present year	2 241 069 652,02
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	85 024 800,11
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	− 90 772 775,92
(d) Expenditure charged in respect of the present year, which is already subject to a clearance decision	0,00
(e) Expenditure charged to a later exercise	0,00
(f) Total expenditure charged, coming under the present clearance (a + b + c + d + e)	2 235 321 676,21
3. **Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f − 1g)**	33 769 040,50