

COMMISSION DECISION

of 30 November 1990

on the clearance of the accounts presented by the Member States in respect of the expenditure for 1988 of the Guarantee Section of the European Agricultural Guidance and Guarantee Fund

(90/644/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 1988; whereas Council Regulation (EEC) No 3183/87 of 19 October 1987, setting out specific rules on the financing of the common agricultural policy⁽³⁾, provides that the 1988 financial year began in November 1987 after the Community's financial resources made available to the Member States had been exhausted; whereas Regulation (EEC) No 2048/88 provides that this financial year ends on 15 October 1988;

Whereas the Commission 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⁽⁴⁾, as last amended by Regulation (EEC) No 295/84⁽⁵⁾, 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; whereas Article 102 of the Financial Regulation of 21 December

1977⁽⁶⁾, as last amended by Regulation (Euratom, ECSC, EEC) No 610/90⁽⁷⁾, 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 100 and 101 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;

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 aid for the consumption of olive oil amounting to Lit 183 369 315 937 and by Greece relating to aid for the production of cotton amounting to Drs 48 065 056 733 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 premiums paid by Greece for leaf tobacco for the 1981 to 1985 crops, the securities lodged under Commission Regulation (EEC) No 1726/70⁽⁸⁾ as last amended by Regulation (EEC) No 4263/88⁽⁹⁾, will also be cleared subsequently; whereas these cases will be cleared on the basis of supple-

⁽¹⁾ OJ No L 94, 28. 4. 1970, p. 13.

⁽²⁾ OJ No L 185, 15. 7. 1988, p. 1.

⁽³⁾ OJ No L 304, 27. 10. 1987, p. 1.

⁽⁴⁾ OJ No L 186, 16. 8. 1972, p. 1.

⁽⁵⁾ OJ No L 30, 2. 2. 1988, p. 7.

⁽⁶⁾ OJ No L 356, 31. 12. 1977, p. 1.

⁽⁷⁾ OJ No L 70, 16. 3. 1990, p. 1.

⁽⁸⁾ OJ No L 191, 27. 8. 1970, p. 1.

⁽⁹⁾ OJ No L 376, 31. 12. 1988, p. 34.

mentary information to be submitted by the Member States within a time limit which will be notified to them by the Commission ;

Whereas the expenditure disallowed for Germany comprises an amount of DM 27 510 204, for the Netherlands an amount of Hfl 125 403 941, for France an amount of FF 547 383 456 and for Denmark an amount of Dkr 45 027 353 in respect of export refunds paid in the cereals and sugar sectors ; whereas these amounts must be charged to these Member States pursuant to this Decision ; whereas, the special circumstances of these cases, however, justify re-examination by the Commission of the disallowance during the present clearance, provided these Member States provide the necessary evidence within six months of notification of this decision ; whereas this Decision is none-the-less immediately applicable ;

Whereas the expenditure disallowed for Germany comprises an amount of DM 104 418 850 in respect of the supplementary levy which should have been 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 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 the expenditure disallowed for Italy comprises an amount of Lit 13 953 883 351 in respect of premia to producers of sheep and goat meat ; 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 within a time-limit which will be notified to it by the Commission ; whereas this Decision is none-the-less immediately applicable ;

Whereas the amount disallowed for France comprises an amount of FF 446 472 537 in respect of the additional levy in the milk sector ; 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 within a

time-limit which will be notified to it by the Commission ; whereas this Decision is none-the-less immediately applicable ;

Whereas, monetary compensatory amounts in respect of exports to third countries have been declared by Greece as own resources ; whereas the Commission has asked for further details of these and reserves its position to apply the necessary corrections in a future clearance decision where these details indicate that, on the basis of the regulations in force, the monetary compensatory amounts should have been deducted from the refunds ;

Whereas the Court of Justice, by its Judgment in Case C-10/88, annulled the accounts clearance Decision in respect of Italy for 1985, because of the disallowance of expenditure declared by that Member State relating to premiums for calf breeding ; whereas, as a result, in accordance with Article 176 of the Treaty, an amount of Lit 19 045 553 222 in respect of 1985 must be accepted in the present clearance ; whereas in the present clearance, it is also necessary to accept claims which were disallowed, for the same reason, in respect of years 1986 and 1987, namely a total of Lit 57 665 488 647 in the case of Italy, £ 173 871,44 in the case of the United Kingdom and £ 1 7683 in the case of Ireland ;

Whereas the Court of Justice, by its Judgment in Case C-8/88, annulled the accounts clearance Decision in respect of Germany for 1984, because of the disallowance for certain amounts relating to premiums for the maintenance of suckler cows ; whereas, as a result, in accordance with Article 176 of the Treaty, an amount of DM 42 585,88 for 1984 must be accepted in the present clearance ; whereas, in the present clearance, it is also necessary to accept a claim which was disallowed, for the same reason, in respect of 1986, namely DM 40 324,06 ;

Whereas the Court of Justice, by its decision in Case C-259/87, annulled the accounts clearance Decision in respect of Greece for 1983, because of the disallowance of expenditure declared by that Member State relating to the sale of two lots of 30 000 tonnes of common wheat from public stocks ; whereas, as a result, in accordance with Article 176 of the Treaty, an amount of Drs 596 040 000, in respect of 1983, must be accepted in the present clearance ;

Whereas the Court of Justice, by its Judgement in Case C-334/87, annulled the clearance of accounts Decision in respect of Greece for 1984, because of the disallowance of expenditure declared by that Member State relating to the cost of storage of a quantity of olive-pomace oil for the period from 14 March to 7 August 1984 ; whereas, as a

result, in accordance with Article 176 of the Treaty, an amount of Drs 9 389 270, in respect of 1984, must be accepted in the present clearance;

Whereas, in the case of Italy, the inquiries regarding the quality and origin of intervention stocks of olive oil, the premium for suckler cows, aid for the processing of soya, production aid for durum wheat and the quality of intervention stocks of tobacco are now closed; whereas in the case of France, the inquiry regarding the private storage of veal is also closed; whereas this Decision rules as to further action to be taken with regard to these cases;

Whereas, pursuant to Council Regulation (EEC) No 1078/77 of 17 May 1977 setting up a system of milk non-marketing and dairy herd conversion premiums ⁽¹⁾, as last amended by Regulation (EEC) No 1300/84 ⁽²⁾, 60 % of the expenditure relating to these schemes is chargeable to the EAGGF Guarantee Section and 40 % 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 18 July 1989 or to any consequences relating to infringements committed in 1988 or to national aid incompatible with the Treaty paid in 1988 and liable to affect EAGGF expenditure during a year subsequent to 1988.

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 had 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 1988 are hereby cleared as indicated in the Annex of this Decision.

Article 2

The amounts arising under point 3 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 2773/88 ⁽³⁾ as last amended by Regulation (EEC) No 775/90 ⁽⁴⁾, for the month following that of the notification of this Decision.

Article 3

This Decision is addressed to the Member States.

Done at Brussels, 30 November 1990.

For the Commission

Ray MAC SHARRY

Member of the Commission

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

⁽³⁾ OJ No L 249, 8. 9. 1988, p. 9.
⁽⁴⁾ OJ No L 83, 30. 9. 1990, p. 85.

ANNEX

(in German marks)

Member State : Germany 1988	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			
a) Expenditure declared by the Member State in respect of the present clearance	10 152 712 681,85	- 258 321,22	10 152 454 360,63
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)	10 152 712 681,85	- 258 321,22	10 152 454 360,63
e) Expenditure disallowed	- 168 222 311,94	0,—	- 168 222 311,94
f) Financial consequences of previous years	82 909,94	0,—	82 909,94
g) Total expenditure recognized (d - e + f)	9 984 573 279,85	- 258 321,22	9 984 314 958,63
2. Expenditure charged			
a) Expenditure charged in respect of the present year	10 165 885 067,92	- 258 321,22	10 165 626 746,70
b) Expenditure charged in respect of the preceding year, but excluded from that clearance	0,—	0,—	0,—
c) Expenditure charged in respect of the present year, but excluded from the present clearance	0,—	0,—	0,—
d) Total expenditure charged, coming under the present clearance (a + b - c)	10 165 885 067,92	- 258 321,22	10 165 626 746,70
3. Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d - 1 g)	181 311 788,07	0,—	181 311 788,07

<i>(in Belgian francs)</i>			
Member State : Belgium 1988	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			
a) Expenditure declared by the Member State in respect of the present clearance	31 242 058 323	0	31 242 058 323
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)	31 242 058 323	0	31 242 058 323
e) Expenditure disallowed	- 161 656 793	0	- 161 656 793
f) Financial consequences of previous years	0	0	0
g) Total expenditure recognized (d - e + f)	31 080 401 530	0	31 080 401 530
2. Expenditure charged			
a) Expenditure charged in respect of the present year	31 240 513 681	0	31 240 513 681
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)	31 240 513 681	0	31 240 513 681
3. Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d - 1 g)	160 112 151	0	160 112 151

(in Danish kroner)

Member State : Denmark 1988	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			
a) Expenditure declared by the Member State in respect of the present clearance	9 726 589 690,69	26 130,85	9 726 615 821,54
b) Expenditure declared during the preceding year but excluded from that clearance	0,—	0,—	0,—
c) Expenditure declared, excluded from the present clearance	0,—	0,—	0,—
d) Expenditure declared, coming under the present clearance (a + b - c)	9 726 589 690,69	26 130,85	9 726 615 821,54
e) Expenditure disallowed	- 91 652 563,05	0,—	- 91 652 563,05
f) Financial consequences of previous years	0,—	0,—	0,—
g) Total expenditure recognized (d - e + f)	9 634 937 127,64	26 130,85	9 634 963 258,49
2. Expenditure charged			
a) Expenditure charged in respect of the present year	9 622 771 637,98	26 130,85	9 622 797 768,83
b) Expenditure charged in respect of the preceding year, but excluded from that clearance	0,—	0,—	0,—
c) Expenditure charged in respect of the present year, but excluded from the present clearance	0,—	0,—	0,—
d) Total expenditure charged, coming under the present clearance (a + b - c)	9 622 771 637,98	26 130,85	9 622 797 768,83
3. Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d - 1 g)	- 12 165 489,66	0,—	- 12 165 489,66

(in Spanish pesetas)

Member State : Spain 1988	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			
a) Expenditure declared by the Member State in respect of the present clearance	258 919 719 589	0	258 919 719 589
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)	258 919 719 589	0	258 919 719 589
e) Expenditure disallowed	- 2 122 861 793	0	- 2 122 861 793
f) Financial consequences of previous years	0	0	0
g) Total expenditure recognized (d - e + f)	256 796 857 796	0	256 796 857 796
2. Expenditure charged			
a) Expenditure charged in respect of the present year	260 123 221 533	0	260 123 221 533
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)	260 123 221 533	0	260 123 221 533
3. Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d - 1 g)	3 326 363 737	0	3 326 363 737 ⁽¹⁾

⁽¹⁾ Of which an amount of Ptas 2 049 388 719 has already been paid in August 1990.

(in French francs)

Member State : France 1988	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			
a) Expenditure declared by the Member State in respect of the present clearance	43 548 342 550,09	- 275 304,45	43 548 067 245,64
b) Expenditure declared during the preceding year but excluded from that clearance	0,—	0,—	0,—
c) Expenditure declared, excluded from the present clearance	0,—	0,—	0,—
d) Expenditure declared, coming under the present clearance (a + b - c)	43 548 342 550,09	- 275 304,45	43 548 067 245,64
e) Expenditure disallowed	- 1 316 172 541,71	0,—	- 1 316 172 541,71
f) Financial consequences of previous years	- 6 531 932,—	0,—	- 6 531 932,—
g) Total expenditure recognized (d - e + f)	42 225 638 076,38	- 275 304,45	42 225 362 771,93
2. Expenditure charged			
a) Expenditure charged in respect of the present year	43 464 461 989,71	- 275 304,45	43 464 186 685,26
b) Expenditure charged in respect of the prece- ding year, but excluded from that clearance	0,—	0,—	0,—
c) Expenditure charged in respect of the present year, but excluded from the present clearance	0,—	0,—	0,—
d) Total expenditure charged, coming under the present clearance (a + b - c)	43 464 461 989,71	- 275 304,45	43 464 186 685,26
3. Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d - 1 g)	1 238 823 913,33	0,—	1 238 823 913,33

(in Greek drachmas)

Member State : Greece 1988	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			
a) Expenditure declared by the Member State in respect of the present clearance	217 122 444 928	0	217 122 444 928
b) Expenditure declared during the preceding year but excluded from that clearance	0	0	0
c) Expenditure declared, excluded from the present clearance	48 065 056 733	0	48 065 056 733
d) Expenditure declared, coming under the present clearance (a + b - c)	169 057 388 195	0	169 057 388 195
e) Expenditure disallowed	- 2 258 331 903	0	- 2 258 331 903
f) Financial consequences of previous years	605 429 270	0	605 429 270
g) Total expenditure recognized (d - e + f)	167 404 485 562	0	167 404 485 562
2. Expenditure charged			
a) Expenditure charged in respect of the present year	217 122 477 146	0	217 122 477 146
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	48 065 056 733	0	48 065 056 733
d) Total expenditure charged, coming under the present clearance (a + b - c)	169 057 420 413	0	169 057 420 413
3. Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d - 1 g)	1 652 934 851	0	1 652 934 851

(in Irish pounds)

Member State : Ireland 1988	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			
a) Expenditure declared by the Member State in respect of the present clearance	829 429 582,40	- 15 671,16	829 413 911,24
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)	829 429 582,40	- 15 671,16	829 413 911,24
e) Expenditure disallowed	- 936 345,59	0,—	- 936 345,59
f) Financial consequences of previous years	7 683,—	0,—	7 683,—
g) Total expenditure recognized (d - e + f)	828 500 919,81	- 15 671,16	828 485 248,65
2. Expenditure charged			
a) Expenditure charged in respect of the present year	835 156 327,19	- 15 671,16	835 140 656,03
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)	835 156 327,19	- 15 671,16	835 140 656,03
3. Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d - 1 g)	6 655 407,38	0,—	6 655 407,38

(in Italian lira)

Member State : Italy 1988	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			
a) Expenditure declared by the Member State in respect of the present clearance	6 714 737 597 462	0	6 714 737 597 462
b) Expenditure declared during the preceding year but excluded from that clearance	0	0	0
c) Expenditure declared, excluded from the present clearance	183 369 315 937	0	183 369 315 937
d) Expenditure declared, coming under the present clearance (a + b - c)	6 531 368 281 525	0	6 531 368 281 525
e) Expenditure disallowed	- 239 185 286 586	0	- 239 185 286 586
f) Financial consequences of previous years	- 107 666 614 137	0	- 107 666 614 137
g) Total expenditure recognized (d - e + f)	6 184 516 380 802	0	6 184 516 380 802
2. Expenditure charged			
a) Expenditure charged in respect of the present year	6 640 451 024 338	0	6 640 451 024 338
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	183 369 315 937	0	183 369 315 937
d) Total expenditure charged, coming under the present clearance (a + b - c)	6 457 081 708 401	0	6 457 081 708 401
3. Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d - 1 g)	272 565 327 599	0	272 565 327 599

(in Luxembourg francs)

Member State : Luxembourg 1988	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			
a) Expenditure declared by the Member State in respect of the present clearance	129 368 606	371 101	129 739 707
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)	129 368 606	371 101	129 739 707
e) Expenditure disallowed	803 459	0	803 459
f) Financial consequences of previous years	0	0	0
g) Total expenditure recognized (d - e + f)	130 172 065	371 101	130 543 166
2. Expenditure charged			
a) Expenditure charged in respect of the present year	129 368 721	371 101	129 739 822
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)	129 368 721	371 101	129 739 822
3. Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d - 1 g)	- 803 344	0	- 803 344

(in Dutch guilders)

Member State : Netherlands 1988	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			
a) Expenditure declared by the Member State in respect of the present clearance	8 894 749 689,45	0	8 894 749 689,45
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)	8 894 749 689,45	0	8 894 749 689,45
e) Expenditure disallowed	- 163 747 892,57	0	- 163 747 892,57
f) Financial consequences of previous years	0	0	0
g) Total expenditure recognized (d - e + f)	8 731 001 796,88	0	8 731 001 796,88
2. Expenditure charged			
a) Expenditure charged in respect of the present year	8 894 547 000,63	0	8 894 547 000,63
b) Expenditure charged in respect of the prece- ding 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)	8 894 547 000,63	0	8 894 547 000,63
3. Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d - 1 g)	163 545 203,75	0	163 545 203,75

(in Portuguese escudos)

Member State : Portugal 1988	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			
a) Expenditure declared by the Member State in respect of the present clearance	26 595 095 149	0	26 595 095 149
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)	26 595 095 149	0	26 595 095 149
e) Expenditure disallowed	- 92 007 104	0	- 92 007 104
f) Financial consequences of previous years	0	0	0
g) Total expenditure recognized (d - e + f)	26 503 088 045	0	26 503 088 045
2. Expenditure charged			
a) Expenditure charged in respect of the present year	26 593 912 176	0	26 593 912 176
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)	26 593 912 176	0	26 593 912 176
3. Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d - 1 g)	90 824 131	0	90 824 131

(in pounds sterling)

Member State : United Kingdom 1988	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			
a) Expenditure declared by the Member State in respect of the present clearance	1 348 124 078,79	- 15 080,28	1 348 108 998,51
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)	1 348 124 078,79	- 15 080,28	1 348 108 998,51
e) Expenditure disallowed	- 7 543 602,08	0,—	- 7 543 602,08
f) Financial consequences of previous years	173 871,44	0,—	173 871,44
g) Total expenditure recognized (d - e + f)	1 340 754 348,15	- 15 080,28	1 340 739 267,87
2. Expenditure charged			
a) Expenditure charged in respect of the present year	1 351 452 421,45	- 15 080,28	1 351 437 341,17
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)	1 351 452 421,45	- 15 080,28	1 351 437 341,17
3. Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d - 1 g)	10 698 073,30	0,—	10 698 073,30