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II

(Acts whose publication is not obligatory)

COMMISSION

COMMISSION DECISION

of 24 November 1988

on applications for reimbursement of aid granted by the Member States, submitted pursuant to Regulation (EEC) No 1096/88

(88/628/EEC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 1096/88 of 25 April 1988 establishing a Community scheme to encourage the cessation of farming ⁽¹⁾, and in particular Article 17 (4) thereof,

Whereas reimbursement applications to be sent in by the Member States to the Guidance Section of the European Agricultural Guidance and Guarantee Fund (EAGGF) must include information to enable the authorities to verify that the expenditure is in line with the provisions of Regulation (EEC) No 1096/88;

Whereas, to allow proper verification of reimbursement applications, the Member States must keep on file at the disposal of the Commission, for a three-year period after payment of the last reimbursement, all the evidential documentation on the basis of which the aids have been calculated;

Whereas the measures provided for in this Decision are in accordance with the opinion of the Committee of the European Agricultural Guidance and Guarantee Fund,

HAS ADOPTED THIS DECISION:

Article 1

1. The reimbursement applications referred to in Article 17 (1) of Regulation (EEC) No 1096/88 must be submitted in accordance with the tables annexed to this Decision.

⁽¹⁾ OJ No L 110, 29. 4. 1988, p. 1.

2. Member States shall submit to the Commission, with their first reimbursement application, the texts of national implementing provisions and administrative instructions, and the forms or any other documents relating to the administrative implementation of the scheme.

Article 2

Member States shall keep on file at the disposal of the Commission for a period of three years, from the date of the last reimbursement, all evidential documents, or copies thereof certified as authentic, in their possession, on the basis of which the aids provided for by Regulation (EEC) No 1096/88 have been approved, together with complete files relating to the aid beneficiaries.

Article 3

1. On the basis of the data contained in the reimbursement applications, the Commission shall decide before 31 December as to the reimbursement up to the amount applied for, provided that the application is complete and submitted in accordance with requirements, including time requirements.

However, the reimbursement may be made only if the application prompts no immediate objection concerning the accuracy of the data in it or the consistency of the expenditure effected with the provisions in force. If this condition is not met, an appropriate reduction in the amount payable shall be made, the Member States having been informed thereof.

2. Where a careful scrutiny of the reimbursement application shows that the amount paid in accordance with

paragraph 1 is not the amount actually due, the appropriate adjustment shall be made as soon as possible, i.e. generally under the subsequent reimbursement procedure.

Where the amount to be paid as subsequent reimbursement falls short of the excess preceding reimbursement or where the Member State concerned submits no reimbursement application in respect of that year, it shall repay the amount due within time limits to be determined by the Commission.

Article 4

This Decision is addressed to the Member States.

Done at Brussels, 24 November 1988.

For the Commission

Frans ANDRIESSEN

Vice-President

ANNEX

REIMBURSEMENT APPLICATIONS

PRELIMINARY REMARKS

1. PROVISIONS RELATING TO THE SUBMISSION OF REIMBURSEMENT APPLICATIONS

1.1. Information requested in the Annexes must be supplied for each:

- province in Belgium and the Netherlands,
- Regierungsbezirk in the Federal Republic of Germany ⁽¹⁾,
- department in France,
- divisional, county and area office in the United Kingdom,
- county in Ireland,
- amt in Denmark,
- region and autonomous province in Italy,
- nomos in Greece,
- autonomous community in Spain,
- region and autonomous region in Portugal.

The administrative units described in each Annex are regrouped by regions defined in the Annex to Council Regulation (EEC) No 2052/88 of 24 June 1988 (OJ No L 185, 15. 7. 1988, p. 9).

1.2. Three copies of reimbursement applications and all supplementary information must be provided.

2. INDIVIDUAL INFORMATION SHEETS RELATING TO BENEFICIARIES OF AN AID REIMBURSEMENT OF WHICH IS APPLIED FOR

- 2.1. There is no requirement that all the individual information sheets annexed to the reimbursement applications must be sent in to the Commission's staff.
- 2.2. The Member States using or introducing an EDP system must ensure that the programme used enables them to provide the Commission's staff, for each beneficiary, with the information contained in the individual information sheets.
- 2.3. The Member States not using EDP systems must establish for each beneficiary an individual information sheet which will be attached to the beneficiary's file.
- 2.4. The information provided for by the individual sheets must be sent to the Commission on its request, or, where appropriate, provided on the occasion of on-the-spot verifications.

⁽¹⁾ The Regierungsbezirk is replaced by the Land for Schleswig-Holstein, Berlin, Bremen, Hamburg and the Saarland.

**FORM FOR SUBMISSION
OF REIMBURSEMENT APPLICATIONS
TO THE COMMISSION
OF THE EUROPEAN COMMUNITIES**

(To be filled out by the staff of the Commission of the
European Communities)

**For the attention
of the European Agricultural
Guidance and Guarantee Fund**

Serial No:

Date of receipt:

Reference:

**APPLICATION FOR REIMBURSEMENT OF EXPENDITURE RELATING TO THE ENCOURAGEMENT
OF CESSATION OF FARMING PURSUANT TO THE PROVISIONS OF COUNCIL REGULATION (EEC)
No 1096/88 OF 25 APRIL 1988**

ANNEX I

APPLICATION FOR REIMBURSEMENT OF EXPENDITURE EFFECTED DURING 19.. PURSUANT TO
REGULATION (EEC) No 1096/88

SUMMARY TABLE

(national currency)

Type of aid	Member State's expenditure	Eligible expenditure	Reimbursement claimed
(1)	(2)	(3)	(4)
Annual allowance to main-occupation farmers (totals of Annex 2.1)			
Supplementary annual premium per hectare (totals of Annex 2.2)			
Annual allowance to paid farm workers and permanent agricultural family helpers (totals of Annex 2.3)			
Recoveries (totals of Annex 4):			
NET TOTAL:			

It is hereby confirmed that:

- (a) the eligible expenditure claimed relates to aids in respect of which the grant decisions were made after the date of entry into force of the Regulation;
- (b) the Member State has proper facilities to ensure effective verification of the data on which calculation of aid eligible for reimbursement from the Fund is based;
- (c) the annual allowances (or aids in the form of single flat-rate sums) paid to farmers comply with the requirements of Articles 4, 5 and 7 of the Regulation, and the EAGGF's contribution is applied for as provided for in Articles 9 and 10 of the Regulation;
- (d) the supplementary annual premiums (or the increased supplementary annual premiums) paid to farmers comply with the requirements of Articles 6 and 7 of the Regulation, and the EAGGF's contribution is applied for as provided for in Article 9 of the Regulation;
- (e) the annual allowances (or the aids in the form of single flat-rate sums) paid to paid farm workers and agricultural family helpers comply with the requirements of Article 11 (1) and (2) of the Regulation, and the EAGGF's contribution is applied for in accordance with the conditions set out in Article 11 (3) and (4) of the Regulation.

Done at,

.....
 (Signature and stamp of the relevant authority of the
 Member State)

ANNEX 2.1

Aids paid by the Member State during calendar year 19..

DATA RELATING TO THE GRANT OF ALLOWANCES TO MAIN-OCCUPATION FARMERS PURSUANT TO THE FIRST INDENT OF ARTICLE 3 (1) AND THE FIRST SUBPARAGRAPH OF ARTICLE 3 (2) OF THE REGULATION

Aids granted to new/old beneficiaries ⁽¹⁾

Administrative unit	Aids paid in the form of annual allowances				Aids paid in the form of a single flat-rate sum having equivalent effect				Total eligible aids (5 + 9)	Amount of reimbursement claimed
	Number of holdings concerned	Number of beneficiaries (2)	Amount of aid paid by the Member State	Amount of eligible aids	Number of holdings concerned	Number of beneficiaries (2)	Amount of aid paid by the Member State	Amount of eligible aids		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

A. Cessation of farming as provided for the first indent of Article 4 (1) of the Regulation

Subtotal										

B. Cessation of farming as provided for in the second indent of Article 4 (1) of the Regulation

B.1. Composite indicator below 75 %

Subtotal										

B.2. Composite indicator equal to or over 75 % but less than 85 %

Subtotal										
GENERAL TOTAL										

⁽¹⁾ Delete as appropriate and use separate sheets for new and old beneficiaries.

⁽²⁾ Attach a list of the beneficiaries' code numbers broken down by type of aid and by administrative unit.

ANNEX 2.2

Aids paid by the Member State during calendar year 19..

DATA RELATING TO THE GRANT OF SUPPLEMENTARY ANNUAL PREMIUMS TO MAIN-OCCUPATION FARMERS PURSUANT TO THE SECOND INDENT OF ARTICLE 3 (1) AND THE SECOND SUBPARAGRAPH OF ARTICLE 3 (2) OF THE REGULATION

Aids granted to new/old beneficiaries ⁽¹⁾

Administrative unit	Number of holdings concerned	Number of beneficiaries ⁽²⁾	Areas withdrawn from production		Amount of aids paid by the Member State for areas		Amounts of aids eligible for areas		Total eligible aids (8 + 9)	Amount of reimbursement claimed
			afforested not attracting the aid referred to in Article 15 (3) of Regulation (EEC) No 797/85	Other	afforested not attracting the aid referred to in Article 15 (3) of Regulation (EEC) No 797/85	Other	afforested not attracting the aid referred to in Article 15 (3) of Regulation (EEC) No 797/85	Other		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

A. Aids paid in the form of the supplementary annual premium referred to in the second indent of Article 3 (1) of the Regulation

Subtotal										

B. Aids paid in the form of an increased supplementary annual premium as referred to in the second subparagraph of Article 3 (2) of the Regulation ⁽³⁾

Subtotal										
GENERAL TOTAL										

⁽¹⁾ Delete as appropriate and use separate sheets for new and old beneficiaries.⁽²⁾ Attach a list of the beneficiaries' code numbers broken down by type of aid administrative unit.⁽³⁾ If the aid is paid according to the procedures laid down in the second subparagraph of Article 3 (2) of the Regulation, show at the same time the amounts corresponding to the supplementary annual premium and the increase in the supplementary annual premium having effects equivalent to the annual allowance.

ANNEX 2.3

Aids paid by the Member State during calendar year 19..

DATA RELATING TO THE GRANT OF ALLOWANCES TO PAID FARM WORKERS AND PERMANENT AGRICULTURAL FAMILY HELPERS PURSUANT TO THE THIRD INDENT OF ARTICLE 3 (1) AND THE FIRST SUBPARAGRAPH OF ARTICLE 3 (2) OF THE REGULATION

Aids granted to new/old beneficiaries ⁽¹⁾

Administrative unit	Aids paid in the form of annual allowances			Aids paid in the form of a single flat-rate sum having equivalent effect				Amount of total eligible aids (5 + 9)	Reimbursement claimed
	Number of holdings concerned	Number of beneficiaries ⁽²⁾	Amount of aid paid by the Member State	Amount of eligible aids	Number of holdings concerned	Number of beneficiaries ⁽²⁾	Amount of aid paid by the Member State	Amount of eligible aids	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
									(11)

A. Cessation of farming as provided for in the first indent of Article 4 (1) of the Regulation

Subtotal									

B. Cessation of farming as provided for in the second indent of Article 4 (1) of the Regulation

B.1. Composite indicator below 75 %

B.2. Composite indicator equal to or above 75 % but less than 85 %

Subtotal									
GRAND TOTAL									

⁽¹⁾ Delete as appropriate and use separate sheets for new and old beneficiaries.⁽²⁾ Attach a list of the beneficiaries' code numbers broken down by type of aid and by administrative unit.

ANNEXE 3.1

Member State:

Administrative unit:

Aid granted under financing decisions for 19..

INDIVIDUAL INFORMATION SHEET RELATING TO GRANT OF AIDS TO FARMERS FOR THE CESSATION OF FARMING

1.	Details relating to the beneficiary: — Number and code of the beneficiary: — Name and address of the beneficiary: — Status of the beneficiary ((co)owner-tenant farmer): — Date of birth of beneficiary: — Main-occupation farmer?: (Yes/No) — Date of definitive cessation of farming: — Can the beneficiary claim retirement benefits for years and months after the date of definitive cessation of farming? — Duration of agricultural career: years months
2.	Details relating to the reference holding on which all farming has ceased: — Reference number of holding: — Name, address and status of the holding: — Utilized agricultural area of the holding: — Conditions in which farming of the holding ceases: / / abandonment of agricultural production on the holding — duration of the abandonment of production: — areas abandoned: ha — where appropriate, in case of tenancy, areas taken back by the owner without abandoning production: — intended use of areas abandoned: — afforestation: ha — other (give details): ha — of which equivalent areas abandoned elsewhere in connection with land consolidation: ha — where production is abandoned, how are the relevant areas to be maintained with a view to preservation of the countryside?:

/ / increase in the area of other holdings:

- name(s), address(es) of other holding(s):
- farmland assigned to each of these holdings: ha
- farmers having received this land are all main-occupation farmers and have undertaken not to increase production of surplus products throughout the areas of the holdings: (Yes/No)
- What arrangements are made to ensure that such production does not increase?:
- Where appropriate, residual areas in production for non-commercial purposes on the reference holding: ha
- For each of the other beneficiaries of the aids referred to in the first indents of Article 3 (1) of the Regulation, attached to the reference holding, give:
 - Code number of beneficiary:
 - Name and address of beneficiary:
 - Status of beneficiary (co-farmer, tenant farmer, agency responsible for maintenance of land):

3.

Determination of aids: ⁽¹⁾

— Aids granted in the form of an annual allowance:

Aid granted in respect of the year	Aid grant decision date	Age of beneficiary on grant of aid (years, months)	Aid amount granted	Amount eligible	Reimbursement claimed	Reference year of reimbursement claim
19..						19..
19..						19..
....						

- where appropriate, amount of annual allowance attributed supplementing retirement payment paid to beneficiary under national social security arrangements:
- is the annual allowance divided among several beneficiaries?: (Yes/No)
- Aid granted in the form of a single flat-rate amount having equivalent effect to annual allowance:
 - aid grant decision date:
 - age of beneficiary on aid grant date:
 - aid amount granted:
 - aid amount eligible:
 - reimbursement claimed:
 - set out in detail the factors determining the calculation of the aid (calculation of equivalence of flat-rate, distribution of aid among several beneficiaries, etc.):
 - is the aid broken down among several beneficiaries?: (Yes/No)

— *Aid granted in the form of supplementary annual premium per hectare:*

— total agricultural area actually set aside: ha

— of which, area given over to afforestation: ha

— does the beneficiary receive, for these afforested areas, the compensatory allowance referred to in Article 15 (3) of Regulation (EEC) No 797/85?: (Yes/No)

— if so, amount of compensatory allowance last received for these afforested areas:

.....

— is the aid broken down among several beneficiaries?: (Yes/No)

Aid granted in respect of year	Aid grant decision date	Age of beneficiary on grant of aid (years, months)	Amount of aid granted	Amount eligible for areas		Reimbursement claimed	Reference year of reimbursement claim
				afforested	not afforested		
19..							19..
19..							19..
....							

— *Aid granted in the form of increased additional premium per hectare (including supplementary annual premium per hectare, the increase being intended to produce effects equivalent to the grant of the annual allowance):*

— total farm area actually set aside: ha

— of which, area given over to afforestation: ha

— does the beneficiary receive, for these afforested areas, the compensatory allowance referred to in Article 15 (3) of Regulation (EEC) No 797/85?: (Yes/No)

— if so, amount of compensatory allowance last received for these afforested areas:

.....

— is the aid broken down amongst other beneficiaries?: (Yes/No)

Aid granted in respect of year	Aid grant decision date	Age of beneficiary on grant of aid (years, months)	Amount of aid granted	Eligible amount		Reimbursement claimed	Year of reference of reimbursement claim
				afforested (*)	not afforested (*)		
19..							19..
19..							19..
....							

(*) To be distinguished according to areas afforested and areas not afforested.

- 4.
- The agricultural area of the holding attracting aid comprises:
 - ha in the region for which the composite indicator is less than 75 % of the Community indicator,
 - ha in the region for which the composite indicator is equal or above 75 % but less than 85 % of the Community indicator,
 - ha in the region for which the composite indicator is 85 % or more of the Community indicator.
 - Code of reference holding (Commission Decision 85/377/EEC):
 - Where dairy farming is abandoned:
 - does the beneficiary receive the allowance for definitive abandonment of dairy production?: (Yes/No)
 - if so, reference quantities lost:
 - if not, reference quantities suspended:, during years.
 - For abandonment of wine growing:
 - areas having attracted premiums pursuant to Regulation (EEC) No 777/85: ha
 - other areas of the holding for which agricultural production has been abandoned: ha
 - has the beneficiary received the annual premium per hectare referred to in Article 9 of Regulation (EEC) No 1442/88: (Yes/No)

(¹) Explain the calculation of the aids on the basis of the determinant criteria: age of beneficiary, value of land, breakdown of aid among several co-farmers, etc.

ANNEX 3.2

Member State:

Administrative unit:

Aid granted under financing decisions for 19..

INDIVIDUAL INFORMATION SHEET RELATING TO GRANT OF AIDS TO CESSATION OF FARMING FOR A PAID FARM WORKER OR A FAMILY HELPER

1.	Data relating to the beneficiary: — Code number of beneficiary: — Name and address of beneficiary: — Status of beneficiary (paid worker, family helper): — Date of birth of beneficiary: — Date of definitive cessation of farming (of whatever kind): — Total duration of farming career which has accounted for at least 50 % of working time: years months — The most recent farming work, which has accounted for at least 50 % of the working time of the beneficiary, was from .../.../19... to .../.../19..., which represents a duration of years months — Can the beneficiary claim retirement scheme arrangements for years and months after the date of final cessation of farming activity? — Does the beneficiary come under the social security arrangements and has he/she entered into a commitment to refrain from all farming in future? (Yes/No) — Has the beneficiary been engaged in farming work for at least the last two years on the holding referred to below? (Yes/No)
2.	Data relating to the reference holding having ceased all farming activity: — Reference number of the holding: — Name, address and status of the holding: — Date of cessation of farming of the holding: — Conditions under which farming of holding has ceased: / / abandonment of agricultural production of holding / / increase in area of other holdings — Give the information below for each of the beneficiaries of an aid to the cessation of farming in respect of this reference holding (for the paid farm workers and family helpers other than that referred to at point I above, and for the farmers, clients, agencies, etc.): — Code number of beneficiary: — Name and address of beneficiary: — Status of beneficiary (paid worker, family helper, (co)-farmer, tenant farmer or agency responsible for maintenance of the land, etc.):

3. Determination of aids: ⁽¹⁾

— Aid granted in the form of annual allowance:

Aid granted in respect of the year	Aid grant decision date	Age of beneficiary on grant of aid (years, months)	Amount of aid granted	Amount eligible	Reimbursement claimed	Year of reference of reimbursement claim
19..						19..
19..						19..
....						

— is the aid down amongst more than one beneficiary?: (Yes/No)

— Aid granted in the form of a single flat-rate sum having effects equivalent to the annual allowance:

— aid grant decision date:

— age of beneficiary on aid grant date: years months

— aid amount granted:

— eligible amount of aid:

— explain in detail the factors determining the calculation of the aid (calculation of equivalence of flat-rate aid, distribution of aid amongst several beneficiaries, etc.):

— is the aid broken down amongst more than one beneficiary?: (Yes/No)

4.

— The agricultural area of the reference holding comprises:

— ha in a region for which the composite indicator is less than 75 % of the Community indicator,

— ha in a region for which the composite indicator is at least 75 % but less than 85 % of the Community indicator.

— ha in a region for which the composite indicator is 85 % or more of the Community indicator.

— Code of reference holding (Commission Decision 85/377/EEC):

⁽¹⁾ Explain the calculation of the aids on the basis of determinant criteria: situation of beneficiary, local situation of agriculture, etc.

RECOVERIES MADE DURING 19.. IN RESPECT OF AIDS UNDER REGULATION (EEC) No 1096/88

(¹) The presentation of this table does not affect the requirements to submit the documents provided for in Articles 3 and 5 of Council Regulation (EEC) No 283/72 of 7 February 1972 concerning irregularities and the recovery of sums wrongly paid in connection with the financing of the common agricultural policy and the organization of an information system in this field (OJ No L 36, 10. 2. 1972, p. 1). Accordingly, where the recovery concerns a case of irregularity notified under the Regulation, the number under which the case has been notified must be given.

(Date, signature and stamp of competent authority of the Member State)

COMMISSION DECISION

of 24 November 1988

amending Decision 86/380/EEC on applications for the reimbursement of aid granted by the
Member States under Council Regulation (EEC) No 797/85

(88/629/EEC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

HAS ADOPTED THIS DECISION:

Having regard to the Treaty establishing the European
Economic Community,

Having regard to Council Regulation (EEC) No 797/85 of
12 March 1985 on improving the efficiency of agricultural
structures ⁽¹⁾, as last amended by Regulation (EEC)
No 1137/88 ⁽²⁾,

Having regard to Commission Decision 86/380/EEC of 11
June 1986 on applications for the reimbursement of aid
granted by the Member States under Regulation (EEC) No
797/85 ⁽³⁾,

Whereas Council Regulation (EEC) No 1760/87 ⁽⁴⁾
amended and made additions to Regulation (EEC) No
797/85;

Whereas the forms provided for in Decision 86/380/EEC
must be amended accordingly;

Whereas the measures provided for in this Decision are in
accordance with the opinion of the Committee of the
European Agricultural Guidance and Guarantee Fund,

Article 1

Commission Decision 86/380/EEC is hereby amended as
follows:

1. Annex I is replaced by Annex I to this Decision.
2. Annexes 8.2, 10.2, 11.1 and 11.2 are replaced by
Annexes 8.2, 10.2, 11.1 and 11.2 to this Decision.
3. After Annex 9.6, the following Annexes are added:
Annexes 9a.1 and 9a.2.

Article 2

This Decision is addressed to the Member States.

Done at Brussels, 24 November 1988.

For the Commission
Frans ANDRIESEN
Vice-President

⁽¹⁾ OJ No L 93, 30. 3. 1985, p. 1.

⁽²⁾ OJ No L 108, 29. 4. 1988, p. 1.

⁽³⁾ OJ No L 227, 13. 8. 1986, p. 1.

⁽⁴⁾ OJ No L 167, 26. 6. 1987, p. 1.

ANNEX 1

APPLICATION FOR REIMBURSEMENT OF EXPENDITURE MADE DURING 19.. UNDER
REGULATION (EEC) No 797/85

SUMMARY TABLE

Type of scheme	Expenditure by Member State	Eligible expenditure	Reimbursement claimed from EAGGF
(1)	(2)	(3)	(4)
Investment aid (totals of Annex 2.1)			
Additional investment for young farmers (totals of Annex 2.2)			
Aid for young farmers setting up for the first time (totals of Annex 3.1)			
Aid for the keeping of accounts (totals of Annex 4.1)			
Aid for producers' groups (totals of Annex 5.1)			
Aid for relief services (totals of Annex 6.1)			
Aid for management associations (totals of Annexes 7.1 and 7.2)			
Compensatory allowances (totals of Annex 8.1)			
Aid for joint investments (totals of Annex 9.1, 9.3 and 9.5)			
Aid in sensitive areas (totals of Annex 9a. 1)			
Aid for forestry measures (totals of Annex 10.1)			
Aid for instruction or training courses (totals of Annex 11.1)			
Aid for establishment of centres (totals of Annex 11.3)			
Recoveries (totals of Annex 12)			
NET TOTAL			

**DECLARATION TO BE SUBMITTED WITH THE APPLICATION FOR REIMBURSEMENT OF
EXPENDITURE MADE IN ACCORDANCE WITH REGULATION (EEC) No 797/85**

It is hereby confirmed that:

- (a) eligible expenditure claimed relates to aids, the dates of approval by decision of which is later than the date of entry into force of the Regulation, or, where appropriate, of the amendment;
- (b) the Member State has proper facilities enabling it to carry out effective verification of the data on which calculation of aid eligible for reimbursement from the Fund is based;
- (c) the aid for investments in agricultural holdings complies with the requirements of Articles 2, 3, 4, 5, 6 and 16 of the Regulation;
- (d) the special aid for young farmers complies with the requirements of Article 7 of the Regulation;
- (e) the aid for the introduction of accounting on agricultural holdings complies with the provisions of Article 9 of the Regulation;
- (f) the launching aid granted to producers' groups having as their object mutual aid between holdings satisfies the provisions of Article 10 of the Regulation;
- (g) the launching aid granted for agricultural associations having as their object the provision of farm-relief services complies with the provisions of Article 11 of the Regulation;
- (h) the launching aid granted to agricultural associations having as their object the provision of farm-management services complies with the provisions of Article 12 of the Regulation;
- (i) the compensatory allowances granted to offset permanent natural handicaps comply with the provisions of Articles 13, 14 and 15 of the Regulation;
- (j) the aid granted for joint investment schemes complies with the provisions of Article 17 of the Regulation;
- (k) the aid granted for the protection of sensitive areas complies with the provisions of articles 19, 19a, 19b and 19c of the Regulation;
- (l) the aid granted for forestry measures on agricultural holdings complies with the provisions of Article 20 of the Regulation;
- (m) the aid granted for vocational instruction or training courses complies with the provisions of Articles 21 (1), (2) (a) and (b) and (3) of the Regulation;
- (n) the aid granted for the establishment of agricultural training centres complies with the provisions of Article 21 (1) and (2) (c) of the Regulation.

Done at,

.....
(signature and stamp of the relevant
authority of the Member State)

ANNEX 8.2

Member State:

Administrative unit:

Aid granted under the financing decisions for 19...

INDIVIDUAL INFORMATION SHEET RELATING TO THE GRANTING OF A COMPENSATORY ALLOWANCE FOR PERMANENT
NATURAL HANDICAPS AS PROVIDED FOR IN ARTICLE 15 OF THE REGULATION

1.	Code number of beneficiary: Name and address of beneficiary: Date of decision to grant compensatory allowance:
2.1.	Allowance granted pursuant to Article 15 (1) (a) and (3): <i>Particulars concerning the holding:</i> — Total utilized agricultural area of the holding: ha a ca — Date and area for forestry operations under paragraph 3: — Total forage area of holding: ha a ca of which, areas classified according to: — areas defined by Article 3 (3) of Directive 75/268/EEC: ha a ca — areas defined by Article 3 (4) of Directive 75/268/EEC: ha a ca — areas defined by Article 3 (5) of Directive 75/268/EEC: ha a ca — other areas: ha a ca — Where mountain pastures, common grazing land, or collective summer or upland pastures have been used for forage, their areas and hectare equivalence should be given for each individual use, classified according to the areas defined above, with the number of days for which they have been used: <i>Particulars concerning herds or flocks:</i> — CATTLE: — number of cows: i.e. LU — number of bulls and other cattle more than two years of age: i.e. LU — number of cattle between six months and two years of age: i.e. LU — EQUINES: — number of equines of more than six months: i.e. LU — SHEEP: — number of lambs: i.e. LU — GOATS: — number of nanny goats: i.e. LU — Total LU eligible for premiums: — Amount of compensatory allowance granted: — Amount of reimbursement claimed from EAGGF:

2.2.

Allowance granted pursuant to Article 15 (1) (b) and (3):

Utilized agricultural areas (UAA) of the holding by type of area (reference to Directive 75/268/EEC) and by type of production (reference to Article 15 (1) (b) and (3) of Regulation (EEC) No 797/85):

Production	Area Article 3 (3)	Area Article 3 (4)	Area Article 3 (5)	Total areas
— Total UAA, farmed of whichs area used for production of: — durum wheat — common wheat — apples, pears, peaches (entirely planted) — wine — area afforested according to Article 15 (3) of Regulation (EEC) No 797/85 ⁽¹⁾				
— Areas to be excluded from the basis for the calculation of the compensatory allowance — area used for feeding cattle ⁽²⁾ — area used for durum wheat in areas referred to by Regulation (EEC) No 3103/76 — common wheat area with average yield exceeding 2,5 tonnes/ha — area entirely planted under apples, pears, peaches exceeding 0,5 ha (to be distinguished according to product) — wine production area with yield exceeding 20 hl/ha — sugar beet production area — intensive cropping area — other areas to be excluded (give details)	—			
Total areas to be excluded				
Residual area farmed taken for calculation of compensatory allowance				

— Compensatory allowance granted (to be differentiated by area and by product where unit rates of allowance differ):

— Amount of eligible expenditure:

— Amount of reimbursement claimed from EAGGF:

⁽¹⁾ Give date for afforestation operations pursuant to Article 15 (3):

⁽²⁾ Forage area for the production of cattle, equines, sheep and goats.

2.3.	Compliance with maximum possible amount under Article 15 (4) (a) approved reference income for relevant region: (b) number of MWU recognized for the holding: (c) aid ceiling: (a) × (b) × 0,5 =
3.	Is agriculture the farmer's main occupation? Has the farmer undertaken to go on farming for at least five years? Main products on holding: Code of holding (Commission Decision 85/377/EEC): Does the farmer draw a retirement pension? Does the farmer draw any other old-age-related benefit? In the affirmative, how much?

(1) Attach a list of the beneficiaries' code numbers by administrative unit.

ANNEX 9a. 2

Member State:

Administrative unit:

Aid granted under financing decision of 19...

INDIVIDUAL INFORMATION SHEET ON AID GRANTED TO A FARMER IN A SENSITIVE AREA PURSUANT TO ARTICLE 19 OF THE REGULATION

1.	Code number of beneficiary: Name or business name and address of beneficiary: Dates of aid grant decisions:				
2.	Does the beneficiary receive the compensatory allowance referred to in Article 15 of the Regulation? ☐ YES ☐ NO Does the beneficiary receive other aids under the Regulation? ☐ YES ☐ NO In the affirmative, which?				
3.	Number of years during which the aid is paid:				
	Aid granted in respect of	Area concerned	Aid amount	Reimbursement claimed	Year to which reimbursement claim refers
	19..				
	19..				
	19..				
					
4.	Area of holding: Utilized agricultural area of holding: Number of MWU on holding: Main enterprises of the holding: Holding code (Commission Decision 85/377/EEC):				

5.	Specific programme within which the aid is granted:
	Date of farmer's commitment:
	Farm income loss due to action taken by farmer:
	
	Number of hectares covered by commitment: ha a ca
	Determination of obligations entered into by farmer:
	
	Description of effects sought:
	
	Code of holding (Commission Decision 85/377/EEC):

ANNEX 10.2

Member State:

Administrative unit:

Aid granted under financing decision of 19..

INDIVIDUAL INFORMATION SHEET ON AID GRANTED FOR FORESTRY MEASURES ON AGRICULTURAL HOLDINGS AS
REFERRED TO IN ARTICLE 20 OF THE REGULATION

1.	Code number of beneficiary: Name and address of beneficiary: Legal status of beneficiary: Code of holding (Commission Decision 85/377/EEC): Date of aid grant decision:
2.	Sufficiently detailed description of work carried out under each of the following headings: — afforestation: — forest roads and tracks: — fire breaks: — water points: — shelter belts: — other improvements to afforested areas: — adaptation of agricultural equipment for forestry work: Date of commencement of work: Date of completion of work: Where the beneficiary has qualified for aid under an improvement plan, state the nature of the investments aided, their amount, the dates of aid grant decisions and the aid amounts:

3. Number of agricultural holdings involved in the work:

Total area of this (these) agricultural holding(s):

of which, total afforested area (after afforestation operations):

Where the afforestation operations have been carried out, state the nature of previous production on agricultural areas newly afforested:

.....

4.

Cost of operations:

	Quantity	Cost	State expenditure	Eligible expenditure	EAGGF reimbursement
afforestation	ha				
forest roads and paths	m				
fire breaks	ha				
water points	ha				
shelter belts	ha				
other improvements	ha				
adaptation of equipment	units				
TOTAL					

5.

Is agriculture the farmer's main occupation? (Yes/No)

Species of trees making up afforested areas:

Are the works carried out exclusively on the agricultural holding(s)? (Yes/No)

If not, specify:

Where forest roads or tracks are laid or improved, are they owned by the farmer(s)? (Yes/No)

If not, specify:

ANNEX 11.1

Aids paid by Member State during calendar year 19..

DETAILS CONCERNING AID FOR VOCATIONAL INSTRUCTION AND TRAINING COURSES IN AGRICULTURE PROVIDED FOR IN ARTICLE 21 OF THE REGULATION

Administrative unit	Training for farmers, family helpers and paid agricultural workers			Training for executives and managers of producers' groups and cooperatives			Further training for young farmers as provided for in Article 7 of the Regulation			Total of all State expenditure	Reimbursement claimed from EAGGF
	Number of beneficiaries ⁽¹⁾	Expenditure by Member State	Reimbursement claimed	Number of beneficiaries ⁽¹⁾	Expenditure by Member State	Reimbursement claimed	Number of beneficiaries ⁽¹⁾	Expenditure by Member State	Reimbursement claimed		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Ordinary areas Less-favoured areas											
TOTAL											

⁽¹⁾ Attach list of code numbers broken down by administrative unit.

ANNEX 11.2

Member State:

Administrative unit:

Aid granted under financing decision of 19...

INDIVIDUAL INFORMATION SHEET ON AID GRANTED FOR AGRICULTURAL INSTRUCTION OR TRAINING COURSES AS PROVIDED FOR IN ARTICLE 21 OF THE REGULATION

1.	Code number of beneficiary: Name and address of beneficiary: Does the beneficiary live in a less-favoured area within the meaning of Article 13 (1) of Regulation (EEC) No 797/85? (Yes/No) Beneficiary's date of birth: Training centre (name and address): Is the training centre located in the less-favoured area within the meaning of Article 13 (1) of Regulation (EEC) No 797/85? (Yes/No) Training centre approved by the Member State? (Yes/No) Training approved by the Member State? (Yes/No) Date of aid grant decision:
2.	Basic or advanced training scheme (complete as appropriate)
2.1.	<i>Basic or advanced vocational training for farmers, family helpers and paid agricultural workers:</i> — Into which of the foregoing categories does the beneficiary fall?
2.2.	<i>Training for executive and managers of producers' groups or cooperatives:</i> — Into which of the two categories does the beneficiary fall? — Name and location of group or cooperative: — Nature of work of group or cooperative:
2.3.	<i>Further training for young farmers provided for in Article 7 of the Regulation:</i> — Date on which farmer first set up: — Is agriculture the farmer's main occupation? (Yes/No) — Has the training received resulted in the adequate level of training provided for in Article 7 of the Regulation being reached? (Yes/No)

3.

Nature of basic or further training:

Duration of training (in hours):

Training received from to

Is the basic or advanced training scheme eligible for aid under the Social Fund? (Yes/No)

Does the training scheme cover courses of instruction and training which form part of normal secondary or advanced-level agricultural education curricula? (Yes/No)

Does the training provide a full cycle of courses or instruction? (Yes/No)

Has the trainee followed the full cycle of courses or instruction? (Yes/No)

Where appropriate, amount of eligible expenditure already invoiced to the EAGGF previously for the beneficiary

(a) for the supplementary training referred to in the first indent of Article 21 (1) of the Regulation ⁽¹⁾:

(b) for other types of training provided for in Article 21 (1):

Training costs:

Nature of training	Cost	State expenditure	Expenditure eligible effected according to Article 21 (2)			Reimbursement claimed from EAGGF
			point (a)	point (b)	Totals	
Supplementary training ⁽¹⁾						
Other types of training provided for in Article 21 (1) of the Regulation						
TOTAL						

⁽¹⁾ Supplementary training in switching to other products, using production methods compatible with the protection of nature and exploitation of woodlands.

COMMISSION DECISION

of 29 November 1988

on the clearance of the accounts presented by the Member States in respect of the expenditure for 1986 of the Guarantee Section of the European Agricultural Guidance and Guarantee Fund

(88/630/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 1986 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 the accounts of the European Agricultural Guidance and Guarantee Fund, Guarantee Section ⁽³⁾, as last amended by Regulation (EEC) No 295/88 ⁽⁴⁾, provides that the decision to clear the accounts must include the determination of the amount of expenditure incurred in each Member State during the financial year in question 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 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 Greece relating to production aid for olive oil amounting to Dr 22 797 088 960 and declared by Italy relating to colouring of cereals amounting to Lit 681 842 945 are not covered by this Decision, given that further examination of these cases is necessary; whereas these amounts must therefore be deducted from the expenditure declared in respect of the year under consideration and will be cleared subsequently;

Whereas in addition, in the case of Belgium; Denmark, Germany, France, Italy and the Netherlands, the possible financial consequences resulting from the non-application of the system of additional levies in the milk sector or from its incorrect application must be the subject of re-examination, whereas clearance will therefore be performed subsequently in these instances;

Whereas the expenditure disallowed for Germany comprises an amount of DM 130 442,48 in respect of a security for a certain quantity of wheat starch which should have been

⁽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.

credited to EAGGF; whereas the expenditure disallowed for France comprises an amount of FF 204 473,93 to be repaid by a trader and to be credited to EAGGF; whereas these amounts must be charged to the 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 the Member States provide the necessary evidence by 30 November 1988 at the latest; whereas this Decision is none the less immediately applicable;

Whereas the expenditure disallowed for Italy comprises an amount of Lit 19 264 427 054 in respect of aid for the consumption of olive oil; whereas that amount must be charged to the 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 the Member State provides the necessary evidence by 30 November 1988 at the latest; whereas this Decision is none the less immediately applicable;

Whereas the expenditure disallowed for Italy comprises an amount of Lit 2 067 024 055 in respect of monetary compensatory amounts charged in 1986 and declared as own resources; whereas that amount must be charged to the Member State pursuant to this Decision; whereas the exact amount of this financial correction must still be calculated on the basis of extra information to be supplied by Italy by 30 November 1988 at the latest; whereas this Decision is none the less immediately applicable;

Whereas, when clearing the accounts for 1985, in the case of Belgium the Commission deferred reaching a definite conclusion on certain expenditure provisionally financed pending the outcome of an inquiry underway in the pigmeat sector; 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 the Court of Justice, by its judgment in Case 349/85, annulled the accounts clearance Decisions in respect of Denmark for 1980 and 1981, because they had disallowed certain amounts relating to refunds on beef preserves; whereas, pending the receipt of additional information from that Member State, the financial consequences of that judgment will be taken into account in any subsequent clearance Decision; whereas, on the other hand, in the present clearance it is necessary to accept, in accordance with Article 176 of the Treaty, claims which were disallowed, for the same reason, in respect of the years 1980 to 1985, namely a total of FF 54 252 196,40 in the case of France and a total of £ 830 446,77 in the case of the United Kingdom;

Whereas, by its judgment in Case 256/85, the Court of Justice annulled Commission Decision C(85) 839 of 7 June 1985 concerning the fixing of a flat-rate amount for the reimbursement of certain expenditure resulting from the treatment of certain cereals denatured or dyed with a view to their use as animal feed; whereas, as a result, in accordance with Article 176 of the Treaty, in the present clearance a claim in respect of Bfrs 1 571 647 for 1984 must be accepted in the case of Belgium and a claim in respect of DM 67 275,13 for 1984 in the case of Germany, while claims in respect of £ 134 089 for 1983 and £ 1 840,64 for 1984 in the case of Ireland and £ 13 875,03 for 1984 in the case of the United Kingdom must be disallowed; whereas in the case of Italy and Greece the correction will be made subsequently;

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 % is chargeable 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 aids or infringements for which the procedures started under Articles 93 and 169 of the Treaty are now being implemented or were terminated after 29 February 1988 or to any consequences relating to infringements committed in 1986 or to national aids incompatible with the Treaty paid in 1986 and liable to affect EAGGF expenditure during a year subsequent to 1986;

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 as subsequent clearance of accounts,

⁽¹⁾ OJ No L 131, 26. 5. 1977, p. 1.

⁽²⁾ OJ No L 125, 12. 5. 1984, p. 3.

HAS ADOPTED THIS DECISION:

Article 1

The Member States' accounts concerning expenditure financed by the EAGGF Guarantee Section in respect of 1986 are hereby cleared as indicated in the Annex to this Decision.

Article 2

The expenditure chargeable to the Member State shown at line 2 (e) of column (c) of the Annex for each of the Member States must be paid to the account referred to in Article 1 (1) of Commission Regulation (EEC) No 2776/88 ⁽¹⁾ or to the account of the paying department or agency within one month of the notification of this Decision. Should a Member

State be entitled to payment of additional expenditure, it shall draw the amount shown in line 2 (e) of column (c) in the Annex from one of the abovementioned accounts, within the same time limit.

Article 3

This Decision is addressed to the Member States.

Done at Brussels, 29 November 1988.

For the Commission
Frans ANDRIESEN
Vice-President

⁽¹⁾ OJ No L 249, 8. 8. 1988, p. 9.

ANNEX

(Bfrs)

Member State: Belgium Financial year: 1986	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	43 082 459 100	30 891 035	43 113 350 135
(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)	43 082 459 100	30 891 035	43 113 350 135
(e) Expenditure disallowed	- 207 378 678	0	- 207 378 678
(f) Financial consequences of previous years	- 134 266 954	0	- 134 266 954
(g) Total expenditure recognized (d - e + f)	42 740 813 468	30 891 035	42 771 704 503
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the present year	43 081 611 105	30 891 035	43 112 502 140
(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)	43 081 611 105	30 891 035	43 112 502 140
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d - 1 g) ⁽¹⁾	340 797 637	0	340 797 637
3. Funds available			
(a) Funds available after preceding clearance of accounts	- 20 489 103	265 328	- 20 223 775
(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	43 210 100 000	30 800 000	43 240 900 000
(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)	43 189 610 897	31 065 328	43 220 676 225
(f) Expenditure recognized (1 g)	42 740 813 468	30 891 035	42 771 704 503
(g) Funds available after clearance of the accounts of the present year (e - f)	448 797 429	174 293	448 971 722

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

(Dkr)

Member State: Denmark Financial year: 1986	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	8 498 238 731,66	12 075 517,25	8 510 314 248,91
(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)	8 498 238 731,66	12 075 517,25	8 510 314 248,91
(e) Expenditure disallowed	- 18 509 953,96	0	- 18 509 953,96
(f) Financial consequences of previous years	0	0	0
(g) Total expenditure recognized (d - e + f)	8 479 728 777,70	12 075 517,25	8 491 804 294,95
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the present year	8 507 435 891,95	12 075 517,25	8 519 511 409,20
(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)	8 507 435 891,95	12 075 517,25	8 519 511 409,20
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d - 1 g) ⁽¹⁾	27 707 114,25	0	27 707 114,25
3. Funds available			
(a) Funds available after preceding clearance of accounts	188 489 819,63	- 1 416,96	188 488 402,67
(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	8 471 500 000,00	12 100 000,00	8 483 600 000,00
(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)	8 659 989 819,63	12 098 583,04	8 672 088 402,67
(f) Expenditure recognized (1 g)	8 479 728 777,70	12 075 517,25	8 491 804 294,95
(g) Funds available after clearance of the accounts of the present year (e - f)	180 261 041,93	23 065,79	180 284 107,72

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

(DM)

Member State: Germany Financial year: 1986	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	9 426 085 737,00	21 837 789,88	9 447 923 526,88
(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)	9 426 085 737,00	21 837 789,88	9 447 923 526,88
(e) Expenditure disallowed	- 65 674 303,22	0	- 65 674 303,22
(f) Financial consequences of previous years	67 275,13	0	67 275,13
(g) Total expenditure recognized (d - e + f)	9 360 478 708,91	21 837 789,88	9 382 316 498,79
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the present year	9 420 439 491,60	21 837 789,88	9 442 277 281,48
(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)	9 420 439 491,60	21 837 789,88	9 442 277 281,48
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d - 1 g) ⁽¹⁾	59 960 782,69	0	59 960 782,69
3. Funds available			
(a) Funds available after preceding clearance of accounts	31 660 372,01	4 485 021,22	36 145 393,23
(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	9 398 600 000,00	20 900 000,00	9 419 500 000,00
(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)	9 430 260 372,01	25 385 021,22	9 455 645 393,23
(f) Expenditure recognized (1 g)	9 360 478 708,91	21 837 789,88	9 382 316 498,79
(g) Funds available after clearance of the accounts of the present year (e - f)	69 781 663,10	3 547 231,34	73 328 894,44

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

(Dr)

Member State: Greece Financial year: 1986	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	191 203 940 557	0	191 203 940 557
(b) Expenditure declared during the preceding year but excluded from that clearance	0	0	0
(c) Expenditure declared, excluded from the present clearance	22 797 088 960	0	22 797 088 960
(d) Expenditure declared, coming under the present clearance (a + b - c)	168 406 851 597	0	168 406 851 597
(e) Expenditure disallowed	- 6 874 827 512	0	- 6 874 827 512
(f) Financial consequences of previous years	0	0	0
(g) Total expenditure recognized (d - e + f)	161 532 024 085	0	161 532 024 085
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the present year	191 203 880 200	0	191 203 880 200
(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	22 797 088 960	0	22 797 088 960
(d) Total expenditure charged, coming under the present clearance (a + b - c)	168 406 791 240	0	168 406 791 240
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d - 1 g) ⁽¹⁾	6 874 767 155	0	6 874 767 155
3. Funds available			
(a) Funds available after preceding clearance of accounts	5 320 983 677	0	5 320 983 677
(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	187 871 000 000	0	187 871 000 000
(d) Advance payments for the present year concerning expenditure excluded from the present clearance	22 797 088 960	0	22 797 088 960
(e) Funds available for the year (a + b + c - d)	170 394 894 717	0	170 394 894 717
(f) Expenditure recognized (1 g)	161 532 024 085	0	161 532 024 085
(g) Funds available after clearance of the accounts of the present year (e - f)	8 862 870 632	0	8 862 870 632

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

(Pta)

Member State: Spain Financial year: 1986	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	34 846 979 255,0	0	34 846 979 255,0
(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)	34 846 979 255,0	0	34 846 979 255,0
(e) Expenditure disallowed	50 244 661,0	0	50 244 661,0
(f) Financial consequences of previous years	0	0	0
(g) Total expenditure recognized (d - e + f)	34 897 223 916,0	0	34 897 223 916,0
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the present year	34 795 030 240,6	0	34 795 030 240,6
(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)	34 795 030 240,6	0	34 795 030 240,6
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d - 1 g) ⁽¹⁾	- 102 193 675,4	0	- 102 193 675,4
3. Funds available			
(a) Funds available after preceding clearance of accounts	0	0	0
(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	37 442 000 000,0	0	37 442 000 000,0
(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)	37 442 000 000,0	0	37 442 000 000,0
(f) Expenditure recognized (1 g)	34 897 223 916,0	0	34 897 223 916,0
(g) Funds available after clearance of the accounts of the present year (e - f)	2 544 776 084,0	0	2 544 776 084,0

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

(FF)

Member State: France Financial year: 1986	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	36 917 486 578,15	18 165 372,95	36 935 651 951,10
(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)	36 917 486 578,15	18 165 372,95	36 935 651 951,10
(e) Expenditure disallowed	- 582 321 461,43	0	- 582 321 461,43
(f) Financial consequences of previous years	54 252 196,40	0	54 252 196,40
(g) Total expenditure recognized (d - e + f)	36 389 417 313,12	18 165 372,95	36 407 582 686,07
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the present year	37 016 726 873,75	18 165 372,95	37 034 892 246,70
(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)	37 016 726 873,75	18 165 372,95	37 034 892 246,70
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d - 1 g) ⁽¹⁾	627 309 560,63	0	627 309 560,63
3. Funds available			
(a) Funds available after preceding clearance of accounts	320 670 811,48	2 384 993,97	323 055 805,45
(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	36 975 800 000,00	17 600 000,00	36 993 400 000,00
(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)	37 296 470 811,48	19 984 993,97	37 316 455 805,45
(f) Expenditure recognized (1 g)	36 389 417 313,12	18 165 372,95	36 407 582 686,07
(g) Funds available after clearance of the accounts of the present year (e - f)	907 053 498,36	1 819 621,02	908 873 119,38

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

(£ Ir£)

Member State: Ireland Financial year: 1986	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	883 866 189,87	418 459,03	884 284 648,90
(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)	883 866 189,87	418 459,03	884 284 648,90
(e) Expenditure disallowed	- 43 856,19	0	- 43 856,19
(f) Financial consequences of previous years	- 35 929,64	0	- 35 929,64
(g) Total expenditure recognized (d - e + f)	883 786 404,04	418 459,03	884 204 863,07
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the present year	885 025 983,54	418 459,03	885 444 442,57
(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)	885 025 983,54	418 459,03	885 444 442,57
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d - 1 g) ⁽¹⁾	1 239 579,50	0	1 239 579,50
3. Funds available			
(a) Funds available after preceding clearance of accounts	- 6 930 266,22	396,17	- 6 929 870,05
(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	883 700 000,00	419 000,00	884 119 000,00
(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)	876 769 733,78	419 396,17	877 189 129,95
(f) Expenditure recognized (1 g)	883 786 404,04	418 459,03	884 204 863,07
(g) Funds available after clearance of the accounts of the present year (e - f)	- 7 016 670,26	937,14	- 7 015 733,12

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

(Lit)

Member State: Italy Financial year: 1986	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	4 511 943 678 667	0	4 511 943 678 667
(b) Expenditure declared during the preceding year but excluded from that clearance	0	0	0
(c) Expenditure declared, excluded from the present clearance	681 842 945	0	681 842 945
(d) Expenditure declared, coming under the present clearance (a + b - c)	4 511 261 835 722	0	4 511 261 835 722
(e) Expenditure disallowed	- 141 301 877 585	0	- 141 301 877 585
(f) Financial consequences of previous years	0	0	0
(g) Total expenditure recognized (d - e + f)	4 369 959 958 137	0	4 369 959 958 137
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the present year	4 498 404 105 237	0	4 498 404 105 237
(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	681 842 945	0	681 842 945
(d) Total expenditure charged, coming under the present clearance (a + b - c)	4 497 722 262 292	0	4 497 722 262 292
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d - 1 g) ⁽¹⁾	127 762 304 155	0	127 762 304 155
3. Funds available			
(a) Funds available after preceding clearance of accounts	40 297 729 607	0	40 297 729 607
(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	4 501 900 000 000	0	4 501 900 000 000
(d) Advance payments for the present year concerning expenditure excluded from the present clearance	681 842 945	0	681 842 945
(e) Funds available for the year (a + b + c - d)	4 541 515 886 662	0	4 541 515 886 662
(f) Expenditure recognized (1 g)	4 369 959 958 137	0	4 369 959 958 137
(g) Funds available after clearance of the accounts of the present year (e - f)	171 555 928 525	0	171 555 928 525

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

(Lfrs)

Member State: Luxembourg Financial year: 1986	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	88 483 157	2 818 047	91 301 204
(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)	88 483 157	2 818 047	91 301 204
(e) Expenditure disallowed	- 1 013 424	0	- 1 013 424
(f) Financial consequences of previous years	0	0	0
(g) Total expenditure recognized (d - e + f)	87 469 733	2 818 047	90 287 780
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the present year	88 399 185	2 818 047	91 217 232
(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)	88 399 185	2 818 047	91 217 232
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d - 1 g) ⁽¹⁾	929 452	0	929 452
3. Funds available			
(a) Funds available after preceding clearance of accounts	5 794 384	119 228	5 913 612
(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	93 500 000	3 400 000	96 900 000
(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)	99 294 384	3 519 228	102 813 612
(f) Expenditure recognized (1 g)	87 469 733	2 818 047	90 287 780
(g) Funds available after clearance of the accounts of the present year (e - f)	11 824 651	701 181	12 525 832

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

(Fl)

Member State: Netherlands Financial year: 1986	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	5 543 598 503,77	143 069,80	5 543 741 573,57
(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)	5 543 598 503,77	143 069,80	5 543 741 573,57
(e) Expenditure disallowed	- 4 606 096,37	0	- 4 606 096,37
(f) Financial consequences of previous years	0	0	0
(g) Total expenditure recognized (d - e + f)	5 538 992 407,40	143 069,80	5 539 135 477,20
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the present year	5 542 175 507,86	143 069,80	5 542 318 577,66
(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)	5 542 175 507,86	143 069,80	5 542 318 577,66
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d - 1 g) ⁽¹⁾	3 183 100,46	0	3 183 100,46
3. Funds available			
(a) Funds available after preceding clearance of accounts	123 843 602,41	1 742 996,94	125 586 599,35
(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	5 435 000 000,00	- 400 000,00	5 434 600 000,00
(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)	5 558 843 602,41	1 342 996,94	5 560 186 599,35
(f) Expenditure recognized (1 g)	5 538 992 407,40	143 069,80	5 539 135 477,20
(g) Funds available after clearance of the accounts of the present year (e - f)	19 851 195,01	1 199 927,14	21 051 122,15

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

(Esc)

Member State: Portugal Financial year: 1986	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	5 826 808 968,00	0	5 826 808 968,00
(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)	5 826 808 968,00	0	5 826 808 968,00
(e) Expenditure disallowed	6 271 616,96	0	6 271 616,96
(f) Financial consequences of previous years	0	0	0
(g) Total expenditure recognized (d - e + f)	5 833 080 584,96	0	5 833 080 584,96
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the present year	5 822 642 318,00	0	5 822 642 318,00
(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)	5 822 642 318,00	0	5 822 642 318,00
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d - 1 g) ⁽¹⁾	- 10 438 266,96	0	- 10 438 266,96
3. Funds available			
(a) Funds available after preceding clearance of accounts	0	0	0
(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	4 691 500 000,00	0	4 691 500 000,00
(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)	4 691 500 000,00	0	4 691 500 000,00
(f) Expenditure recognized (1 g)	5 833 080 584,96	0	5 833 080 584,96
(g) Funds available after clearance of the accounts of the present year (e - f)	- 1 141 580 584,96	0	- 1 141 580 584,96

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

(£)

Member State: United Kingdom Financial year: 1986	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	1 293 904 668,65	71 955,50	1 293 976 624,15
(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)	1 293 904 668,65	71 955,50	1 293 976 624,15
(e) Expenditure disallowed	27 884 237,93	0	27 884 237,93
(f) Financial consequences of previous years	816 571,74	0	816 571,74
(g) Total expenditure recognized (d - e + f)	1 322 605 478,32	71 955,50	1 322 677 433,82
2. Expenditure chargeable to the Member State			
(a) Expenditure charged in respect of the present year	1 292 310 750,25	71 955,50	1 292 382 705,75
(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)	1 292 310 750,25	71 955,50	1 292 382 705,75
(e) Expenditure chargeable to or payable to the Member State following clearance of the accounts (2 d - 1 g) ⁽¹⁾	- 30 294 728,07	0	- 30 294 728,07
3. Funds available			
(a) Funds available after preceding clearance of accounts	48 715 729,18	614 930,19	49 330 659,37
(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	1 287 200 000,00	- 400 000,00	1 286 800 000,00
(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)	1 335 915 729,18	214 930,19	1 336 130 659,37
(f) Expenditure recognized (1 g)	1 322 605 478,32	71 955,50	1 322 677 433,82
(g) Funds available after clearance of the accounts of the present year (e - f)	13 310 250,86	142 974,69	13 453 225,55

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