COMMISSION DECISION

of 3 February 1999

on the clearance of the accounts presented by the Member States in respect of the expenditure for 1995 of the Guarantee Section of the European Agricultural Guidance and Guarantee Fund

(notified under document number C(1999) 209)

(1999/187/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 1995; whereas Article 5(2) of Regulation (EEC) No 729/70 provides that the 1995 financial year began on 16 October 1994 and ended on 15 October 1995;

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 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, 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 was not covered by the Decision for the clearance of the 1994 EAGGF accounts, because final payments for oilseeds were not made until 1995 and the results of EAGGF inquiries covered all spending in respect of the 1994 harvest and not only the advances paid during 1994; whereas the expenditure declared 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

[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.

total expenditure) in respect of the public storage operations for beef amounting to GBP 1 849 000, was also not covered by the Decision for the clearance of the 1994 accounts; whereas, therefore, these amounts have been added back to the expenditure declared by the Member States for the 1995 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 45 316 257, DKK 224 526 603,99, DEM 240 025 381,10, GRD 978 809 128, ESP 32 880 545 592, FRF 2 895 278 255,52, IEP 639 231,75, ITL 299 570 865 085, LUF 14 402 947, NLG 789 273,12, PTE 3 388 841 516 and GBP 84 710 673,60 is not covered by this Decision because final payments for oilseeds were not made until 1996 and the results of EAGGF inquiries cover all spending in respect of the 1995 harvest and not only the advances paid during 1995; 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 for the 1994 EAGGF budget year and to DEM 637 350 for the 1995 EAGGF budget year, and by Greece in respect of the 3,6 % deduction on aid for forestry measures amounting to GRD 93 542 717, 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 Commission Decision 89/255/EEC [1] indicated, with a reserve, financial corrections for Belgium amounting to BEF 14 080 665 concerning the value of 974 tonnes of wheat flour sent as food aid under Regulation (EEC) No 93/82; whereas the Decision of the Brussels commercial tribunal of 20 June 1997 rejected the case of the Belgian intervention agency against the contractor and awarded damages of BEF 250 000 and costs of BEF 29 288; whereas these payments should be covered by this Decision as they are chargeable to the Community budget;

Whereas corrections are necessary if the statutory time limits allowed for payments to be made have elapsed; whereas these corrections for Germany, Spain and Ireland under various schemes amount to DEM 2 340 035,67, ESP 3 362 203 596 and IEP 3 021 310,04 respectively; whereas the amounts concerned have already been paid over to the Commission by deduction from monthly advances; whereas certain of these Member States have availed themselves of the conciliation procedure; whereas the Commission should reexamine these corrections once the conciliation reports are available; whereas this Decision is, nevertheless, immediately applicable;

Whereas corrections are necessary in respect of recoveries which are long outstanding; whereas these corrections for Portugal amount to PTE 76 346 800; whereas the Commission reserves the possibility to reexamine the corrections made under this clearance of accounts if, following the outcome of further enquiries or of legal proceedings, amounts are considered not to be due or to be non-recoverable; whereas this Decision is nevertheless immediately applicable;

Whereas Article 5(2)(c) of Regulation (EEC) No 729/70 provides that the Commission may refuse to finance expenditure effected within a period of 24 months preceding its written communication of the results of its checks to the Member States concerned; whereas the Commission has communicated the results of certain checks to the Member States concerned between May and September 1997; whereas financial consequences may arise from these checks and that these consequences may affect expenditure declared in the financial year 1995; whereas, in relation to these checks, the Commission has not yet communicated its conclusions on the evaluation of any expenditure which it may propose to exclude pursuant to Article 5(2)(c) to the Member States concerned; whereas this Decision does not prejudice the Commission's right to exclude by subsequent Decision from Community financing expenditure effected in the financial year 1995 for which it finds as a result of the aforementioned checks that this expenditure was not in compliance with Community rules;

Whereas, before a financial correction that is eligible for the conciliation procedure set up by Commission Decision 94/442/EC [2] 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 studies 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 clearance 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;

[1] OJ L 106, 18. 4. 1989, p. 37.

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

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 October 1998;

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 October 1998 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 1995 are hereby cleared as shown in the Annex.

Article 2

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

Article 3

This Decision is addressed to the Member States.

Done at Brussels, 3 February 1999.

For the Commission

Franz FISCHLER

Member of the Commission

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

ANNEX

BELGIUM

EAGGF Guarantee Section expenditure Financial year: 1995	(BEF)
1. **Expenditure recognised**	
(a) Expenditure declared by the Member State in respect of the present clearance	63 014 113 747
(b) Expenditure declared during the preceding year but excluded from that clearance	44 488 205
(c) Expenditure declared, excluded from the present clearance	− 45 316 257
(d) Expenditure declared, which is already subject to a clearance decision	0
(e) Expenditure declared, coming under the present clearance (a + b + c + d)	63 013 285 695
(f) Expenditure disallowed	− 26 566 907
(g) Total expenditure recognised (e + f)	62 986 718 788
2. **Expenditure charged**	
(a) Expenditure charged in respect of the present year	62 964 705 972
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	44 488 205
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	− 45 316 257
(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)	62 963 877 920
3. **Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f − 1g)**	− 22 840 868

DENMARK

EAGGF Guarantee Section expenditure Financial year: 1995	(DKK)
1. **Expenditure recognised**	
(a) Expenditure declared by the Member State in respect of the present clearance	10 339 564 582,82
(b) Expenditure declared during the preceding year but excluded from that clearance	217 632 480,18
(c) Expenditure declared, excluded from the present clearance	− 224 526 603,99
(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)	10 332 670 459,01
(f) Expenditure disallowed	− 1 699 735,48
(g) Total expenditure recognised (e + f)	10 330 970 723,53
2. **Expenditure charged**	
(a) Expenditure charged in respect of the present year	10 339 456 956,37
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	217 632 480,18
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	− 224 526 603,99
(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)	10 332 562 832,56
3. **Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f − 1g)**	1 592 109,03

GERMANY

EAGGF Guarantee Section expenditure Financial year: 1995	(DEM)
1. **Expenditure recognised**	
(a) Expenditure declared by the Member State in respect of the present clearance	10 424 357 455,08
(b) Expenditure declared during the preceding year but excluded from that clearance	625 852 168,80
(c) Expenditure declared, excluded from the present clearance	– 259 081 154,94
(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)	10 791 128 468,94
(f) Expenditure disallowed	– 11 419 803,28
(g) Total expenditure recognised (e + f)	10 779 708 665,66
2. **Expenditure charged**	
(a) Expenditure charged in respect of the present year	10 420 913 174,43
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	625 852 168,80
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	– 259 081 154,94
(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)	10 787 684 188,29
3. **Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f – 1g)**	7 975 522,63

GREECE

EAGGF Guarantee Section expenditure Financial year: 1995	(GDR)
1. **Expenditure recognised**	
(a) Expenditure declared by the Member State in respect of the present clearance	760 186 802 122
(b) Expenditure declared during the preceding year but excluded from that clearance	14 056 031 234
(c) Expenditure declared, excluded from the present clearance	– 12 779 551 647
(d) Expenditure declared, which is already subject to a clearance decision	0
(e) Expenditure declared, coming under the present clearance (a + b + c + d)	761 463 281 709
(f) Expenditure disallowed	– 12 547 321 555
(g) Total expenditure recognised (e + f)	748 915 960 154
2. **Expenditure charged**	
(a) Expenditure charged in respect of the present year	758 830 725 324
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	14 056 031 234
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	– 12 779 551 647
(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)	760 107 204 911
3. **Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f – 1g)**	11 191 244 757

SPAIN

EAGGF Guarantee Section expenditure Financial year: 1995	(ESP)
1. **Expenditure recognised**	
(a) Expenditure declared by the Member State in respect of the present clearance	796 712 097 136
(b) Expenditure declared during the preceding year but excluded from that clearance	102 176 374 897
(c) Expenditure declared, excluded from the present clearance	– 40 632 077 196
(d) Expenditure declared, which is already subject to a clearance decision	0
(e) Expenditure declared, coming under the present clearance (a + b + c + d)	858 256 394 837
(f) Expenditure disallowed	– 24 935 116 620
(g) Total expenditure recognised (e + f)	833 321 278 217
2. **Expenditure charged**	
(a) Expenditure charged in respect of the present year	794 958 633 673
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	102 176 374 897
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	– 40 632 077 196
(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)	856 502 931 374
3. **Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f – 1g)**	23 181 653 157

FRANCE

EAGGF Guarantee Section expenditure Financial year: 1995	(FRF)
1. **Expenditure recognised**	
(a) Expenditure declared by the Member State in respect of the present clearance	54 783 913 042,92
(b) Expenditure declared during the preceding year but excluded from that clearance	3 070 415 234,71
(c) Expenditure declared, excluded from the present clearance	– 2 895 278 255,52
(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)	54 959 050 022,11
(f) Expenditure disallowed	– 647 861 561,87
(g) Total expenditure recognised (e + f)	54 311 188 460,24
2. **Expenditure charged**	
(a) Expenditure charged in respect of the present year	54 784 117 533,05
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	3 070 415 234,71
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	– 2 895 278 255,52
(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)	54 959 254 512,24
3. **Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f – 1g)**	648 066 052,00

IRELAND

EAGGF Guarantee Section expenditure Financial year: 1995	(IEP)
1. **Expenditure recognised**	
(a) Expenditure declared by the Member State in respect of the present clearance	1 156 831 177,57
(b) Expenditure declared during the preceding year but excluded from that clearance	3 344 334,65
(c) Expenditure declared, excluded from the present clearance	– 639 231,75
(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)	1 159 536 280,47
(f) Expenditure disallowed	– 5 029 692,85
(g) Total expenditure recognised (e + f)	1 154 506 587,62
2. **Expenditure charged**	
(a) Expenditure charged in respect of the present year	1 154 682 107,12
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	3 344 334,65
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	– 639 231,75
(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)	1 157 387 210,02
3. **Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f – 1g)**	2 880 622,40

ITALY

EAGGF Guarantee Section expenditure Financial year: 1995	(ITL)
1. **Expenditure recognised**	
(a) Expenditure declared by the Member State in respect of the present clearance	8 244 825 976 202
(b) Expenditure declared during the preceding year but excluded from that clearance	449 078 987 827
(c) Expenditure declared, excluded from the present clearance	– 452 644 903 315
(d) Expenditure declared, which is already subject to a clearance decision	0
(e) Expenditure declared, coming under the present clearance (a + b + c + d)	8 241 260 060 714
(f) Expenditure disallowed	– 92 449 128 894
(g) Total expenditure recognised (e + f)	8 148 810 931 820
2. **Expenditure charged**	
(a) Expenditure charged in respect of the present year	8 204 701 239 447
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	449 078 987 827
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	– 452 644 903 315
(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)	8 201 135 323 959
3. **Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f – 1g)**	52 324 392 139

LUXEMBOURG

EAGGF Guarantee Section expenditure Financial year: 1995	(LUF)
1. **Expenditure recognised**	
(a) Expenditure declared by the Member State in respect of the present clearance	549 333 438
(b) Expenditure declared during the preceding year but excluded from that clearance	13 226 892
(c) Expenditure declared, excluded from the present clearance	− 14 402 947
(d) Expenditure declared, which is already subject to a clearance decision	0
(e) Expenditure declared, coming under the present clearance (a + b + c + d)	548 157 383
(f) Expenditure disallowed	0
(g) Total expenditure recognised (e + f)	548 157 383
2. **Expenditure charged**	
(a) Expenditure charged in respect of the present year	549 333 438
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	13 226 892
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	− 14 402 947
(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)	548 157 383
3. **Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f − 1g)**	0

NETHERLANDS

EAGGF Guarantee Section expenditure Financial year: 1995	(NLG)
1. **Expenditure recognised**	
(a) Expenditure declared by the Member State in respect of the present clearance	4 061 961 873,55
(b) Expenditure declared during the preceding year but excluded from that clearance	585 742,36
(c) Expenditure declared, excluded from the present clearance	– 789 273,12
(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)	4 061 758 342,79
(f) Expenditure disallowed	– 41 749 436,82
(g) Total expenditure recognised (e + f)	4 020 008 905,97
2. **Expenditure charged**	
(a) Expenditure charged in respect of the present year	4 063 560 064,79
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	585 742,36
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	– 789 273,12
(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)	4 063 356 534,03
3. **Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f – 1g)**	43 347 628,06

AUSTRIA

EAGGF Guarantee Section expenditure Financial year: 1995	(ATS)
1. **Expenditure recognised**	
(a) Expenditure declared by the Member State in respect of the present clearance	1 133 290 562,58
(b) Expenditure declared during the preceding year but excluded from that clearance	0,00
(c) Expenditure declared, excluded from the present clearance	0,00
(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)	1 133 290 562,58
(f) Expenditure disallowed	0,00
(g) Total expenditure recognised (e + f)	1 133 290 562,58
2. **Expenditure charged**	
(a) Expenditure charged in respect of the present year	1 133 681 679,96
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	0,00
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	0,00
(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)	1 133 681 679,96
3. **Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f − 1g)**	391 117,38

PORTUGAL

EAGGF Guarantee Section expenditure Financial year: 1995	(PTE)
1. **Expenditure recognised**	
(a) Expenditure declared by the Member State in respect of the present clearance	137 094 083 127
(b) Expenditure declared during the preceding year but excluded from that clearance	7 014 592 645
(c) Expenditure declared, excluded from the present clearance	− 3 805 230 235
(d) Expenditure declared, which is already subject to a clearance decision	0
(e) Expenditure declared, coming under the present clearance (a + b + c + d)	140 303 445 537
(f) Expenditure disallowed	− 3 000 840 049
(g) Total expenditure recognised (e + f)	137 302 605 488
2. **Expenditure charged**	
(a) Expenditure charged in respect of the present year	138 534 488 428
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	7 014 592 645
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	− 3 805 230 235
(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)	141 743 850 838
3. **Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f − 1g)**	4 441 245 350

FINLAND

EAGGF Guarantee Section expenditure Financial year: 1995	(FIM)
1. **Expenditure recognised**	
(a) Expenditure declared by the Member State in respect of the present clearance	351 662 740,66
(b) Expenditure declared during the preceding year but excluded from that clearance	0,00
(c) Expenditure declared, excluded from the present clearance	0,00
(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)	351 662 740,66
(f) Expenditure disallowed	0,00
(g) Total expenditure recognised (e + f)	351 662 740,66
2. **Expenditure charged**	
(a) Expenditure charged in respect of the present year	351 432 090,58
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	0,00
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	0,00
(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)	351 432 090,58
3. **Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f − 1g)**	− 230 650,08

SWEDEN

EAGGF Guarantee Section expenditure Financial year: 1995	(SEK)
1. **Expenditure recognised**	
(a) Expenditure declared by the Member State in respect of the present clearance	695 552 975,80
(b) Expenditure declared during the preceding year but excluded from that clearance	0,00
(c) Expenditure declared, excluded from the present clearance	0,00
(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)	695 552 975,80
(f) Expenditure disallowed	0,00
(g) Total expenditure recognised (e + f)	695 552 975,80
2. **Expenditure charged**	
(a) Expenditure charged in respect of the present year	700 679 368,99
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	0,00
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	0,00
(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	− 5 126 393,19
(f) Total expenditure charged, coming under the present clearance (a + b + c + d + e)	695 552 975,80
3. **Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f − 1g)**	0,00

UNITED KINGDOM

EAGGF Guarantee Section expenditure Financial year: 1995	(GBP)
1. **Expenditure recognised**	
(a) Expenditure declared by the Member State in respect of the present clearance	2 392 925 303,57
(b) Expenditure declared during the preceding year but excluded from that clearance	90 772 775,92
(c) Expenditure declared, excluded from the present clearance	– 84 710 673,60
(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)	2 398 987 405,89
(f) Expenditure disallowed	– 33 099 652,54
(g) Total expenditure recognised (e + f)	2 365 887 753,35
2. **Expenditure charged**	
(a) Expenditure charged in respect of the present year	2 386 464 923,14
(b) Expenditure charged in respect of the preceding year, but excluded from that clearance	90 772 775,92
(c) Expenditure charged in respect of the present year, but excluded from the present clearance	– 84 710 673,60
(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)	2 392 527 025,46
3. **Expenditure chargeable to or payable to the Member State following clearance of the accounts (2f – 1g)**	26 639 272,11