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II

(Acts whose publication is not obligatory)

COUNCIL

COUNCIL DIRECTIVE

of 13 November 1989

on the approximation of the laws, regulations and administrative provisions of the Member States concerning the labelling of tobacco products

(89/622/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 100a thereof,

Having regard to the proposal from the Commission ⁽¹⁾,

In cooperation with the European Parliament ⁽²⁾,

Having regard to the opinion of the Economic and Social Committee ⁽³⁾,

Whereas there are differences between the laws, regulations and administrative provisions of the Member States on the labelling of tobacco products; whereas these differences are likely to constitute barriers to trade and to impede the establishment and operation of the internal market;

Whereas these possible barriers should be eliminated and whereas, to that end, the marketing and free movement of tobacco products should be made subject to common rules concerning labelling;

Whereas such common rules must take due account of public health protection;

Whereas the European Council meeting held in Milan on 28 and 29 June 1985 stressed the importance of launching a European action programme against cancer;

Whereas the Council and the representatives of the Governments of the Member States, meeting within the Council, in their resolution of 7 July 1986 on a programme of action of the European Communities against cancer ⁽⁴⁾ set for this programme the objective of contributing to an improvement of the health and quality of life of citizens within the Community by reducing the number of cancers and whereas they have for this purpose identified a fight against the use of tobacco products as their prime objective;

Whereas the printing of health warnings on the unit packaging of all tobacco products concerning the risks of use of such products is a vital factor in the protection of public health;

Whereas, for the purpose of improving public health protection, the indication of the tar and nicotine yield on cigarette packets is essential for the health information and education of the general public;

Whereas this Directive contains provisions which will be reviewed on the basis of experience gained and the development of medical knowledge in this area, the objective being to achieve greater protection of individuals;

⁽¹⁾ OJ No C 48, 20. 2. 1988, p. 8, and
OJ No C 62, 11. 3. 1989, p. 12.

⁽²⁾ OJ No C 12, 16. 1. 1989, p. 106 and
OJ No C 291, 20. 11. 1989.

⁽³⁾ OJ No C 237, 12. 9. 1980, p. 43.

⁽⁴⁾ OJ No C 184, 23. 7. 1986, p. 19.

Whereas, finally, the initiatives set in this Directive will have an even more beneficial effect on public health if they are coupled with health education programmes during the years of compulsory education and with information and public awareness campaigns,

HAS ADOPTED THIS DIRECTIVE:

Article 1

The objective of this Directive is the harmonization of the laws, regulations and administrative provisions of the Member States concerning the warnings regarding health to appear on the unit packet of tobacco products and the indication of the tar and nicotine yield to appear on cigarette packets, taking as a base a high level of health protection by reducing the harm done to health by tobacco addiction.

Article 2

For the purposes of this Directive:

- (1) 'tobacco products' means products for the purpose of smoking, sniffing, sucking or chewing, inasmuch as they are, even partly, made of tobacco;
- (2) 'tar' means the raw anhydrous nicotine-free condensate of smoke;
- (3) 'nicotine' means nicotinic alkaloids.

Article 3

1. The tar and nicotine yields that must be indicated on cigarette packets shall be measured on the basis of the ISO 4387 and ISO 3400 methods.

2. The accuracy of the indications on packets shall be verified in accordance with ISO standard 8243.

3. The indications concerned shall be printed on the side of cigarette packets, in the official language or languages of the country of final marketing in clearly legible print on a contrasting background so that at least 4 % of the corresponding surface is covered. This percentage shall be raised to 6 % for countries with two official languages and to 8 % for countries with three official languages.

4. In January each year the Member States shall forward to the Commission lists of the tar and nicotine contents of the cigarettes sold on their markets. The Commission shall publish this information in the *Official Journal of the European Communities*.

Article 4

1. All unit packets of tobacco products shall carry, on the most visible surface, the following general warning in the official language or languages of the country of final marketing: 'Tobacco seriously damages health'.

2. With regard to cigarette packets, the other large surface of the packet shall carry, in the official language or languages of the country of final marketing, specific warnings alternating in accordance with the following rule:

- each Member State shall draw up a list of warnings taken exclusively from those listed in the Annex,
- the specific warnings selected shall be printed on the unit packets so as to guarantee the appearance of each warning on an equal quantity of unit packets, with a tolerance of around 5 %.

3. Member States may stipulate that the warnings referred to in paragraphs 1 and 2 be combined with the indication of the authority that is their author.

4. On cigarette packets the warnings provided for in paragraphs 1 and 2 shall cover at least 4 % of each large surface of the unit packet, excluding the indication of the authority provided for in paragraph 3. This percentage shall be increased to 6 % for countries with two official languages and to 8 % for countries with three official languages.

The required warnings on the two largest surfaces of each cigarette packet:

- (a) shall be clear and legible;
- (b) shall be printed in bold letters;
- (c) shall be printed on a contrasting background;
- (d) shall not be printed in a place where they may be damaged when the package is opened;
- (e) shall not be printed on the transparent wrapper or any other external wrapping.

5. In the case of tobacco products other than cigarettes, the general warning laid down in paragraph 1 shall be printed in, or irremovably affixed to, a conspicuous place on a contrasting background and in such a way as to be easily visible, clearly legible and indelible. It shall not in any way be hidden, obscured or interrupted by other written or pictorial matter.

Article 5

Adaptation to technical progress of the provisions of this Directive shall be limited to the measurement and verification methods referred to in Article 3 (1) and (2).

Article 6

With a view to the adaptation to technical progress referred to in Article 5, the Commission shall be assisted by an advisory Committee, composed of representatives of the Member States and chaired by the Commission representative.

Article 7

The Commission representative shall submit to the Committee a draft of the measures to be taken. The Committee shall deliver its opinion on the draft, within a time limit which the chairman may lay down according to the urgency of the matter, if necessary by taking a vote.

The opinion shall be recorded in the minutes; in addition, each Member State may ask to have its position recorded in the minutes.

The Commission shall take the utmost account of the opinion delivered by the Committee. It shall inform the Committee of the manner in which its opinion has been taken into account.

Article 8

1. Member States may not, for reasons of labelling, prohibit or restrict the sale of products which comply with this Directive.

2. The provisions of this Directive do not affect the right of the Member States to lay down, in compliance with the Treaty, requirements concerning the import, sale and consumption of tobacco products which they deem necessary in order to protect public health, provided such requirements do not imply any changes to labelling as laid down in this Directive.

Article 9

1. Member States shall adopt the laws, regulations and administrative provisions necessary to comply with this Directive before 1 July 1990.

They shall forthwith inform the Commission thereof and communicate to it the provisions of national law which they adopt in the field governed by this Directive.

The Commission shall publish in the *Official Journal of the European Communities* the national warning lists drawn up in accordance with the first indent of Article 4 (2).

2. Member States shall bring into force the above laws, regulations and administrative provisions before 31 December 1991.

However,

— until 31 December 1992 cigarettes, and

— until 31 December 1993 other tobacco products

existing on 31 December 1991 which do not comply with this Directive may still be put on sale.

3. Member States which, after 31 December 1991, amend their warning lists drawn up in accordance with the first indent of Article 4 (2) shall notify the Commission of that amendment eighteen months before its application. The Commission shall publish it in the *Official Journal of the European Communities*.

Article 10

This Directive is addressed to the Member States.

Done at Brussels, 13 November 1989.

For the Council

The President

C. EVIN

ANNEX

List of health warnings referred to in the first indent of Article 4 (2)

A. *Warnings which must be included on the national lists*

1. Smoking causes cancer.
2. Smoking causes heart disease.

B. *Warnings from amongst which Member States may choose*

1. Smoking causes fatal diseases.
 2. Smoking kills.
 3. Smoking can kill.
 4. Smoking when pregnant harms your baby.
 5. Protect children: don't make them breathe your smoke.
 6. Smoking damages the health of those around you.
 7. Stopping smoking reduces the risk of serious disease.
 8. Smoking causes cancer, chronic bronchitis and other chest diseases.
 9. More than (....) people die each year in (name of the country) from lung cancer.
 10. Every year, ... people are killed in road accidents in (name of the country) — ... times more die from their addiction to smoking.
 11. Every year, addiction to smoking claims more victims than road accidents.
 12. Smokers die younger.
 13. Don't smoke if you want to stay healthy.
 14. Save money: stop smoking.
-

COUNCIL DECISION

of 20 November 1989

amending Decision 88/390/EEC on special support for the development of agricultural statistics in Ireland

(89/623/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

HAS ADOPTED THIS DECISION:

Article 1

Having regard to the Treaty establishing the European Economic Community, and in particular Article 43 thereof,

Having regard to the proposal from the Commission ⁽¹⁾,

Having regard to the opinion of the European Parliament ⁽²⁾,

Having regard to the opinion of the Economic and Social Committee ⁽³⁾,

Whereas it is advisable, in order to improve reliability and reduce costs, to compile the register of holdings, final phase of the plan set out in Decision 88/390/EEC ⁽⁴⁾; at the same time as the 1991 population census is carried out;

Whereas for these reasons the scheduled duration of the plan should be extended to 1991 without altering the level of the Community's contribution;

Whereas for reasons of good administration the date for submission of the progress report and detailed annual programme to the Commission should be brought forward;

Whereas it is necessary to amend the programme laid down in the Annex to take account of the new arrangements,

Decision 88/390/EEC is hereby amended as follows:

1. The first sentence of Article 3 (1) is replaced as follows:

'1. The organization of the new system of surveys under Article 1 shall take the form of a programme which is to begin in 1988 and shall be spread over a period of four years (1988 to 1991)'.

2. In Article 4 (1), the opening section is replaced by:

'1. From 1988 to 1991 Ireland shall carry out the programme described in the Annex. Ireland shall submit each year (year t), in the month of June of the years 1988 and 1989 and in the month of April of the years 1990, 1991 and 1992'.

3. The Annex is replaced by that appearing in the Annex to this Decision.

Article 2

In September 1992 the Commission shall submit a report to the Council on the execution of the programme and in particular on the results obtained.

Article 3

This Decision is addressed to Ireland.

Done at Brussels, 20 November 1989.

For the Council

The President

H. NALLET

(1) OJ No C 234, 12. 9. 1989, p. 3.

(2) OJ No C 291, 20. 11. 1989.

(3) Opinion delivered on 18 October 1989 (not yet published in the Official Journal).

(4) OJ No L 186, 16. 7. 1988, p. 39.

ANNEX

'ANNEX

TIMETABLE FOR IMPLEMENTING THE DEVELOPMENT PLAN (1988 to 1991)

Year 1 — 1988

The following work programme will be pursued in 1988:

- large scale pilot tests of a new postal survey approach will be undertaken in tandem with the traditional enumerator survey system,
- the results of the pilot tests will be examined to determine optimum survey procedures with particular attention being paid to questionnaire design, dispatch and receipt of forms, non-response follow-up procedures and data processing requirements,
- direct comparisons will be made between data obtained through use of the new and existing survey procedures with a view to establishing linkages which will allow continuity to be maintained in the population estimates produced in the interim changeover period,
- available administrative sources will be examined to determine their statistical potential and, in particular, the extent to which they can be incorporated into a comprehensive and up-to-date register for agricultural holdings,
- the programme for the acquisition of computer and other necessary support equipment (hardware and software) will be commenced,
- work will be started on the development of computer systems etc. for the handling and processing of the surveys,
- training programmes for personnel engaged in the conduct and processing of the surveys will be initiated.

Year 2 — 1989

The work programme outlined for 1988 will be continued with the following key features or additions:

- the changeover to a fully functioning postal system for the annual sample inquiries will be completed and the new system thus established will be maintained on an interim basis pending the completion of the overall development programme,
- the June 1989 postal survey will be adapted so as to meet the requirements of the Community surveys on the structure of agricultural holdings (Regulation (EEC) No 571/88 ⁽¹⁾), as amended by Regulation (EEC) No 807/89 ⁽²⁾),
- preparations will begin for the field work, to be undertaken in 1991, for the establishment of a new comprehensive register of holdings.

Year 3 — 1990

The programme undertaken in the preceding two years will be continued in 1990 with an emphasis being placed on the following issues:

- the processing of the June 1989 postal survey returns will be given priority so that the deadline for submitting individual holding data to Eurostat, as part of the Eurofarm project, will be met,
- the advantages of linking the establishment of the register of holdings to the Population Census in 1991 will be examined in detail,
- the computer processing systems etc. will be developed so as to handle the new register and the full census of agriculture which will also be held in 1991.

⁽¹⁾ OJ No L 56, 2. 3. 1988, p. 1.

⁽²⁾ OJ No L 86, 31. 3. 1989, p. 1.

Year 4 — 1991

The development programme will be brought to a conclusion in 1991 with the establishment of a computer-based register of holdings following an extensive field operation in the second quarter of 1991.

The new register will be used to launch a permanent series of annual postal surveys in early 1992 which will replace the interim series established in 1988/89. Procedures for maintaining the base register up to date, through linkage with administrative records and the use of special surveys, will also be put in place.'

COUNCIL DECISION

of 20 November 1989

amending Decision 81/518/EEC on the restructuring of the system for agricultural surveys
in Italy

(89/624/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 43 thereof,

Having regard to the proposal from the Commission ⁽¹⁾,

Having regard to the opinion of the European Parliament ⁽²⁾,

Whereas, in order to be able to achieve the objectives laid down in Decision 81/518/EEC ⁽³⁾, as amended by Decision 87/570/EEC ⁽⁴⁾, and with due regard to experience to date, it would appear appropriate to extend by two years the duration of the plan laid down in order to enable the new system to be set up properly;

Whereas it is therefore necessary to amend the dates for the submission of the programmes and the payment arrangements laid down in Article 5, without however affecting the Community's total contribution,

HAS ADOPTED THIS DECISION:

Article 1

Decision 81/518/EEC is hereby amended as follows:

1. In Article 4 (1), '1988' is replaced by '1990'.
2. The following is added to Article 4 (2):

'However, the programme of measures to be implemented in 1990 shall be communicated one month after notification of the Decision. The report on experience acquired from the implementation of the 1989 programme and details of the programme of measures to be implemented in 1991 shall be communicated in April 1990. The report on experience acquired from the implementation of the 1990 programme shall be communicated in April 1991. The report on experience acquired from the implementation of the 1991 programme shall be communicated in April 1992.'

3. The following is added to Article 5 (2):

'Payment of the final instalment shall be effected after the report on experience acquired from the implementation of the 1991 programme has been approved, as laid down in Article 4 (3)'.

Article 2

In September 1992, the Commission shall submit to the Council a report on the execution of the programme and in particular on the results obtained.

Article 3

This Decision is addressed to the Italian Republic.

Done at Brussels, 20 November 1989.

For the Council
The President
H. NALLET

⁽¹⁾ OJ No C 260, 13. 10. 1989, p. 5.

⁽²⁾ OJ No C 304, 4. 12. 1989.

⁽³⁾ OJ No L 195, 18. 7. 1981, p. 48.

⁽⁴⁾ OJ No L 346, 10. 12. 1987, p. 34.

COUNCIL DECISION

of 20 November 1989

on two specific research and development programmes in the field of the environment —
STEP and Epoch (1989 to 1992)

(89/625/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES:

Having regard to the Treaty establishing the European Economic Community, and in particular Article 130q (2) thereof,

Having regard to the proposal from the Commission (1),

In cooperation with the European Parliament (2),

Having regard to the opinion of the Economic and Social Committee (3),

Whereas Article 130k of the Treaty provides that the Framework Programme shall be implemented through specific programmes developed within each activity;

Whereas by its Decision 87/516/Euratom, EEC (4), as amended by Decision 88/193/EEC, Euratom (5) the Council adopted a Framework Programme for Community activities in the field of research and technological development (1987 to 1991), providing *inter alia* for activities in the field of the environment;

Whereas that Decision provides that a particular aim of Community research must be to strengthen the scientific and technological basis of European industry, particularly in strategic sectors of advanced technology, and to encourage it to become more competitive at international level, and that Community action is justified where research contributes *inter alia* to the strengthening of the economic and social cohesion of the Community and the promotion of its overall harmonious development, while being consistent with the pursuit of scientific and technical excellence; whereas it is intended that the Science and technology for environmental protection (STEP) and European programme on climatology and natural hazards (Epoch) programmes should contribute to the achievement of these objectives;

Whereas the Council of the European Communities and the representatives of the Member States, meeting within the Council, declared in their Resolution of 19 October 1987 on the continuation and implementation of a European Community policy and action programme on the environment (1987 to 1992) (6) that improving the scientific bases of environment policy, *inter alia* through appropriate research programmes, was one of the priority areas of Community action;

Whereas the participation of certain European non-member States in a Community research and development programme in the field of the environment would be beneficial;

Whereas the Scientific and Technical Research Committee (Crest) has given its opinion,

HAS ADOPTED THIS DECISION:

Article 1

Two specific research and technological development programmes STEP and Epoch for the European Economic Community in the field of the environment, as defined in Annexes I and II, are hereby adopted for a period of four years, starting from 20 November 1989.

Article 2

The funds estimated as necessary for the execution of the two programmes amount to ECU 115 million, including expenditure on a staff of 28. The funds and staff are allocated as follows:

- STEP: ECU 75 million (19 staff)
- Epoch: ECU 40 million (9 staff)

An indicative allocation of these funds is set out in Annex II.

Article 3

Detailed rules for the implementation of the programmes and the rate of the Community's financial participation are set out in Annex III.

(1) OJ No C 327, 20. 12. 1988, p. 10.

(2) OJ No C 120, 16. 5. 1989, p. 76 and OJ No C 291, 20. 11. 1989.

(3) OJ No C 139, 5. 6. 1989, p. 4.

(4) OJ No L 302, 24. 10. 1987, p. 1.

(5) OJ No L 89, 6. 4. 1988, p. 35.

(6) OJ No C 328, 7. 12. 1987, p. 1.

Article 4

1. In the third year of the programmes' implementation, the Commission shall review them and send a report on the results of this review to the European Parliament and the Council. This report shall be accompanied, where necessary, by proposals for amendment or extension of the programmes.

2. At the end of the programmes, an evaluation of the results achieved shall be conducted by the Commission, which shall report thereon to the European Parliament and the Council.

3. The abovementioned reports shall be established having regard to the objectives and criteria set out in Annex I to this Decision and in accordance with Article 2 (2) of Decision 87/516/Euratom, EEC.

Article 5

The Commission shall be responsible for the execution of the two programmes.

The Commission shall be assisted by a Committee of an advisory nature, hereinafter referred to as 'the Committee', composed of the representatives of the Member States and chaired by the representative of the Commission.

Contracts concluded by the Commission shall govern the rights and obligations of each party, in particular arrangements for the dissemination, protection and exploitation of research results.

Article 6

1. The representative of the Commission shall submit to the Committee a draft of the measures to be taken. The Committee shall deliver its opinion within a time limit which the Chairman may lay down according to urgency of the matter, if necessary by taking a vote.

2. The opinion shall be recorded in the minutes of the Committee; in addition, each Member State shall have the right to have its opinion recorded in the minutes.

3. The Commission shall take the utmost account of the opinion delivered by the Committee. It shall inform the Committee of the manner in which its opinion has been taken into account.

Article 7

The procedures laid down in Article 6 shall apply in particular to:

- the contents of the calls for proposals,

- the assessment of the proposed projects and the estimated amount of the Community's contribution to them,
- the implementation of concerted actions,
- departures from the general rules governing Community participation set out in Annex III,
- the participation in any project by non-Community organizations and enterprises referred to in Article 8 (2),
- any adaptation of the indicative allocation of funds set out in Annex II,
- the measures to be undertaken to evaluate the programmes,
- arrangements for the dissemination, protection and exploitation of the results of research carried out under the programmes.

Article 8

1. The Commission is hereby authorized to negotiate, in accordance with Article 130n of the Treaty, agreements with European non-member States participating in European Cooperation in the field of scientific and technical research (COST), and with those having concluded framework agreements for scientific and technical cooperation with the Community, as well as with international organizations, with a view to associating them wholly or partly with the programmes.

2. Where framework agreements for scientific and technical cooperation between non-member States and the European Communities have been concluded, organizations and enterprises established in those countries may, on the basis of the criterion of mutual advantage, become partners in a project undertaken within these programmes.

No contracting party based outside the Community and participating as a partner in a project undertaken under the programmes may benefit from the Community financing of the programmes. Such contracting party shall contribute to the general administration costs.

Article 9

This Decision is addressed to the Member States.

Done at Brussels, 20 November 1989.

For the Council

The President

H. NALLET

ANNEX I

PROGRAMME OBJECTIVES AND EVALUATION CRITERIA

Environmental issues in one form or another, whether air pollution, water quality or the greenhouse effect, pervade almost every aspect of human life. This is reflected in the objectives outlined below which are shared by the two programmes, STEP (Science and technology for environmental protection) and Epoch (European programme on climatology and natural hazards).

The criteria against which the programmes should be evaluated should reflect these objectives and the wider objectives of the Framework Programme.

1. An important objective of the two programmes is the provision of scientific and technical support for the environmental policy of the Community, and for other relevant Community policies such as energy, agriculture, industry, aid to developing countries, both for the solution of short term policy questions and for the medium and long-term formulation of preventive and anticipatory policies.

Taking into account the general goals of the separate research areas of the programmes, the evaluation criteria should consist of the following:

- the scientific and technical progress made, contributing to the solution of short term policy questions,
- the advances in the understanding of environmental processes as a basis for the medium and long term formulation of preventive and anticipatory policies,
- the contribution to the definition of norms and standards.

2. A further objective is the continued improvement of the productivity of the overall research effort in the Community, the reduction of overlaps and the identification of gaps, through the coordination of the national R&D programmes in the field of environmental research.

The coordination of national R&D programmes will be evaluated by criteria such as:

- the added value due to coordination which was not obtainable in one national programme alone,
- the division of research tasks between national programmes as a result of coordination.

3. A third objective of the programmes would be to promote scientific excellence in the field of environmental research and to contribute to:

- the strengthening of the economic and social cohesion of the Community,
- the strengthening of industrial competitiveness within the Community.

The objective set out in the first indent will be evaluated by criteria such as:

- the degree of transnationality of the research projects, and in particular the extent of involvement in the programmes of scientists from all Member States, the degree of technology transfer achieved as well as the joint and more efficient use of scientific facilities,
- the participation in training and educational activities,
- the application of the results obtained, to regions of the Community other than those where the research was conducted,
- the quality of environmental research as measured by suitable bibliometric studies.

In respect of the second indent of the first paragraph, the evaluation should attempt to determine:

- the extent to which the projects were selected against measurable industrial criteria,
- the extent to which industry has benefited from the work supported.

ANNEX II

CONTENT OF THE PROGRAMMES AND INDICATIVE ALLOCATION OF FUNDS

STEP (Science and technology for environmental protection)

	<i>Indicative allocation</i>
Research area 1: Environment and human health	5 %
1.1. Development of biological markers of exposure and investigation of preclinical effects (early indicators)	
1.2. Development of environmental epidemiology in the European Community	
1.3. Indoor air quality and its impact on man (concerted action)	
Research area 2: Assessment of risks associated with chemicals	10 %
2.1. Development and validation of protocols in the context of Directive 79/831/EEC ⁽¹⁾ for the assessment of health risks	
2.2. Alternatives to the use of vertebrate animals in chemicals testing	
2.3. Assessment procedures for the abiotic degradation of chemicals	
2.4. Research on the assessment of ecological effects of chemicals	
2.5. Refinement and application of quantitative structure/activity relationships (QSARs) (including the selection of chemicals for testing and risk evaluation)	
Research area 3: Atmospheric processes and air quality	20 %
3.1. Tropospheric chemistry, including analysis, sources, transport and deposition of pollutants and other airborne substances	
3.2. Stratospheric chemistry, ozone depletion and related issues	
3.3. Air pollution effects on terrestrial and aquatic ecosystems	
Research area 4: Water quality	5 %
4.1. Analysis and conversion of organic pollutants in water and sediments (concerted action)	
4.2. Effects of pollutants on aquatic organisms	
Research area 5: Soil and groundwater protection	8 %
5.1. Protection against inorganic pollutants	
5.2. Protection against organic pollutants	
5.3. Effects of agricultural and forestry practice	
Research area 6: Ecosystem research	12 %
6.1. Functioning, vulnerability and protection of terrestrial ecosystems	
6.2. Functioning, vulnerability and protection of aquatic and coastal ecosystems (including wetlands): water columns, sediments, biota	

⁽¹⁾ OJ No L 259, 15. 10. 1979, p. 10.

	<i>Indicative allocation</i>
Research area 7: Protection and conservation of the European cultural heritage	8 %
7.1. Characterization of materials and assessment of the mechanisms of their deterioration	
7.2. Assessment of critical environmental factors	
7.3. Methods and techniques for damage assessment	
7.4. Comparative evaluation of the resistance of materials	
7.5. Conservation, techniques and assessment of methods and materials used in conservation	
Research area 8: Technologies for environmental protection	12 %
8.1. Characterization, treatment and disposal of toxic and dangerous waste	
8.2. Techniques and methods for emission abatement	
8.3. Investigation of clean and low emission technologies	
Research area 9: Major technological hazards and fire safety	20 %
9.1. Physical and chemical phenomena linked to industrial accidents and failure of transport facilities	
9.2. Technologies of accident prevention and reliability of processes, equipment and transport facilities (in particular of dangerous substances)	
9.3. Evaluation and management of risk, including the assessment of human factors	
Total	100 % ⁽¹⁾

Epoch (European programme on climatology and natural hazards)

	<i>Indicative allocation</i>
Research area 1: Past climates and climate change	15 %
1.1. Modelling of extremes (such as ice ages)	
1.2. Transient behaviour of the European climate: data and modelling (long-term variations in relation to atmospheric CO ₂ -contents)	
Research area 2: Climate processes and models	30 %
2.1. Climate changes detection, modelling and prediction, especially as regards greenhouse gas effects	
2.2. The global carbon cycle (study of CO ₂ sources and sinks)	
2.3. Land surface processes (exchanges of energy, mass and momentum between soils, vegetation and atmosphere)	
2.4. Climatic aspects of changes in ozone concentration and troposphere-stratosphere interactions	
2.5. Role of clouds in the climate system	
2.6. Ocean circulation and air-sea flux studies for climate modelling	
2.7. Cryospheric processes (formation and stability of land and sea-ice sheets)	

⁽¹⁾ Of which approximately 5 % staff costs.

	<i>Indicative allocation</i>
Research area 3: Climatic impacts and climate-related hazards	40 %
3.1. Sea level change (factors, rate and consequences)	
3.2. Climatic impacts on land and water resources (European crops, forests and water supplies and reserves in a changing climate)	
3.3. European land degradation and desertification in a changing climate	
3.4. Instability and erosion of natural slopes (in particular landslide factors, mechanisms and impacts)	
3.5. Storms and floods in the context of climate changes (understanding, prevention and mitigation; methods of forecasting and control)	
3.6. Wildfires (understanding the favouring or preventing conditions; forecasting severity and frequency)	
Research area 4: Seismic hazard	15 %
4.1. Strong-motion measurements (ground acceleration and velocity during strong earthquakes)	
4.2. European data centres and information services (network for seismological data collection and dissemination)	
4.3. Multidisciplinary earthquake prediction studies (identification and evaluation of earthquake precursors)	
4.4. Risk assessment, including methods of evaluating seismic vulnerability of housing stock, lifelines, historical buildings and monuments	
4.5. Establishment of a task force for scientific field missions after a destructive earthquake	
Total	100 % ⁽¹⁾

⁽¹⁾ Of which approximately 5 % staff costs.

ANNEX III

**IMPLEMENTATION OF THE PROGRAMMES
AND THE RATE OF THE COMMUNITY'S FINANCIAL PARTICIPATION**

The programmes shall be implemented by means of:

- (i) shared-cost research contracts,
- (ii) concerted actions,
- (iii) coordination activities,
- (iv) education and training activities, and
- (v) studies and assessments.

The participants may be universities, research organizations and industrial companies, including small and medium-sized enterprises, individuals, or any combination thereof established in the Community.

Shared-cost research projects should, in general, be carried out by participants from more than one Member State.

The contracts for shared-cost research projects shall as a general rule be awarded following a selection procedure based on calls for proposals published in the *Official Journal of the European Communities*.

For shared-cost contracts, the Community participation will generally be 50 % of the total expenditure, but this percentage may be varied according to the nature and the stage of development of the research. Alternatively, in respect of universities and research institutes carrying out projects under these programmes, the Community may bear up to 100 % of the additional expenditure involved.

COUNCIL DECISION

of 20 November 1989

on a specific research and technological development programme of the European Economic Community in the fields of raw materials and recycling (1990 to 1992)

(89/626/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 130 q (2) thereof,

Having regard to the proposal from the Commission ⁽¹⁾,

In cooperation with the European Parliament ⁽²⁾,

Having regard to the opinion of the Economic and Social Committee ⁽³⁾,

Whereas Article 130k of the Treaty provides that the Framework Programme shall be implemented through specific programmes developed within each activity;

Whereas, by its Decision 87/516/Euratom/EEC ⁽⁴⁾, as amended by Decision 88/193/Euratom ⁽⁵⁾, the Council adopted a Framework Programme for Community activities in the field of research and technological development (1987 to 1991) providing *inter alia* for activities in the fields of raw materials and recycling;

Whereas that Decision provides that a particular aim of Community research shall be to contribute to the competitiveness of traditional and new industrial sectors of the Community, by satisfying their requirements in raw materials and recycling;

Whereas that Decision stipulates that a particular aim of Community research must be to strengthen the scientific and technological basis of European industry, particularly in strategic sectors of advanced technology, and to encourage it to become more competitive at international level, and that Community action is justified where research contributes *inter alia*, to the strengthening of the economic and social cohesion of the Community and to the promotion of its overall harmonious development, while being consistent with the pursuit of scientific and technical excellence; whereas the raw materials and recycling programme is planned to contribute to the pursuit of these objectives;

Whereas it is desirable to involve small and medium sized enterprises (SMEs) in the programme and to provide SMEs with a maximum amount of information on the results of the programme;

Whereas by Decision 86/235/EEC ⁽⁶⁾ the Council adopted a research programme on materials (raw materials and advanced materials) (1986 to 1989), and the ongoing research activities have clearly demonstrated the utility of Community actions in the fields of raw materials and recycling;

Whereas it is necessary to react adequately to the interest shown by the industry in transnational cooperation;

Whereas it is in the Community's interest to consolidate the scientific and technical basis of European Research by means of the involvement of EFTA countries in the programme and whereas the participation of organizations and enterprises from EFTA countries in the industrially oriented research and development (R&D) projects under appropriate conditions, may contribute to the competitiveness of industry as a whole;

Whereas the implementation of concerted actions in the COST framework is an essential element to complement industrially oriented R&D projects;

Whereas the Scientific and Technical Research Committee (Crest) has given its opinion,

HAS ADOPTED THIS DECISION:

Article 1

A specific research and technological development programme for the European Economic Community in the fields of raw materials and recycling, as defined in Annex I, is hereby adopted for a period of three years, from 1 January 1990.

⁽¹⁾ OJ No C 52, 1. 3. 1989, p. 24.

⁽²⁾ OJ No C 158, 26. 6. 1989, p. 91 and OJ No C 291, 20. 11. 1989.

⁽³⁾ OJ No C 159, 26. 6. 1989, p. 31.

⁽⁴⁾ OJ No L 302, 24. 10. 1987, p. 1.

⁽⁵⁾ OJ No L 89, 6. 4. 1988, p. 35.

⁽⁶⁾ OJ No L 159, 14. 6. 1986, p. 36.

Article 2

The funds estimated as necessary for the execution of the programme amount to ECU 45 million, including expenditure on a staff of 17.

An indicative allocation of these funds is set out in Annex I.

Article 3

Detailed rules for the implementation of the programme and the rate of the Community's financial participation are set out in Annex II.

Article 4

1. In the second year of the implementation of the programme, the Commission shall review it and send a report on the results of its review to the European Parliament and to the Council. This report shall be accompanied, where necessary, by proposals for amendment or extension of the programme.

2. At the end of the programme, an evaluation of the results achieved shall be conducted by the Commission which shall report thereon to the European Parliament and the Council.

3. The abovementioned reports shall be established having regard to the objectives and criteria set out in Annex III to this Decision and in accordance with Article 2 (2) of Decision 87/516/Euratom, EEC.

Article 5

1. The Commission shall be responsible for the execution of the programme.

2. The Commission shall be assisted by a Committee of an advisory nature, hereinafter referred to as 'the Committee' composed of the representatives of the Member States and chaired by the representative of the Commission.

3. Contracts concluded by the Commission shall govern the rights and obligations of each party, in particular arrangements for the dissemination, protection and exploitation of research results.

Article 6

1. The representative of the Commission shall submit to the Committee a draft of the measures to be taken. The Committee shall deliver its opinion within a time limit which the Chairman may lay down according to urgency of the matter, if necessary, by taking a vote.

2. The opinion shall be recorded in the minutes of the Committee; in addition, each Member State shall have the right to have its opinion recorded in the minutes.

3. The Commission shall take the utmost account of the opinion delivered by the Committee. It shall inform the Committee of the manner in which its opinion has been taken into account.

Article 7

The procedures laid down in Article 6 shall apply in particular to:

- the contents of the calls for proposals,
- the assessment of the proposed projects and the estimated amount of the Community's contribution to them,
- the implementation of concerted actions,
- departures from the general rules governing Community participation set out in Annex II,
- the participation in any project by non-Community organizations and enterprises referred to in Article 8 (2),
- any adaptation of the indicative allocation of funds set out in Annex I,
- the measures to be undertaken to evaluate the programme,
- arrangements for the dissemination, protection and exploitation of the results of research carried out under the programme.

Article 8

1. For those parts of the programme relating to renewable raw materials, forestry and wood products and recycling of waste, the Commission is authorized to negotiate, in accordance with Article 130n of the Treaty, agreements with international organizations, those non-member States participating in European Cooperation in the field of scientific and technological research (COST) and those European countries having concluded framework agreements in scientific and technical cooperation with the Community, with a view to associating them wholly or partly with the programme.

2. Where framework agreements for scientific and technical cooperation between European non-member States and the European Communities have been concluded, organizations and enterprises established in

those countries may, on the basis of the criterion of mutual benefit, become partners in a project undertaken within the programme.

No contracting party based outside the Community and participating as a partner in a project undertaken under the programme may benefit from the Community financing of the programme. Such contracting party shall contribute to the general administrative expenses.

Article 9

This Decision is addressed to the Member States.

Done at Brussels, 20 November 1989.

For the Council

The President

H. NALLET

ANNEX I

PROGRAMME CONTENTS AND INDICATIVE ALLOCATION OF FUNDS

	(ECU million)
A. Primary raw materials	21
1. <i>Exploration</i>	7
1.1. Ore genesis	
1.2. Geochemical methods	
1.3. Geophysical methods	
1.4. Remote sensing and multidata correlation	
1.5. Drilling technology	
2. <i>Mining technology</i>	7
2.1. Development of new mining methods and improvement of existing ones	
2.2. Rock fracturing	
2.3. Support systems	
2.4. Load and transportation systems	
2.5. Modelling and simulations in mining operations	
2.6. Specific equipment for small-size mines	
3. <i>Mineral processing and extractive metallurgy</i>	7
3.1. Process innovation and process intensification	
3.2. Processing of high purity metals and multi-element compounds	
3.3. Industrial minerals	
3.4. Treatment of metallurgical residues and tailings	
3.5. Modelling, simulation and automatic control in mineral processing and extractive metallurgy	
B. Recycling of non-ferrous and strategic metals	6
1. Characterization and classification of secondary materials and physical separation and concentration	2
2. Advanced pyrometallurgical processes	1
3. Advanced hydrometallurgical processes	2
4. Refining technologies and instrumentation on control of the processes	1
C. Renewable raw materials: forestry and wood products (including cork)	12
1. <i>Forest resources</i>	4
1.1. Tree improvement	
1.2. Planning and management	
1.3. Forest protection	

	(ECU million)
2. <i>Wood and cork technologies</i>	4
2.1. Quality assessment	
2.2. Processing technology	
3. <i>Pulp and paper manufacturing</i>	4
3.1. Improvement in pulping and bleaching	
3.2. Improvement of paper manufacture and coating	
D. Recycling of waste	6
1. <i>Sampling, analysis and classification of waste; waste statistics</i>	1
1.1. Household and urban waste	
1.2. Industrial waste	
1.3. Emissions and residues from waste processing	
2. <i>Recycling technologies</i>	4
2.1. Separation and recovery	
2.2. Upgrading and use of reclaimed products	
2.3. Production of chemicals	
2.4. Prevention of emissions from recycling processes	
2.5. Upgrading of lignocellulosic waste (COST Project 84)	
2.6. Composting	
3. <i>Energy production from waste</i>	1
3.1. Production and combustion of refuse derived fuels (RDF)	
3.2. Pyrolysis and gasification	
	<hr/>
	Total 45 (1)

(1) Of which ECU 4,95 million are foreseen for staff and administrative costs.

ANNEX II

IMPLEMENTATION OF THE PROGRAMME AND THE RATE OF THE COMMUNITY'S FINANCIAL PARTICIPATION

The programme shall be implemented by means of:

- (i) shared-cost research contracts,
- (ii) concerted actions,
- (iii) coordination activities,
- (iv) education and training activities, and
- (v) studies and assessments.

The participants may be universities, research organizations and industrial companies, including small and medium-sized enterprises, individuals, or any combination thereof established in the Community.

Shared-cost research projects should, in general, be carried out by participants from more than one Member State and include an industrial partner.

The contracts for shared-cost research projects shall as a general rule be awarded following a selection procedure based on calls for proposals published in the *Official Journal of the European Communities*.

The Commission will ensure when calling for proposals that SMEs will have easy and accessible information on this programme.

For shared-cost contracts, the Community participation shall not normally exceed 50 % of the total expenditure, but this percentage may be varied according to the nature and the stage of development of the research. Alternatively, in respect of universities and research institutes carrying out projects in this programme, the Community may bear up to 100 % of the additional expenditure involved.

ANNEX III**Programme objectives and evaluation criteria**

The results against which the programme should be evaluated must reflect its objectives and the wider objectives of the Framework Programme.

1. As the principal objective is to enhance the competitive position of the Community's industries involved with raw materials and recycling, the evaluation should determine:
 - the extent to which the projects were selected against measurable industrial criteria,
 - the extent to which substantial progress has resulted from the work supported.
2. A further objective is to encourage transfrontier collaboration in strategic industrial research. The evaluation should determine:
 - to what extent, during the life of the project, there were continuing links between partners for research, development, manufacturing, marketing or staff formation.
3. A further programme objective is to encourage transfer of technology between Member States and between sectors, particularly those with a predominance of SMEs. The evaluation should determine:
 - the extent to which SMEs have participated and contributed in developing the research project and to the possibility to exploit results arising from successfully completed projects,
 - the extent to which accomplishments are protected by patent action or are disseminated to raise awareness in the European research and technology Community.
4. A further objective would be to determine the extent to which the programme has promoted overall scientific excellence in the field of raw materials and recycling and the extent to which the attainment of this objective has contributed to the economic and social cohesion of the Community. The evaluation of the latter will involve such criteria as:
 - the level of participation in training and educational activities,
 - the application of the results obtained to regions of the Community other than those where the research was conducted.
5. In the wider context of the Framework Programme, the evaluation should determine:
 - the extent to which the projects have contributed to harmonization of the Community by reducing the technical barriers to trade.

The evaluation will be undertaken by independent evaluators.

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 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 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 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 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 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 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: —.

(£ Ir£)

Member State: Ireland 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 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 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 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 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 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: —.