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TWELFTH FINANCIAL REPORT

on the

EUROPEAN AGRICULTURAL GUIDANCE AND GUARANTEE FUND

- 1982 -

GUARANTEE SECTION

and

FOOD AID FINANCING

Average conversion rates used for 1982
(cf. Annex 15)

	Belgium	Denmark	Germany	Greece	France	Ireland	Italy	Luxembourg	Netherlands	UK
1 ECU =	44,1289	8,12667	2,38933	65,1824	6,38461	0,688975	1317,99	44,0095	2,62822	0,557801

INTRODUCTORY NOTE

Article 10 of Regulation (EEC) No 729/70 on the financing of the common agricultural policy requires the Commission to send each year to the Council and Parliament "a financial report on the administration of the Fund during the preceding financial year and, in particular, on the state of its resources and the nature of this expenditure and the conditions under which Community financing has been effected".

The present report covers the operations of the Guarantee Section of the EAGGF and the financing of Community food aid for 1982. The work of the Guidance Section is dealt with in a separate report.

The Guarantee Section finances expenditure resulting from the common policy on agricultural markets and prices. Under Articles 2 and 3 of Regulation (EEC) No 729/79, expenditure consists in refunds on exports to non-member countries to bridge the difference between Community prices and world market prices and a wide range of market intervention measures designed to stabilize the agricultural markets (storage, product withdrawal, price compensation, guide premiums).

N.B. : This report was completed on 1 June 1983.

SUMMARY OF THE TWELFTH FINANCIAL REPORT
EAGGF GUARANTEE SECTION

A. Community financing of markets

1. Original appropriations for 1982 totalled 13 703.1 million ECU, and total expenditure eventually came to 12 405.6 million ECU, well within the appropriations. The latter amount includes the financial contribution of milk producers, 537.3 million ECU.

In contrast with the previous year, the original appropriations were not altered by amending budgets during 1982. However, the Commission did present two preliminary draft amending budgets, both of which were refused, the first by the Council in July 1982, and the second by Parliament in December 1982.

Compared with expenditure for 1981, 10 980.2 million ECU including the reduction in expenditure of 161 million ECU resulting from the 1974 and 1975 accounts clearances, total expenditure in 1982 increased by 13%. The increase was mainly accounted for by oils and fats, wine, sugar, fruit and vegetables and tobacco.

2. With regard to the breakdown of expenditure according to economic nature, refunds declined both in absolute value and as a percentage of total expenditure in 1982 as in 1981 (refunds in 1982, 40.7% of total expenditure, as against 46.8% in 1981). The decline was largely accounted for by lower expenditure on refunds in the milk products, beef/veal and cereals sectors resulting from a decline in exports, partly offset by an increase in refund expenditure on sugar, non-Annex II products and tobacco.

With regard to intervention, the largest share of this type of expenditure was, as in previous years, price compensating aids (38.4% of total expenditure in 1982, compared with 32.6% in 1981). The increase in 1982 is accounted for by an increase in aids for milk products, tobacco, oils and fats, and fruit and vegetables in particular.

Intervention stocks also built up in the second half of 1982, particularly stocks of cereals and milk products. Thus the value of products in storage at 31 December 1982 was about 4 000 million ECU, more than double the end-1981 figure.

As for the assessment of the overall cost of EAGGF guarantee spending, the figures show that the gross cost as a percentage of GDP, which was only 0.44% in 1976, peaked out at 0.59% in 1979 to fall back again to 0.50% in 1981. The figure for 1982 was 0.52%. The net cost, after deduction of agricultural levies, shows a very slight increase for 1982 over 1981 (0.43% in 1982, 0.42% in 1981).

B. Cash position and financial management

The system of monthly advances, one of the key elements in the financing of the common agricultural policy, is designed to combine centralization of cash control decisions in the Commission - i.e. the provision in advance to the Member States of Community funds to cover expenditure chargeable to the EAGGF - with decentralized management by the Member States.

In 1982, the Commission adopted 17 decisions on advance payments, four of which were extraordinary and one supplementary, as against 19 decisions, seven extraordinary, in 1981.

As in previous years, the Commission endeavoured to ensure that the rate of utilization of advance payments was as high as possible. Thus the expenditure paid out in 1982 by the Member States in respect of EAGGF guarantee operations totalled 98.9% of the funds placed at their disposal, a percentage higher than that for 1981 (97.6%).

C. Investigations and irregularities

In 1982, the Commission organized 14 specific investigations (13 in 1981) and began a series of selective checks relating to the physical verification of public intervention.

The number of cases of irregularities notified by the Member States (excepting those concerning the milk non-marketing premium) totalled 213 in 1982 (152 in 1981). These irregularities concern an amount of 34.99 million ECU, of which 0.74 million ECU has been recovered.

The Commission continued its work on the setting up of a centralized computer file and on training programmes for national inspectors.

D. Clearance of accounts

As in previous years, the EAGGF's staff again made every effort in 1982 to make good the time that has been lost with regard to the clearance of accounts and to improve the audit procedure.

In January 1983, the Commission adopted its decisions on accounts clearance of 1976 and 1977 expenditure; these decisions show a difference between expenditure charged on the basis of the monthly declarations of the Member States and that recognized as eligible for Community financing. The difference, amounting to 108.1 million ECU for the two years, will be credited to 1983.

The "dialogue" between the Member States and the Commission's staff on problems relating to 1978 and 1979 was begun in August 1982 and will continue in 1983, with a view to referral of the draft decisions to the Commission before the end of the year.

With regard to 1980 and 1981, auditing of expenditure by documentary evidence and on-the-spot will be probably be completed during the summer of 1983. After the dialogue stage with the Member States, draft decisions should go to the Commission in early 1984.

As for expenditure declared in respect of 1982, investigations on-the-spot should take place in the last quarter of 1983. This means that the time lost over previous years should have been made good by the end of 1983.

In connection with its efforts to improve clearance procedures, the Commission organized in June 1982 a seminar on "systems auditing", which provided fuller information for participants on this method of auditing. Initially, the Commission staff are planning to use it to verify all agricultural refunds expenditure for 1982 and subsequent years.

E. Financing of Community food aid

The procedures for financing food aid are similar to those employed in guarantee financing. In 1982 the Commission made monthly advance payments totalling 515.3 million ECU (including the balance available at 31 December 1981). Expenditure declared by the Member States by the end of 1982 totalled 468.6 million ECU (1981 : 541.1 m ECU), which gives a rate of utilization of Community funds of 90.9%.

Expenditure made by the Member States in 1982 (468.6 m ECU) mainly financed milk product aid programmes (267.5 m ECU) and programmes for cereals and rice (165.3 m ECU).

The Commission again made, as in the past, direct payments to certain non-member countries and agencies carrying out food aid operations. These totalled 68.3 million ECU in 1982.

To these expenditures should be added the refunds covering food aid operations entered in the Guarantee Section of the EAGGF, a total of 166.4 million ECU (1981, 182 m ECU).

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TITLE I

COMMUNITY FINANCING OF THE MARKETS

The original appropriations for 1982 totalled 13 703.1 million ECU, including the fisheries sector (31.8 m ECU) and the provisional appropriations entered at Chapter 100 (454 m ECU).

Account should, however, also be taken of carryovers from 1981 (161.7 m ECU), to be added to the original appropriations, yielding, as appropriations available at the beginning of 1982, a total of 13 864.8 million ECU.

A comparison of this last figure with total expenditure for the year, 12 405.6 million ECU, shows that major savings were achieved for 1982, amounting to 1 459.2 million ECU; these savings were achieved because market conditions both within the Community and outside developed along more favourable lines than had been forecast and because of the ongoing efforts being made to improve the operation of the market organizations.

1. Agricultural prices and adjustments to market mechanisms having financial implications

In 1982, EAGGF guarantee spending was forced up by the relatively substantial adaptation of agricultural prices for the 1982/83 season and the various adjustments to the operation of the common organizations adopted both under the related measures, when the agricultural prices were reviewed, and in the course of 1982.

Greece joined the Community on 1 January 1981, but the effect of the addition to the Community's membership was felt more in 1982. For example, in sectors which had previously been of minor importance, expenditure increased in that year. In addition, as a result of Greece's accession, the Community financing of expenditure was extended to a number of agricultural products which had previously not qualified, such as cotton, dried grapes and dried figs.

1.1. Agricultural prices

For the 1982/83 marketing year, the average increase in agricultural prices expressed in ECU was 10.4% for the Community taken as a whole⁽¹⁾. Taking into account agri-monetary adjustments, the average increase in prices when expressed in national currencies came to 12.2% for the Community as a whole. This increase, varying from product to product, was more substantial for livestock products (milk, 10.5%) than for crop products (cereals, 8.5%). However, a number of Mediterranean crop products, such as wine, olive oil and certain fruits and vegetables were awarded above-average increases.

(1) Council Decisions adopted at a meeting held on 17/18 May 1982.

With regard to the financial implications of the Council's decisions on the agricultural prices and related measures, it has been estimated that they will entail an additional charge to the budget of 770 million ECU beyond the original 1982 budget. Spread over a period of 12 months, the additional expenditure resulting from these decisions should reach 1 450 million ECU.

Guarantee thresholds

In accordance with long-term objectives with regard to Community production, the Council decided, when it adopted the agricultural prices for the 1982/83 marketing year, to establish guarantee thresholds for cereals, milk, colza and tomatoes for processing.

Where, under procedures tailored to each sector, the thresholds are exceeded, involvement of the producers in market support will be implemented. This will take the form of a lower intervention price for cereals and a lower target and intervention price for colza. This may also be the case for milk. As for tomatoes for processing, the Council has undertaken to adopt appropriate measures on Commission proposals should the guarantee threshold applicable from the 1982/83 season onwards be exceeded.

These arrangements signify the extension to other products of the co-responsibility principle.

1.2. Adjustments in certain sectors having financial implications

The adjustments indicated below include those decided when the agricultural prices were fixed as well as those adopted in the course of the year.

1.2.1. Milk products

a) The co-responsibility levy and related measures

The co-responsibility levy, which represents the financial contribution of milk producers towards achieving equilibrium on the market (Reg. (EEC) No 1079/77), was fixed at 0.5% of the target price for milk during the period from June 1978 to June 1980 for. For the 1980/81 campaign, the rate was raised to 2%. Raised further to 2.5% for the following marketing year, it was reduced again to 2% for 1982-83.

As for the preceding marketing year, dairy farmers in Greece, the south of Italy and in mountain and hill regions were exempted from the levy.

The funds accruing from this scheme, which ranks as a market stabilization scheme, totalled 537.3 million ECU in 1982.

The funds are used :

- a) to finance some or all of the specific measures details of which are given in Annex 9 (market development, promotion, and publicity measures; milk and butterfat disposal schemes);
- b) to provide a contribution to EAGGF guarantee spending in the milk and milk products sector⁽¹⁾.

The specific measures include the following two schemes :

- 1. The resumption of reduced-price sales of storage butter for direct consumption in the form of concentrated butter.

(1) The gross expenditure was

2 948.2 m ECU in 1977
4 170.8 m ECU in 1978
4 621.7 m ECU in 1979
4 974.9 m ECU in 1980
3 821.2 m ECU in 1981
3 865.0 m ECU in 1982

2. The retention of the scheme for reduced-price sales of milk and certain milk products to school children, while lowering national financial contributions and stepping up the share accounted for by the EAGGF.

b) Other measures

The other measures adopted in this sector include :

- the provision for small dairy farmers during the 1982/83 marketing year of an amount of 120 million ECU as income support,
- the introduction of a guarantee threshold equivalent to the quantity of milk sent to dairies during 1981 + 0.5%,
- the retention of butter consumption subsidies in Denmark, Ireland, Luxembourg and the United Kingdom.

In addition, because of the increase in skimmed-milk powder and butter stocks and therefore of the need to find outlets for their disposal, specific measures were adopted in the course of the year :

- the reactivation and amendment, with a view to improving its efficacy, of the scheme for the sale at reduced prices of skimmed-milk powder from public stocks for use as feed for pigs and poultry;
- the payment of a subsidy of 130 ECU/100 kg, entirely chargeable to the Community, covering a quantity of 120 000 tonnes of butter for direct consumption ("Christmas butter").

1.2.2. Cereals

During the year, the main innovation in the common organization was the introduction of a guarantee threshold covering all types of cereals except durum wheat.

The Council also decided, with regard to durum, not to restrict the aid to the first ten hectares, but to confine the aid, as in the past, to the regions in which this type of cereal constitutes a traditional and important part of agricultural production. From the 1983/84 marketing year onwards, the aid will be paid in the mountain and hill areas and less-favoured areas on Italy, Greece and France, and in other limited administrative regions of the same Member States.

1.2.3. Oilseeds and olive oil

The cultivation of colza has expanded sharply in recent years, and it was therefore decided, as in the two preceding years to set a guarantee threshold for colza seed.

The disposal of sunflower seed was being obstructed by the sharp increase in production in past year, and the system of differential amounts, previously operated for colza and rape seeds, was extended to this product as well.

The aid for cotton seed, which had been operated since the 1971/72 marketing year, was discontinued, Greece having joined the Community, and has been replaced by an aid for cotton, unginned.

1.2.4. Fruit and vegetables

Aubergines and apricots have been added to the list of products subject to price and intervention arrangements because of their importance for certain categories of farmers.

The scheme for preventive withdrawals of apples and pears, which should have come to an end on 30 June 1982 was extended until 30 June 1987. Experience in the last three marketing years has shown that this system has ensured more effective support and stabilization of the market. Under the regulations, the Member States have been authorized to carry out preventive withdrawals of apples in quantities, which, because of the exceptional harvest in 1982, were eventually fixed at 700 000 tonnes.

With regard to processed fruit and vegetables, the main measure introduced in 1982 in the regulations was a guarantee threshold for tomatoes for processing, as supplies of this product were tending to grow immoderately.

Stocks of dried grapes of the "Sultanine" variety at the end of the 1981/82 marketing year were so heavy that there might well have been not enough room to accommodate the new harvest. Consequently, it was decided to pay an aid of 57.1 ECU per tonne for the restorage of 30 000 tonnes of dried "Sultanine" grapes of the 1981 harvest.

1.2.5. Wine

To maintain or, where appropriate, restore, balance on the market for table wines, major adjustments were made, under the current regulations, to the common organization of the wine market, in particular with regard to the arrangements for distillation.

Table wines now enjoy a guaranteed minimum price of 82% of the guide price, but it was also decided that in years of very heavy harvests there would be obligatory distillation of table wines in order to reduce stocks foreseeable at the end of the marketing year to a level corresponding to five to six months' use. In addition, preventive distillation may be carried out between the beginning of the wine marketing year and the time at which any compulsory distillation is ordered.

The alcohol deriving from compulsory distillation operations may be sent to the intervention agencies. The net losses resulting from the acceptance of alcohol under the compulsory preventive distillation scheme are entirely chargeable to the EAGGF. The disposal of the alcohol accepted in connection with the distillation of by-products of wine-making and that of wines other than table wine is subject to Community monitoring. If, as a result of such monitoring, additional losses are incurred, such additional losses are also chargeable to the EAGGF.

1.2.6. Beef/veal

Pending a review of existing premium schemes and their replacement, where appropriate, by a more uniform direct aid to farmers' incomes, it was decided, under the measures related to the adoption of the agricultural prices for 1982/83, to keep the calf premium in Italy at its current level, i.e. 32 ECU, but to include Ireland, Northern Ireland, and Greece within its scope for the 1982/83 marketing year. In addition, the facility under which a slaughter premium can be paid for certain large slaughter bovine animals, used so far only by the United Kingdom, was renewed for the 1982/83 marketing year.

With a view to underpinning the improvement of the situation enjoyed by farmers in Ireland and Northern Ireland*, the supplementary premium for the maintenance of dairy herds, granted on certain conditions in the 1981/82 marketing year, was retained for 1982/83, the amount being fixed at 20 ECU per cow. These premiums constitute intervention and are therefore chargeable in part or wholly to the EAGGF Guarantee Section.

1.2.7. Pigmeat

An outbreak of foot-and-mouth disease in Denmark entailed the introduction of market support measures in the form of aid to private storage. The quantities concerned were about 71 500 tonnes.

*in addition to the basic premium for suckler cows (Reg. (EEC) No 1357/80)

1.2.8. Sheep- and goatmeat

Experience since the entry into force in 1980 of the regulation on the common organization of the markets in the sheep- and goatmeat sector had highlighted a number of problems (fraudulent trading) between Ireland and Northern Ireland following the introduction of the variable slaughter premium allowed in the basic regulation. The Council therefore decided to rank Northern Ireland as a region separate from that of Great Britain, with which it had previously been grouped. The same rules now apply in Northern Ireland as in Ireland, and there is therefore no longer any incentive to fraud.

1.2.9. Raw tobacco

To assist tobacco growers and first processing and tobacco packaging undertakings affected by the earthquake in Italy in November 1980, a number of special measures were adopted in February 1982. These measures, consisting in special aids, are financed by the Community budget as aids to Community disaster victims; the total amount may not exceed 20.3 million ECU. For the management and control of these aids, the provisions of Reg. (EEC) No 729/70 are applied mutatis mutandis.

1.2.10. Peas and field beans

The Community demand for proteins for animal feed exceeds by far their production in the Member States, and special schemes had therefore been adopted in 1978 to step up the use of peas and field beans for animal feed.

In 1982, Regulation (EEC) No 1431/82⁽¹⁾, superseding previous regulations, also included an aid for the 1982/83 marketing year onwards for Community peas and field beans prepared for human consumption.

(1) OJ No L 162, 12.06.1982, p. 28

2. Financing of the market

2.1. Expenditure compared with original appropriations

Table No 1 below enables expenditure by the end of the year to be compared with the original appropriations entered in the budget (13 703.1 m ECU).

2.1.1. The agricultural sectors ⁽¹⁾

A detailed analysis of the various sectors prompts the following observations :

a) Cereals and rice

Total expenditure on this sector (1 875 m ECU) fell short of the original forecasts (2 101 m ECU).

However, analysis shows that this was a net result of increases as well as reductions.

For example, expenditure on refunds for cereals was lower than forecast (original appropriations, 1 327 m ECU; expenditure, 1 065 m ECU) because world prices held firm during 1981/82. Expenditure on end-of-season carryover payments was low (73 m ECU; the original appropriations were 141 m ECU) because of the price increase approved by the Council for the 1982/83 marketing year the effect of which was to narrow down the price difference between the end of the 1981/82 marketing year and the beginning of the 1982/83 marketing year.

On the other hand, expenditure on public storage increased substantially (380 m ECU; the original appropriations were 249 m ECU) not only because of the bumper harvest in 1982, but at 130.5 million tonnes (all cereals) (7.1% above that for 1981), but also because of export difficulties.

(1) For a comparison with previous years, see Annex 3.

TABLE No 1
ORIGINAL APPROPRIATIONS IN THE 1982 BUDGET AND ACTUAL EXPENDITURE

SECTOR	EXPENDITURE IN RESPECT OF 1982							DIFFERENCE BETWEEN	
	ORIGINAL APPROPRIATIONS	TOTAL	%	Refunds	of which	Second cate-	ORIG. APPROPS. AND	ACTUAL EXPEND. 1982	%
	1982 (1)				First cate- gory inter- vention (2)	gory inter- vention (3)	m ECU		
a	b	c	d	e	f	g	h	i = h/b	
CEREALS	2.036,2	1.824,5	14,7	1.064,9	379,5	380,1	- 211,7	- 10,4	
- without durum wheat	1.874,2	1.658,7	13,4	1.064,9	213,7	380,1	- 215,5	- 11,5	
- durum wheat	162,0	165,8	1,3	-	165,8	-	+ 3,8	+ 2,3	
RICE	65,0	50,3	0,4	41,0	9,3	-	- 14,7	- 22,6	
MILK/MILK PRODUCTS	3.929,6	3.327,7	26,8	1.521,3	1.656,2	150,2	- 601,9	- 15,3	
OILS AND FATS	1.211,0	1.213,8	9,8	12,6	1.145,3	55,9	+ 2,8	+ 0,2	
- olive oil	684,0	493,1	4,0	8,8	428,0	56,3	- 190,9	- 27,9	
- oilseeds	527,0	720,7	5,8	3,8	717,3	- 0,4	+ 193,7	+ 36,8	
SUGAR	1.225,5	1.241,9	10,0	744,0	497,9	-	+ 16,4	+ 1,3	
BEEF/VEAL	1.415,0	1.158,6	9,4	643,5	188,3	326,8	- 256,4	- 18,1	
PIGMEAT	159,0	111,6	0,9	96,1	15,5	-	- 47,4	- 29,8	
EGGS AND POULTRY	116,0	103,9	0,8	103,9	-	-	- 12,1	- 10,4	
FRUIT AND VEGETABLES	849,0	914,3	7,4	59,5	854,8	-	+ 65,3	+ 7,7	
WINE	416,0	570,6	4,6	31,9	538,7	-	+ 154,6	+ 37,2	
TOBACCO	618,0	622,6	5,0	17,3	575,2	30,1	+ 4,6	+ 0,7	
SHEEPMEAT	224,0	251,7	2,0	-	251,7	-	+ 27,7	+ 12,4	
FLAX/HEMP	23,0	19,5	0,2	-	19,5	-	- 3,5	- 15,2	
SEEDS	43,0	43,5	0,4	-	43,5	-	+ 0,5	+ 1,2	
HOPS	9,0	5,4	0,0	-	5,4	-	- 3,6	- 40,0	
SILKWORMS	1,0	0,7	0,0	-	0,7	-	- 0,3	- 30,0	
DRIED FODDER	48,0	41,7	0,3	-	41,7	-	- 6,3	- 13,1	
COTTON	90,0	96,2	0,8	-	96,2	-	+ 6,2	+ 6,9	
PEAS AND FIELD BEANS	46,0	41,1	0,3	-	41,1	-	- 4,9	- 10,7	
OTHER	5,0	4,5	0,0	-	4,5	-	- 0,5	- 10,0	
MON-ANNEX II PRODUCTS	410,0	414,4	3,4	414,4	-	-	+ 4,4	+ 1,1	
MONETARY COMPENSATORY	278,0	313,1	2,5	289,5	23,6	-	+ 35,1	+ 12,6	
AMOUNTS									
FISHERIES	31,8	34,0	0,3	13,8	20,2	-	+ 2,2	+ 6,9	
PROVISIONAL APPROPRIATIONS	-	-	-	-	-	-	-	-	
PROV. APPROPS. CHAP. 100	454,0	-	-	-	-	-	- 454,0	-	
TOTAL	13.703,1	12.405,6	100	5.053,7	6.408,8	943,1	- 1.297,5	- 9,5	
%		100	100	40,7	51,7	7,6			

(1) Appropriations entered in OJ No L 31, 8 February 1982 (not including appropriations carried over from the 1981 exercise which amount to 161.7 MECU)

(2) Intervention measures for which unit amounts of expenditure are fixed by Community regulations.

(3) Intervention consisting in buying-in, storage and disposal for which EAGGF financial expenditure is determined on the basis of annual amounts with flat-rate components.

b) Sugar

Total expenditure on sugar (1 242 m ECU) slightly exceeded the original forecasts (1 226 m ECU). Despite falling prices on the world market, refunds also fell short of the original forecasts (744 m ECU; the original appropriations were 789 m ECU) because exports were lower than had been expected. The result of the lower exports combined with a carryover of about one million tonnes of "C" sugar from the 1981/82 marketing year to the 1982/83 marketing year was an increase in stocks and therefore in expenditure on reimbursing storage costs, which were thus higher than foreseen (490 m ECU; the original appropriation was 419 m ECU).

c) Olive oil

In 1982, expenditure on olive oil (493 m ECU) fell well short of forecasts (684 m ECU).

Expenditure for production aids (255 m ECU) was lower than forecast (390 m ECU) because the advance payments for the 1981/82 harvest were low and the 30% balance of the aid for the two previous marketing years was suspended for Italy pending the results of an inquiry being carried out on a review of all aid applications submitted by Italian growers.

Consumption aids also cost less than forecast (expenditure, 152 m ECU; the initial appropriations were 207 m ECU), as the quantities qualifying were lower than expected in both Italy and Greece.

d) Oilseeds and protein plants

Consumption of appropriations for oilseeds exceeded forecasts (expenditure, 721 m ECU; initial appropriations were 527 m ECU) mainly because of very heavy expenditure on production aid for colza, rape and sunflower. This was the result of the very heavy harvests in 1982, well above the average, and a deterioration of the world market.

e) Fruit and vegetables

In 1982, total expenditure on fruit and vegetables (914 m ECU) exceeded the original forecasts (849 m ECU).

The increase in expenditure is the result of market withdrawal operations on a larger scale than forecast (expenditure, 192 m ECU; original appropriations, 120 m ECU) relating to the 1981/82 year as well as to 1982/83.

For 1981/82, products of large unit value (peaches, mandarins, and oranges) were withdrawn on a scale larger than in previous years.

For 1982/83, the exceptional harvest of table apples engendered heavy withdrawal expenditure.

It should also be noted that financial compensation to encourage the processing of Community citrus fruit (99 m ECU) exceeded original forecasts (80 m ECU).

On the other hand, the consumption of appropriations in respect of processed fruit and vegetables, totalling 556 million ECU, was very close to the forecast (564 m ECU).

f) Wine

In 1982, expenditure on wine (571 m ECU) exceeded the original forecasts (416 m ECU) but this is the net result of opposing trends.

On the one hand, with expenditure on distillation gathering momentum sharply so as to account for virtually all the residual payments of previous years, the original appropriations for this purpose proved insufficient (expenditure, 390 m ECU; original appropriations, 220 m ECU).

Again, because of average storage exceeding forecasts and larger quantities of wine being re-stored, the appropriations approved (91 m ECU) fell short of needs (expenditure, 108 m ECU).

On the other hand, delays in payments in respect of obligatory distillation of the by-products of wine making meant lower consumption of appropriations for this item (expenditure, 9 m ECU; original appropriations, 36 m ECU).

Expenditure in respect of aid to the use of must (31 m ECU) also fell short of forecasts (37 m ECU).

g) Tobacco

In the past year, expenditure on tobacco (623 m ECU) fell short of the original appropriations (648 m ECU, including 30 m ECU in Chapter 100).

"Premiums for tobacco" is by far the largest item, with expenditure (575 m ECU) coming very close to the original appropriations (587 m ECU, including 30 m ECU in Chapter 100).

The increase in expenditure over previous years is mainly due to the enlargement of the Community to include Greece, for which the first expenditure in respect of this sector was entered in 1982 (205.5 m ECU).

h) Milk and milk products

By the end of the year expenditure on milk and milk products came to a sum (3 328 m ECU) well below the appropriations (3 930 m ECU).

The main reasons for this were the refund rate - lower than expected - and the sharp contraction in exports to non-member countries.

For example, exports of butter and butteroil were 29% below those for 1981, exports of skimmed-milk powder 34% down, and exports of all other milk products 6% down (refund expenditure proper, 1 391 m ECU; corresponding original appropriations, 2 098 m ECU).

The decline in exports combined with a substantial increase in milk production in 1982 (by 3.5%) led to a sharp expansion of stocks by the end of the year, the effect of which, in respect of expenditure, will be felt in 1983, and to very heavy expenditure to be incurred for the disposal of milk products on the internal market. For example, intervention in the form of aids for the use of skimmed-milk powder for animal feed (753 m ECU) and aid to skimmed-milk processed into casein (243 m ECU) exceeded the original appropriations (679 m ECU and 217 m ECU respectively).

Similarly, measures concerning the disposal of butteroil surpluses generated expenditure of 414 million ECU in 1982. The "Christmas butter" operation, concerning the sale at reduced prices of 120 000 tonnes of butter, should also be mentioned. The cost of this operation has been estimated at 142.5 million ECU, of which 57.6 million ECU are chargeable to 1982, although no appropriations had been made for this purpose.

i) Beef/veal

Expenditure on beef/veal (1 159 m ECU) fell short of the sums originally appropriated (1 415 m ECU).

This was a general phenomenon under all headings.

Expenditure on refunds (644 m ECU) was lower than forecast (788 m ECU), quantities of meat exported to non-member countries having been lower than expected.

Expenditure on storage (341 m ECU) was also lower than the original appropriations (417 m ECU) because demand on the Community market was strong and this meant less need for private or public storage.

Among the intervention schemes other than storage, it may be noted that the premium for the slaughter of adult bovine animals cost only 8 million ECU, although 25 million ECU had been originally appropriated. This was because the amount chargeable to the EAGGF was lower than expected in view of favourable conditions on the United Kingdom market.

j) Sheep- and goatmeat

Utilization of the appropriations (252 m ECU) for this sector exceeded the forecasts (224 m ECU).

This was because of a decline in sheepmeat market prices in Great Britain, entailing the payment of heavier slaughter premiums than expected, with non-use of storage facilities only partly offsetting this.

k) Pigmeat

In 1982, for original appropriations of 159 million ECU, expenditure was only 112 million ECU.

Under-utilization of appropriations was mainly the result of savings with regard to export refunds (expenditure, 96 m ECU; original appropriations, 121 m ECU), as both the refund rates and the quantities actually exported fell short of forecasts.

It may also be noted, with regard to intervention operations, for which expenditure was only 16 million ECU, that the quantities coming under private storage contracts were also lower than forecast (original appropriations, 38 m ECU).

l) Eggs and poultry

1982 expenditure (104 m ECU) was below forecasts (116 m ECU).

Despite heavier exports, the savings are mainly accounted for by lower refund rates for poultry in particular (refund expenditure for poultry, 80 m ECU; original appropriations, 92 m ECU).

m) Refunds on merchandise deriving from the processing of agricultural products

m.1. Refunds adapted for cereals exported in the form of certain spirituous beverages.

The total expenditure on refunds (144 m ECU) exceeded the original appropriations (85 m ECU). This was mainly because the Council adopted (Regulation (EEC) No 1188/81⁽¹⁾) provisions differing from those proposed by the Commission, which are the ones used for the establishment of the budget. The refunds covering 1973-1981 accounted for the bulk of expenditure in 1981 and 1982; these payments have stopped; the expenditure will decline sharply in 1983.

m.2. Refunds for certain goods deriving from the processing of agricultural products.

The under-utilization of appropriations (original appropriations, 325 m ECU; actual expenditure, 270 m ECU) is accounted for by the fact that world prices for basic agricultural products were in fact better than forecast, despite their deterioration in the course of the year.

(1) OJ No L 121, 05.05.1981, p. 3

2.1.2. The agri-monetary situation

With regard to the monetary compensatory amounts (MCAs), Table No 2 shows the differences between the assumptions made for the MCAs when the budget was being prepared and the range of MCAs (in percentage points) actually applied.

TABLE No 2
MCA percentage points

: Currency	:Rate used for prep.		Rates in 1982	
	: of the budget	:	:	:
:	: (February 1981)	:	Minima	Maxima
: DM	: + 8,3 %	:	+ 5,1 %	: + 11,2 %
: BFR/LFR	: 0	:	- 8,1 %	: 0
: HFL	: + 4,3 %	:	+ 2 %	: + 7,3 %
: FF	: 0	:	- 5,3 %	: 0
: LIT	: - 3,9 %	:	- 6,6 %	: - 1 %
: UKL	: + 3,5 %	:	+ 1,4 %	: + 10,7 %
: IRL	: 0	:	0	: 0
: DKR	: 0	:	- 1,8 %	: 0
: DRA	: 0	:	- 2,3 %	: 0

In 1982, the performance of the currencies within the European Monetary System was less stable than in 1981 : in February and June 1982 the central rates of certain currencies were altered within the EMS. The "green" (representative) rates were also adapted to narrow the gap between these rates and the central rates. Sterling also fluctuated rather widely, and this meant wide variations in the MCAs.

From the point of view of financing, developments in the currency exchange area generated increased EAGGF guarantee spending in respect of the MCAs. From 238.4 million ECU in 1981, expenditure under this heading rose to 313.1 million ECU in 1982.

With regard to rates of conversion between the ECU and the national currencies, it should be remembered that despite the introduction in 1979 of the ECU into the common agricultural policy, there is still a dual-rate effect because of the gap between the representative rates ("green" rates) fixed by the Council and the various values in ECU of the currencies on the market. The dual-rate effect is, however, quite different from that before 1978, and, for 1982, can be put at about 180 million ECU.

2.2. Breakdown of expenditure by economic type

The following conclusions can be drawn from the table in Annex 4 :

a) Refunds

A comparison of 1982 with 1980 shows that the downward trend in expenditure on export refunds, already appreciable in 1981, continued in 1982, although for different reasons.

Total expenditure of this type, which was 5 209 million ECU in 1981, was only 5 054 ECU in 1982, a reduction of about 3%.

As a proportion of total expenditure in previous years, the share accounted for by refunds was 47.7% in 1979, 50.3% in 1980, 46.8% in 1981 and only 40.7% in 1982.

This was mainly accounted for by lower expenditure in the following sectors :

- milk products : 1 521 million ECU in 1982 compared with 1 886 million ECU in 1981, a reduction of 365 million ECU due to lower exports, especially of butter;
- beef/veal : 644 million ECU in 1982, compared with 625 million ECU in 1981, a reduction of 181 million ECU because of a contraction in exports of meat;
- cereals : 1 065 million ECU in 1982 compared with 1 206 million ECU in 1981, a reduction of 141 million ECU due to fairly high world prices.

This downward movement was partly offset by an increase in expenditure on refunds on other products, including :

- sugar : 744 million ECU in 1982 against 409 million ECU in 1981, an increase of 335 million ECU occasioned by the decline in world market prices;

- non-Annex II products: 414 million ECU in 1982 compared with 282 million ECU in 1981, an increase of 132 million ECU, due mainly to the payment of refunds for exports of cereals-based spirituous beverages, most of the refunds relating to the 1973-1981 period having been paid in 1982 (refunds for cereals exported in the form of spirituous beverages : expenditure 1981, 41 m ECU; expenditure 1982, 144 m ECU).

b) Intervention

In 1982, intervention for all agricultural sectors came to a total of 7 352 million ECU, as against 5 933 million ECU in 1981. This was an increase of 1 419 million ECU, or 24%. Compared with total expenditure, intervention accounted for a share of 59.3% in 1982, while it had only been 53.2% in 1981.

Intervention, broken down by economic nature of the scheme concerned, consists of aids to public or private storage, withdrawals and similar operations, price compensating aids, which are, in fact, aids for the internal market, and lastly, guidance premiums.

b1) The most important intervention is price compensating aid. This heading covers aids granted on the Community's internal market to ensure that the price chargeable to the consumer is below the producers' price and competes with products imported from non-member countries, e.g. aids to the production and consumption of olive oil, aids to skimmed milk, aids to the production of processed fruit and vegetables. Expenditure on price compensating aids increased by 31%, from 3 632 million ECU to 4 769 million ECU in 1982, and their share of total expenditure came to 38% as compared with 33% in 1981.

This increase in aids was accounted for mainly by milk products (1 324 m ECU in 1982 as against 997 m ECU in 1981, i.e. an increment of 327 m ECU), tobacco (575 m ECU in 1982 against 286 m ECU in 1981, i.e. an increment of 289 m ECU), oils and fats (1 145 m ECU in 1982 against 971 m ECU in 1981, i.e. an increment of 174 m ECU), fruit and vegetables (663 m ECU in 1982 against 492 m ECU in 1981, i.e. an increment of 171 m ECU), sheepmeat (252 m ECU in 1982 against 192 m ECU in 1981, i.e. an increment of 60 m ECU) and, lastly, cotton (96 m ECU in 1982 against 552 m ECU in 1981, i.e. an increment of 41 m ECU).

On the other hand, less was spent, in particular, on beef/veal (99 m ECU in 1982 as against 116 m ECU in 1981, i.e. 17 m ECU less).

Annex 7, which gives the volume of the aids and their breakdown, shows that, for the products mentioned above, the increase in expenditure for tobacco, oils and fats, sheepmeat and cotton, is due to an increase in production aids and, for milk products and fruit and vegetables, to the granting of more substantial processing aids.

b2) The guidance premiums, which concern only milk products and beef/veal, declined substantially in 1982, from 223 million ECU in 1981 to 162 million ECU, and now only account for 1.3% of the total expenditure, as against 2.1% in 1981.

- b3) Storage intervention covers both private storage costs and public storage costs. Details of this type of expenditure are given in Annex 5. Storage costs expenditure totalled 1 818 million ECU in 1982 (1 631 m ECU in 1981), of which 787 million ECU represents intervention for private storage costs (529 m ECU in 1981). Sugar storage costs account for more than half (490 m ECU)⁽¹⁾ of the figure of 787 million ECU. Details of public storage are given in paragraph 2.3 and Annex 6.
- b4) Intervention in respect of withdrawals and similar operations increased substantially, rising, for fruit and vegetables, from 106 million ECU to 192 million ECU and for wine, mainly in the form of distillation, from 315 million ECU to 391 million ECU.
- c) Expenditure in respect of the monetary compensatory amounts (MCAs), which had been steadily declining for some years, rose again in 1982, from 238 million ECU (2.1% of total guarantee expenditure) to 313 million ECU (2.5% of total guarantee expenditure). This percentage is very close to that for 1980 (2.6%), but still below the figures for 1979 (6.8%), 1978 (10.5%) and 1977 (17.4%).

The main expenditure in 1982 in this sector, as compared with 1981, was due to the various currency changes made in the course of the year and to the adjustment of the central rates and the decisions for dismantling the MCAs approved by the Council for the 1982/83 marketing year.

2.3. Public storage (cf. Annexes 5 and 6)

The table in Annex 6 shows an increase in stocks for almost all products.

For all cereals, stocks rose from 4.4 million tonnes at the end of 1981 to nearly 10 million tonnes at the end of 1982, rye being the only product stocks of which declined. This situation was due to continuing high production since the 1979/80 marketing year, well above average, despite the export of large quantities of cereals.

(1) It is recalled that storage costs in the sugar sector are covered by the receipt of storage levies paid by sugar manufactures (see Annex 10).

It must also be noted that in this sector too, public storage costs are only slightly higher than in 1981 (380 m ECU as against 342 m ECU in 1981), although quantities in store at 31 December doubled between the two years. This paradox is explained by the fact that expenditure is not only a function of the actual costs of the product, but also of the length of time of storage and the sales price.

Stocks of milk products also increased, with skimmed-milk powder rising from 298 000 tonnes at the end of 1981 to 605 000 tonnes at the end of 1982 and butter rising from 14 000 tonnes at the end of 1981 to 139 000 tonnes at the end of 1982, the reason for this being a very sharp increase in milk production in 1982 (3.5%) and a decline in exports.

Stocks of leaf tobacco and processed tobacco occurred for the first time in 1982 because of the accession of Greece; stocks of baled tobacco declined, on the other hand, because the tender procedures were expedited.

As a result of the increase in stocks, the capital immobilized also increased, from 1 875 million ECU at the end of 1981 to 4 011 million ECU at the end of 1982.

2.4. Corrections to be made to the breakdown of expenditure by Member States on monetary compensatory amounts (MCAs)

The Council agreed in April 1976, on the basis of Article 2a of Regulation (EEC) No 974/71 concerning the application of monetary compensatory amounts, that negative MCAs would be paid by the exporting country on behalf of any requesting importing country. This agreement is still in force.

Article 3 of Regulation (EEC) No 1172/76, of 17 May 1976, which set up a financing facility, stipulates that, for the purposes of establishing net balances by Member States, the monetary compensatory amounts are to be attributed to the country where changes in exchange rates have created the need to make the payments.

The table below shows the corrections to be made as a result of this rule.

TABLE No 3

Breakdown of expenditure by Member State after correction to take account
of the rule that the exporting Member State pays intra-Community
MCAs for the importing Member State

in m ECU

Member States	Expenditure :not corrected:	Corrections:	Corrected expenditure		
			Amounts	% 1982	% 1981
: Belgium	: 535,4	: - 5,3	: 530,1	: 4,3	: 4,5
: Denmark	: 558,7	: - 9,1	: 549,6	: 4,4	: 4,6
: Germany	: 2.030,-	: - 28,4	: 2.001,6	: 16,1	: 18,3
: Greece	: 684,6	: + 0,1	: 684,7	: 5,5	: 1,3
: France	: 2.869,1	: - 35,6	: 2.833,5	: 22,9	: 28,1
: Ireland	: 500,8	: - 1,-	: 499,8	: 4,-	: 4,-
: Italy	: 2.508,6	: + 94,-	: 2.602,6	: 21,-	: 18,9
: Luxembourg	: 2,7	: p.m.	: 2,7	: p.m.	: p.m.
: Netherlands	: 1.424,8	: - 14,-	: 1.410,8	: 11,4	: 10,5
: United Kingdom	: 1.286,1	: - 0,7	: 1.285,4	: 10,4	: 9,8
: Community (1)	: 4,8	: -	: 4,8	: p.m.	: p.m.
: TOTAL EEC	: 12.405,6	: -	: 12.405,6	: 100,-	: 100,-

(1) Direct payments to beneficiaries for information and promotion programmes in the olive oil and flax and hemp sectors, and, further to Court of Justice judgments, on cereal production refunds.

2.5. Assessment of the total cost of the Guarantee Section

2.5.1. General development of expenditure

TABLE No 4

: Year :	Total expenditure :	Annual growth rate :
:	(m ECU) :	(%) :
: 1977 :	6.830,4 :	22,3 :
: 1978 :	8.672,7 :	27,0 :
: 1979 :	10.440,7 :	20,4 :
: 1980 :	11.314,9 :	8,4 :
: 1981 :	10.980,2 :	- 3,0 :
: 1982 :	12.405,6 :	13,0 :

The annual rate of increase in expenditure, which from 1976 to 1979 was running at an average 23%, fell to 8.6% for the 1979-1981 period.

But in 1982 expenditure rose again, from 10 980 million ECU in 1981 to nearly 12 406 million ECU, an increase of 13%.

The overall increase in expenditure in 1982 was a result of appreciably higher Community costs mainly for sugar, fruit and vegetables, tobacco, oils and fats, wine and non-Annex II products. Production of most Community agricultural products was heavy in 1982, and this was not offset by a corresponding increase in internal consumption, which showed little, if any, increase.

2.5.2. Agricultural revenue

The common agricultural policy generates expenditure, but is also a source of Community revenue, in the form of the ordinary levies and the sugar levies, which totalled 2 227.8 million ECU in 1982.

TABLE No 5
Revenue under the common agricultural policy
m ECU

Nature of charge	1977	1978	1979	1980	1981	1982
Ordinary levies	1.816,9	1.872,7	1.678,6	1.535,4	1.264,9	1.522,0
Sugar levies	320,8	410,6	464,9	466,9	482,5	705,8
of which						
- production	) 320,8	183,3	217,0	219,8	125,8	276,9
- storage costs	)	227,3	247,9	247,1	356,7	428,9
TOTAL	2.137,7	2.283,3	2.143,5	2.002,3	1.747,4	2.227,8

The figures show that these resources, which declined between 1978 and 1981, increased again by 27.5%, total revenues rising from 1 747 million ECU in 1981 to nearly 2 228 million ECU in 1982.

The recovery in revenue is due to the substantial improvement in ordinary levies (20.3%) as a result of the very sharp increase, from 40 to 60%, in cereals levy rates as world market prices sagged. In respect of the sugar levy, it is due to the heavy Community production of sugar, entailing increased storage levies. In addition, the sharp decline in world market prices made the disposal of sugar more difficult and more costly, which, given the system of co-responsibility in the form of production levies on A and B quota sugar, led to a sharp increase in these levies.

In this connection, Annex 10 shows the ratio of storage levies charged to storage cost reimbursements made since 1968/69, by sugar marketing year. The aim of the common organization of the sugar market is equilibrium, taking several years together, between the levies and the reimbursement of storage costs.

2.5.3. Cost as a proportion of GDP

A comparison of total EAGGF guarantee expenditure in 1982 with the most significant indicator of the general performance of the economy - Community gross domestic product at market prices (GDP) - shows that the upward movement of expenditure, after slowing down in 1981, gathered a little momentum again in 1982.

A more detailed analysis of changes since 1976 (cf. Annex 8) shows that the increase, steady until 1979 (0.44% in 1976, 0.59% in 1979), was followed in 1980 and 1981 by a decline; in 1982 the ratio again rose a little (0.50% in 1981, 0.52% in 1982).

The corresponding figures after deduction of agricultural charges (net expenditure) are 0.35% in 1976, 0.47% for 1979 and 1980, 0.42% for 1981 and 0.43% for 1982.

3. Changes in the regulations governing the EAGGF Guarantee Section

3.1. Council legislation

- a) Measures ranking as intervention to stabilize the agricultural markets, and therefore financed by the Guarantee Section, are listed in the annex to Regulation (EEC) No 1883/78⁽¹⁾. This list is regularly updated to include measures adopted, extended or repealed since the last amendment.

The last updating was made by Regulation (EEC) No 1262/82 of 17 May 1982⁽²⁾. A further amendment was proposed in January 1983.

(1) OJ No L 216, 05.08.1978, p. 1

(2) OJ No L 148, 27.05.1982, p. 1

- b) As a result of changes in the regulations governing the common organizations, allowing public storage of certain products previously excluded from this facility (alcohol produced from certain wine distillation operations, and sheepmeat), the Council decided, in Regulation (EEC) No 3045/82, of 15 November 1982⁽¹⁾, to adapt Regulation (EEC) No 3247/81⁽²⁾ on the financing by the EAGGF Guarantee Section of certain intervention measures, in particular those consisting of the buying-in, storage and sale of agricultural products by intervention agencies.

3.2. Commission legislation

- a) Pursuant to Regulation (EEC) No 3247/81 (referred to above) and in particular Article 7 of this Regulation, the Commission adopted, on 2 June 1982, Regulation (EEC) No 1365/82⁽³⁾. This regulation determines the financing by the EAGGF Guarantee Section, on a flat-base basis, of expenditure incurred in the free distribution of fruit and vegetables withdrawn from the market by producers' organizations or bought in by intervention agencies.
- b) On 12 October 1982, the Commission also adopted Regulation (EEC) No 2723/82⁽⁴⁾, determining the rate of interest to be used for calculating the costs of financing intervention measures comprising buying-in, storage and disposal. In view of current interest rates, the rate was kept at 9% for 1983.
- c) The Commission also updated the flat-rate amounts dating from 1 January 1980 for physical operations connected with the storage and processing of agricultural products bought in. A Commission decision of 15 November 1982 updated these amounts as from 1 January 1982. The decision entailed an increase in relevant expenditure of about 21 million ECU per year.

(1) OJ No L 322, 18.11.1982, p. 5

(2) OJ No L 327, 14.11.1981, p. 1

(3) OJ No L 153, 03.06.1982, p. 14

(4) OJ No L 289, 13.10.1982, p. 10

- D) The first paragraph of Article 8 of Regulation (EEC) No 1883/78 stipulates that intervention stocks must be valued at the end of the year at the average buying-in price. Consequently, the Commission adopted on 7 January 1983 Regulation (EEC) No 44/83⁽¹⁾ fixing the prices to be referred to for the purposes of calculating the value of the agricultural products stored at 31 December 1982 and to be carried over to 1983. The second paragraph of Article 8 of Regulation (EEC) No 1883/78, allowing of financial depreciation of quantities held in intervention at 31 December, was not used in 1982.

(1) OJ No L 6, 08.01.1983, p. 5

TITLE II

CASH POSITION AND FINANCIAL ADMINISTRATION

4. Advance payments

- 4.1. Article 5(2) of Council Regulation (EEC) No 729/70 on the financing of the Common Agricultural Policy⁽¹⁾ provided for the transfer to the Member States of the Community funds needed to cover expenditure chargeable to the EAGGF Guarantee Section.
- 4.2. Commission Regulation (EEC) No 380/78 provides detailed rules for the operation of a system of advance payments⁽²⁾. These rules and those relating to the charging of the member countries' disbursements to the Community budget are set out in Title VIII of the Financial Regulation⁽³⁾ (cf. Tenth Financial Report (1980), pp. 20 to 22).
- 4.3. As for 1981, data sent in every month by the Member States on the paying departments' actual payments and forecast payments were processed by computer, enabling dissemination of information on the utilization of appropriations to be speeded up and the deadlines set in Article 97 of the Financial Regulation to be complied with.

(1) OJ No L 94, 28.04.1970, p. 13

(2) OJ No L 56, 27.02.1978, replacing Regulation (EEC) No 2697/70 as amended by Regulation (EEC) No 1823/73

(3) OJ No L 356, 31.12.1977

5. Advance payments to the Member States⁽¹⁾

5.1. Decisions in 1982

In respect of 1982, the Commission adopted 17 decisions on advance payments, four of which were extraordinary and one of which was supplementary for December. Among the extraordinary advance payments, three concerned a single Member State following the under-estimating of expenditure for July, October and November, the other, for December, concerned five Member States, and was the result of the very rapid increase in financial needs at the end of the year.

The latter decision, and the supplementary advance payment, resulted from the uncertainty as to appropriations remaining available for 1982 at the time of the decisions on advance payments for December, since a procedure for adoption of the supplementary and amending budget designed to reduce the EAGGF guarantee appropriations was under way.

With regard to the milk non-marketing and dairy herd conversion premiums (Regulation (EEC) No 1078/77), 60% of which are chargeable to the Guarantee Section and 40% to the Guidance Section, the Commission adopted 12 decisions on advance payments. In this report, this expenditure is included in its entirety in respect of cash aspects but only up to 60% in respect of budgetary aspects.

5.2. Funds available in the Member States during the year

Total funds placed at the disposal of the Member States for expenditure to be disbursed in 1982 were 12 592 million ECU⁽²⁾, 12 531.7 million ECU for the Guarantee Section and 60.3 million ECU for the Guidance Section⁽³⁾.

(1) See Annexes 11 and 12.

(2) Not including direct payments of 4.8 m ECU.

(3) These funds available constitute the share of the Guidance Section (40%) in the milk non-marketing and dairy herd conversion premiums.

TABLE No 6

FUNDS AVAILABLE TO AND EXPENDITURE BY THE MEMBER STATES FOR 1982

(Guarantee and 100% of milk premiums)

m ECU

Member States	Net balances at 31.12.81	Advance for 1982 (including exchange differences)	Total available for 1982	Expenditure from 01.01.82 to 31.12.82	Funds available at 31.12.82	Utilization of advance payments
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) - (d)	(f) = (d)/(c).100
Belgium	5,2	532,8	538,0	536,2	1,8	99,7
Denmark	22,0	544,9	566,9	565,4	1,5	99,7
Germany	25,1	2.075,3	2.100,4	2.053,5	46,9	97,8
Greece	15,3	672,1	687,4	684,6	2,8	99,6
France	155,1	2.782,7	2.937,8	2.877,3	60,5	97,9
Ireland	19,3	495,9	515,2	503,0	12,2	97,6
Italy	9,0	2.465,8	2.474,8	2.508,6	- 33,8	101,4
Luxembourg	0,3	2,5	2,8	2,7	0,1	96,4
Netherlands	6,0	1.458,2	1.464,2	1.429,4	34,8	97,6
United Kingdom	15,7	1.288,8	1.304,5	1.298,7	5,8	99,6
TOTALS	273,0	12.319,0	12.592,0	12.459,4 (1)	132,6	98,9
Of which,						
.. Guarantee	267,1	12.264,6	12.531,7	12.400,8	130,9	99,0
.. Guidance	5,9	54,4	60,3	58,6	1,7	97,2

(1) Not including direct payments of 4 750 377.81 ECU.

Utilization of these refunds was 12 459.4 million ECU, thus leaving a balance at 31.12.1982 of 132.6 million ECU, of which 130.9 million ECU were for the Guarantee Section.

5.3. Rate of utilization of funds available

The ratio of expenditure paid out in 1982 and the funds at the disposal of the Member States for this purpose show that 98.9% of the funds placed at their disposal were used (Table No 6, column f).

A comparison of the average of the funds available to cover expenditure in each month with the average of the balances available after payment indicates an average rate of utilization of 88.6% (Table No 7, column c), well above the corresponding rate for 1981 (81.3%).

5.4. Direct payments

The Commission makes direct payments to operators in certain cases. These are payments for certain measures which are not traditional market operations but are designed, for example, to broaden the scope for disposal of products in the olive oil and hemp and flax sectors, financed on the basis of sums withheld from producers. Following a judgment of the Court of Justice, compensatory payments also had to be made to certain grits and maize operators. Thus, in 1982, the Commission made the following direct payments to beneficiaries :

- a) a sum of 624 528.71 ECU against appropriations carried over from 1981,
- b) a sum of 2 104 904.54 ECU against 1982 appropriations.

A sum of 2 645 437.27 ECU was also committed in 1982 and carried over automatically to 1983.

6. Administration of appropriations

On 10 May 1982, the Council approved the carryover of "non-automatic" appropriations of 161 700 000 ECU, including 100 million ECU for the milk products sectors for schemes to scale down public stocks of skimmed-milk powder and 61.7 million ECU for various sectors, designed to cover expenditure resulting from reduced-price deliveries of certain products to Poland.

TABLE No 7

Average rate of utilization of Community funds for 1982
(Guarantee + 100% of milk premiums)

				m ECU
MEMBER STATES	Average Community funds available in the Member States for one month's expenditure (see Annexes 13 and 14, lines C)	Average balance available after the month's expenditure (see Annexes 13 and 14, lines E)	Average rate of utilization	
	(a)	(b)	(c) = $\frac{(a)-(b)}{(a)} \times 100$	
Belgium	57,3	12,6	78,- %	
Denmark	47,6	0,6	98,7 %	
Germany	238,0	66,9	71,9 %	
Greece	76,6	19,5	74,5 %	
France	295,1	55,3	81,3 %	
Ireland	53,3	11,3	78,8 %	
Italy	179,3	./.	29,7 116,6 % (1)	
Luxembourg	0,4	0,2	50,- %	
Netherlands	108,0	./.	11,1 110,3 % (1)	
United Kingdom	116,9	8,6	92,6 %	
EEC	1.172,5	134,2	88,6 %	

- (1) The abnormal rate exceeding 100% is accounted for by the fact that in the course of the year funds placed at the disposal of the Member States about the 20th of each month for expenditure in the following month can in fact be used as soon as they are received.

6.1. Appropriations available (m ECU)

Original budget	13 703 050 (1)
Carryover of non-automatic appropriations from 1981	+ 161 700
	13 864 750
Transfer out of EAGGF Guarantee	- 285 991
	13 578 759

- (1) Titles I and II including 454 m ECU entered in Chapter 100 and 31,75 m ECU in Chapter 40 for the fisheries products markets organization.

6.2. Transfers of appropriations

Given the expenditure situation, the Commission proposed and the budgetary authority approved certain transfers from the EAGGF Guarantee Section.

These were carried out as follows :

- 12.5 million ECU from Chapter 10 (cereals and rice) and 13 million ECU from Chapter 21 (beef/veal) to Chapter 95 to cover the financing of emergency aid for Lebanon (10 m ECU) and Poland (15.5 m ECU),
- 20.3 million ECU from Chapter 17 (tobacco) to Chapter 69 to cover the payment of special aids in the raw tobacco sector following the earthquake in Italy in November 1980,
- 44.828 million ECU in Chapter 20 (milk and milk products) and 195.363 million ECU in Chapter 100 (provisional appropriations) to a number of other chapters of the Community budget replacing the preliminary draft supplementary and amending budget No 1/82 which had been rejected by the Council.

In February 1983 the Commission proposed, and the Council approved in March 1983, a set of chapter-to-chapter transfers within Titles I and II for a total of 408.2 million ECU. This type of transfer is inherent in the EAGGF Guarantee Section financing system, namely decentralized payments at national level by the use of Community advance payments. Thus, only after the governments have made their disbursements is the Commission in a position to ascertain accurately the scale of expenditure for each agricultural policy measure, and therefore for each budgetary heading. The amounts involved in these transfers were fairly large because of the appreciable short-term changes occurring during the year, in particular with regard to oilseeds, fresh fruit and vegetables and tobacco as a result of the heavy 1982 harvests, and in the processed fruit and vegetables, textile plants and wine sectors, because of the speed-up of payments.

TABLE No 8

Appropriations

m '000 ECU

Sector	Chap.	Original appropriations	Non-automatic carryover from 1981	Transfers of appropriations	Appropriations available	Expenditure 1982
Cereals and rice	10	2.101.200	10.100	- 127.400	1.983.900	1.874.821
Sugar	11	1.225.500	-	+ 18.000	1.243.500	1.241.840
Olive oil	12	684.000	1.600	-	685.600	493.089
Oil and protein plants	13	621.000	-	+ 194.000	815.000	803.478
Textile plants and silkworms	14	114.000	-	+ 3.000	117.000	116.371
Fruit and vegetables	15	849.000	3.600	+ 66.000	918.600	914.305
Wine	16	416.000	-	+ 156.000	572.000	570.621
Tobacco	17	618.000	-	+ 15.000	633.000	622.632
Other sectors or agricultural prods	18	57.000	-	-	57.000	53.374
Milk and milk products	20	3.929.600	133.700	- 553.128	3.510.172	3.327.693
Beef/veal	21	1.415.000	5.600	- 13.000	1.407.600	1.158.564
Sheep- and goatmeat	22	224.000	-	+ 28.000	252.000	251.722
Pigmeat	23	159.000	7.100	-	166.100	111.663
Eggs and poultry	24	116.000	-	-	116.000	103.920
Non-Annex II	25	410.000	-	+ 5.500	415.500	414.419
ACAs	27	3.000	-	-	3.000	367
NCAs	28	275.000	-	+ 115.000	390.000	312.696
Provisional approps and clearances	29	P.M.	-	-	P.M.	-
Fisheries	40	31.750	-	+ 2.400	34.150	33.976
TOTAL		13.249.050	161.700	(+)- 90.628	13.320.122	12.405.551

(+) This amount was transferred : - 25 500 000 ECU to Article 950 "Aid to disaster victims in developing and other non-member countries".
 - 20 300 000 ECU to Article 690 "Aid to disaster victims in the Community".
 - 44 828 000 ECU to various non-EAGGF chapters.

6.3. Expenditure

6.3.1. Expenditure charged for 1982 totals 12 405.6 million ECU. In addition to expenditure declared by the Member States as paid in 1982 (12 400.8 m ECU), this amount includes direct payments of 4.8 million ECU.

A detailed analysis of expenditure by sector is given in the first part of this report in Table No 1 and in Annex II. Table No 9 below gives a breakdown of expenditure by Member State.

This breakdown definitely cannot be treated as a reliable indication of actual shares of the Member States, since payment lead-times vary widely from Member State to Member State and since expenditure by paying agencies in any given Member State cannot really be treated as peculiar to this Member State because the Community is a unified economic area for agricultural products. Thus, for example, certain export refunds for products from one Member State are paid by another Member State.

6.3.2. Budget operations

6.3.2.1. Commitments

	ECU
- Global provisional commitments corresponding to the advance payments made to Member States in respect of 1981	12 531 665 591.89
- Commitments for direct payments	4 750 377.81
- Commitments itemized in accordance with budget nomenclature	12 405 551 391.08
- Balance of global commitments cancelled in respect of 1982 and recommitted for 1983	130 864 578.62

TABLE No 9

Expenditure recorded in the Member States in
1982 by type of financing (1)

							m ECU
Member States	Refunds	Intervention	Totals 1982		1981		
			m ECU	%	m ECU	%	
Belgium	349,-	186,5	535,5	4,32	4,49		
Denmark	371,8	186,9	558,7	4,50	4,61		
Germany	762,7	1.267,3	2.030,-	16,36	18,47		
Greece	88,8	595,8	684,6	5,52	1,31		
France	1.392,8	1.476,3	2.869,1	23,13	28,24		
Ireland	301,-	199,8	500,8	4,04	3,96		
Italy	292,9	2.215,7	2.508,6	20,22	18,53		
Luxembourg	0,5	2,2	2,7	0,02	0,04		
Netherlands	887,3	537,5	1.424,8	11,48	10,59		
United Kingdom	606,9	679,1	1.286,-	10,37	9,75		
Totals MS	5.053,7	7.347,1	12.400,8	99,96	99,99		
Direct payments	-	4,8	4,8	0,04	0,01		
Totals EEC	5.053,7	7.351,9	12.405,6	100,-	100,-		

(1) This takes no account of corrections to the breakdown of expenditure by Member State under the arrangement whereby exporting Member States pay intra-Community MCAs for importing Member States (see Table No 3).

6.3.2.2. Charges for payment

With the exception of a sum of 2 645 437.27 ECU committed for direct payment by the Commission, the amounts charged for payment, which totalled 12 402 905 953.81 ECU, correspond to the itemized commitments.

6.4. Carryovers of appropriations

6.4.1. 624 528.71 ECU of the 1981 appropriations carried over automatically to 1982 (704 535.95 ECU) were utilized. The residual 80 007.24 ECU was cancelled.

6.4.2. The following 1982 appropriations committed for direct payments by the Commission were carried over automatically to 1983 :

Item 1221 (olive oil)	1 645 437.27 ECU
Item 1401 (flax)	<u>1 000 000.00 ECU</u>
	2 645 437.27 ECU
	=====

6.4.3. The Commission had also proposed, and the Council approved, the carryover to 1982 of the following appropriations under Article 6(3) of the Financial Regulation :

6249 - Other measures concerning the milk and milk products sector :	100 m ECU
Miscellaneous - refunds on products for Poland :	<u>61.7 m ECU</u>
	161.7 m ECU
	=====

These appropriations were used as follows :

6249 - Other measures concerning the milk and milk products sector :	88.18 m ECU
Miscellaneous - refunds on products for Poland :	<u>23.41 m ECU</u>
	111.59 m ECU
	=====

The Commission requested no carryover of appropriations from 1982 to 1983.

6.5. Summary of the execution of the 1982 budget

The execution of the 1982 budget, EAGGF guarantee part⁽¹⁾, can be summarized as follows :

Original budget ⁽²⁾	13 703 050 000.00 ECU
Transfers out of EAGGF	<u>285 991 000.00 ECU</u>
	13 417 059 000.00 ECU
Carryover of 1981 appropriations	<u>161 700 000.00 ECU</u>
	13 578 759 000.00 ECU
Charges for payment	<u>12 402 905 953.81 ECU</u>
	1 175 853 046.19 ECU
Appropriations committed and automatically carried over to 1983	<u>2 645 437.27 ECU</u>
Unused appropriations cancelled, of which 50 185 999.25 ECU appropriations carried over from 1981.	1 173 207 608.92 ECU

(1) Including Chapter 40 - Fisheries

(2) Including Chapter 100 and Chapter 40 - Fisheries.

TITLE III

7. INVESTIGATIONS, IRREGULARITIES AND RELATED WORK

7.1. Verification of expenditure chargeable to the EAGGF Guarantee Section

The Member States' authorities must verify that the operations financed by the EAGGF have actually taken place and that the requirements have been complied with.

To help the authorities combat any improper and/or fraudulent use of funds paid by the Guarantee Section, the Commission has legal instruments which, in addition to those concerning on-the-spot auditing in connection with accounts clearance, enable it to carry out selective checks and to organize special investigations where there is presumption of irregularity or fraud.

7.2. Selective checks

In 1982, Financial Control completed a selective check in the Member States concerning intervention in the fruit and vegetable sector. This operation, the results of which were notified to the Member States, suggested a number of improvements to the national management and auditing systems and to Community legislation. Thereafter, Financial Control organized a further series of selective checks with regard to aspects of the physical verification of public intervention stocks. This operation was completed in early 1983.

7.3. Specific investigations carried out by the Member States at the request of the Commission

Community law allows the Commission to ask a Member State to carry out inquiries relating to operations financed by the Fund, particularly if it takes the view that irregularities have taken place at the expense of the EAGGF Guarantee Section.

In 1982, on the basis of information from various sources, the Commission asked the Member States to carry out such investigations on 14 occasions.

The investigations concerned the following sectors : fruit and vegetables (5), milk products (4), beef/veal (3), cereals and wine (1 each).

The breakdown among Member States was as follows :

	B	DK	D	F	GR	IRL	I	L	NL	UK	Total
	1	0	1	1	0	1	6	0	1	3	14

The total number of investigations organized was the same as that in the two previous years, which shows that the Commission is pursuing its efforts in this field and that it attaches considerable importance to this type of investigation.

Of the 14 investigations started, 12 are still under way and no estimate can now be made of the total sum involved.

Of the nine investigations still under way at the end of 1981, three have been completed. For one of them, the recovery procedure is still in hand.

7.4. Mutual information system provided for in Regulation (EEC) No 283/72

The Member States and the Commission's staff have introduced and developed a mutual information system involving :

- a) prompt exchange of information on irregularities which are liable to exert effects very rapidly outside the Member State concerned and those revealing new fraudulent practices (Article 4 of Regulation (EEC) No 283/72).

The number of notifications under the prompt exchange of information system in 1982 was as follows :

	B	D	DK	F	GR	IRL	I	L	NL	UK	COM	Total
Total 1972-1980	13	10	0	12	0	11	1	0	2	50	11	110
Total 1981	4	2	0	0	0	3	1	0	0	6	0	16
Total 1982	8	0	0	3	0	0	0	0	1	3	1	16

The number of notifications under the system shows little change, and this indicates that cooperation between the Member States and the Commission is effective.

The notifications under the system concern mainly beef/veal and milk products (butter and cheese).

- b) Mutual assistance organized under Regulation (EEC) No 1468/81 "to ensure the proper implementation of the customs and agricultural regulations".

Under this arrangement, the competent authorities of each Member State send to the other Member States any information hampering or liable to hamper the proper implementation of the customs and agricultural regulations and send to the Commission information on merchandise involved in fraudulent operations and on the methods used.

Regulation (EEC) No 1468/81 is administered by the Customs Union Service. The Directorate-General for Agriculture and the Directorate-General for Financial Control collaborate when agricultural regulations are involved.

7.5. Irregularities detected

Irregularities are notified on a quarterly basis by the Member States to the Commission under Articles 3 and 5 of Regulation (EEC) No 283/72. Details of the notifications are given in Annex 17.

For the third year running, the number of irregularities shows an increase and is well above the average for previous years. The table below does not include notifications concerning the milk non-marketing premium. This scheme was started only in 1977 and is not operated in all the member countries (eight countries in 1982). In addition, a considerable proportion of the cases constitute irregularities which are not fraudulent.

I. Irregularities notified ⁽¹⁾

	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982
: m ECU	1,25	4,24	2,96	5,90	9,23	2,96	1,93	19,61	15,72	34,97
: of which	:	:	:	:	:	:	:	:	:	:
: recovered	0,68	1,10	1,41	2,82	2,64	1,32	1,31	1,83	3,89	0,74
: Number of cases	- annual average : 116					: 181 : 152 : 214				
: Amount in m ECU	- annual average : 4,06					: annual average : 23,44				

In 1982, the breakdown of the number of cases by Member states was as follows :

	B	DK	D	F	GR	IRL	IT	LUX	NL	UK	TOTAL
:	1	19	109	18	0	1	34	0	9	23	214

(1) Except cases concerning the milk non-marketing premium.

II. Irregularities notified concerning the milk non-marketing premiums :

	1979	1980	1981	1982
M ECU	0,30	0,47	0,72	1,66
of which, recovered	0,16	0,23	0,26	0,31

The breakdown of cases and amounts concerned by Member States was thus as follows in 1982 :

	D	DK	FR	UK	NL	TOTAL
Number of cases	65	34	46	17	14	176
M ECU	0,57	0,37	0,22	0,11	0,39	1,66
of which, recovered	0,04	0,05	0,06	0,02	0,15	0,32

Here too, the number of cases notified has risen steadily, from 40 in 1979 for five Member States to 176 in 1982 for six Member States (see Annex 19).

The uneven distribution in numbers of cases of irregularities notified by the Member States persists.

The fact that the number of cases communicated is higher in certain Member States does not necessarily imply that fraud is more prevalent in those Member States than in the rest of the Community.

7.6. The sums involved

The breakdown by type of expenditure is as follows :

	<u>1982</u>	<u>1981</u>
Refunds	13.14%	54.88%
Intervention	86.26%	36.87%
MCAs	0.60%	8.25%

In 1982, the fruit and vegetables sector alone accounted for 78% of the total of amounts which should not have been paid.

There were 28 cases of irregularities, involving an amount of 27.15 million ECU for 1978 and 1979, in connection with the Community aid schemes for the processing of tomatoes. The cases were discovered after the relevant years and it took the Member State concerned some time to carry out the appropriate investigations before notifying the Commission. The amount concerned will probably be reduced as a result of the legal actions now in hand.

7.7. Recovery of amounts wrongly paid

A list of the sums recovered is given in Annex 18.

The amounts of money recovered at the end of the 1982 financial exercise (0.7 m ECU) may appear small in relation to the sums paid in error. However, account must be taken of the large amounts involved in the case of aid for processing of tomatoes referred to in point 7.6 above. Recovery operations cannot begin until after completion of the judicial enquiries currently in progress in Italy, and the resulting court cases.

7.8. Meetings of the EAGGF irregularities working group

This group meets to review with the Member States' representatives responsible for auditing and investigations the cases of presumed and definite irregularities. The group has been asked to work out what action should be taken with regard to prevention and prosecution. Apart from the group's regular meetings, a number of special meetings were organized in 1982 attended only by the experts of the Member States concerned with specific problems. At these meetings the action to be taken to prevent smuggling of agricultural products on the Belgo-Netherlands frontier was studied. The products concerned were beef/veal, eggs, poultry and certain products for use in feed.

These fraudulent operations, which consisted of false declarations of quantities, or sometimes of the complete absence of the declaration, involved the MCAs, and built up as a result of the diverging fluctuations of the currencies of the two countries in 1982, which had led to the introduction of MCAs between the two Member States for the first time. Cooperation between the Commission's staff and the national authorities led to more rigorous checks at customs stations in both Belgium and the Netherlands.

7.9. Computer treatment of irregularities

A meeting with national experts was held in 1982 to consider the best approach to the establishment of a computerized irregularities file. Consultation among the Commission's various departments led to agreement on the main lines of an action programme, but, for budgetary reasons, action was deferred. The question has been solved under the 1983 budget, and preparatory work has now begun.

7.10. Training of EAGGF inspectors

In 1982, as in previous years, the Commission's staff organized, as part of its arrangements to help national inspectors responsible for operations relating to the EAGGF Guarantee Section financing system, a seminar to discuss and contrast views and experience in connection with the practical implementation of Directive 77/435/EEC for the safeguard of Community funds.

7.11. Audit of commercial documents

Directive 77/435/EEC, the "audit directive", concerned the institution in each Member State of regular and systematic verification of the commercial documents of firms the receipts and/or fees of which, connected with the EAGGF, have exceeded 120 895 ECU in the year before the verification. Experience has shown that most irregularities against the EAGGF have been discovered in the course of subsequent audit work.

Except for Greece, which is now making the necessary implementing arrangements, all the Member States have adopted the national regulations for the full implementation of the directive.

TITLE IV

8. CLEARANCE OF ACCOUNTS

In 1982 the EAGGF staff again made every effort to make good the time lost with regard to accounts clearance work and to make improvements in the clearance procedure. This work has been carried out in strict cooperation with the Financial Control and Legal Service staffs.

On 14 January 1983, the Commission adopted its accounts clearance decisions relating to expenditure in 1976 and 1977. The stage of "dialogue" with the Member States on problems connected with 1978 and 1979 was started in August 1982, when official letters were sent. It continued in 1983 with bilateral talks with the various delegations, and draft decisions will go to the Commission in the course of 1983.

With regard to 1980 and 1981, the EAGGF intends to complete by the summer of 1983 documentary and on-the-spot checks started in the autumn of 1982. The following "dialogue" phase should be completed by the end of 1983, so that draft decisions can go to the Commission in early 1984.

For expenditure declared for 1982, verification on-the-spot should be carried out in the last quarter of 1983.

8.1. The 1976 and 1977 accounts

In an effort to make good some of the time lost, the accounts for 1976 and 1977 were audited together, so that the total amount involved is 12.4 billion ECU. The relevant work was carried out by the responsible departments within one year for both sets of accounts.

The following points should be stressed :

- the dialogue procedure between the EAGGF and the Member States, introduced for the first time for the 1974 + 1975 accounts clearances, was again used for 1976 + 1977. The purpose of this procedure is to sift out as far as possible all disputes with regard to the implementation of Community regulations and to provide the Commission with the fullest information before adopting its rulings.

The procedure has substantially improved cooperation between the EAGGF staff and the Member States;

- in its decisions on accounts clearance for 1976⁽¹⁾ and 1977⁽²⁾, the Commission, when assessing disputes, was guided by the effective application of Community law by the Member States. In a number of cases, expenditure was allowed for EAGGF financing although not all Community requirements had been complied with to the letter by the Member States.

In such cases, the EAGGF took account once again of extraordinary situations or special circumstances arising in certain specific cases. The EAGGF, nonetheless, was satisfied that there had in no case been a relaxation of control and that the expenditure had been made properly.

On this occasion, the Commission again stresses that acceptance of such expenditure definitely does not mean that the Commission acknowledges that the administrative practice followed by the Member State concerned is in line with the relevant provisions. It is therefore clear that the Member States concerned must change their management of the measures concerned in line with the Commission's observations in order to comply fully with Community law;

- the financial results of the accounts clearance work as a whole can be summarized as follows (cf. Annexes 20 to 22) (3):
 - a) the expenditure declared for the clearance of the 1976 accounts totalled 5 379.2 million ECU, while the expenditure charged for that year was 5 362.5 million ECU.

After corrections made on the basis of accounts clearance work, Community financing was reduced by 69.2 million ECU, about 1.3% of expenditure declared.

(1) OJ No L 38, 10.02.1983, p. 20-36

(2) OJ No L 40, 12.02.1983, p. 40-63.

(3) Parities applicable on 14 June 1982.

The clearance of the 1976 accounts therefore releases, under Article 99 of the Financial Regulation, an additional amount of 52.5 million ECU for the current year.

- b) The expenditure declared for the clearance of the 1977 accounts, not including measures taken in accordance with Regulation (EEC) No 1078/77, totalled 6 628.8 million ECU, while the expenditure charged was 6 614.4 million ECU. After corrections on the basis of accounts clearance work, Community financing was reduced by 70.1 million ECU, about 1.1% of expenditure declared.

Under Article 99 of the Financial Regulation, the clearance of the 1977 accounts therefore released an additional amount of 55.7 million ECU for the current year.

8.2. The 1978 and 1979 accounts

Again to save time, the documentary evidence for 1978 and 1979 and the on-the-spot checks were carried out together. A total of 18.88 billion ECU was checked. All the main paying agencies were visited for checks in respect of the main categories of expenditure. At the end of the dialogue phase with the Member States and after consultation of the Fund Committee on the results of the checks and the draft decisions, the Commission plans to adopt decisions as early as possible in 1983 on the final clearance of the accounts. It must be remembered in this connection that because of additional investigations on various items of expenditure for preceding years, which have been allowed subject to reservation by the Commission, the accounts clearance work, especially for 1978, is a good deal heavier. The Commission also had to await the judgments of the Court of Justice in Cases No 45/82, No 61/82 and No 60/82 before reaching final conclusions in similar cases. These judgments were handed down on 15 March 1983 and all the complaints of the Member States concerned were rejected (cf. point 8.4 of the Eleventh Financial Report).

8.3 The 1980 and 1981 accounts

Inspection of documents and the visits are now being made, so that the dialogue phase can begin during 1983. However, most of the work for 1980 and 1981 - the two years are being taken together - can be carried out only in 1984. The Commission's formal decisions should be adopted also in 1984.

As regards the prompt submission of accounts clearance declarations by the Member States, Table No 10 below shows that the situation for 1981 has improved over that of 1980 for only a few Member States.

TABLE No 10

Member States	Dates when accounts clearance declarations were sent in (date of main report)	
	1980	1981
Belgium	03.07.1981	29.06.1982
Denmark	25.06.1981	25.06.1982
Germany	17.07.1981	19.07.1982
France	09.10.1981	12.08.1982
Greece	-	24.05.1982
Ireland	28.09.1981	05.10.1982
Italy	26.10.1981	22.01.1983
Luxembourg	26.06.1981	28.05.1982
Netherlands	23.09.1981	02.09.1982
United Kingdom	19.08.1981	31.08.1982

As the time lost on accounts clearance work is now gradually being made good, the member States' expenditure declarations must be submitted by the deadlines set if the progress made is to be maintained.

8.4. Complaints from the Member States in respect of the 1976 and 1977 accounts clearance decisions

As mentioned above, the Court of Justice gave rulings on 15 March 1983 with regard to complaints from Italy and the Netherlands concerning the 1974 and 1975 accounts clearances, and dismissed all the complaints.

Luxembourg and Italy have submitted complaints against the 1976 and 1977 accounts clearances.

In Case No 49/83, Luxembourg contests the non-recognition of certain expenditure in the wine sector. 9 639 938 Flux from the 1976 exercise and 5 149 799 Flux from the 1977 exercise are involved.

In Case No 55/83, Italy requests the recognition of 8 461 391 059 Lit for distillation of table wine, and of 401 250 000 Lit spent on the publicity campaign in the beef sector, which were refused in the 1976 exercise.

In Case No 56/83, Italy requests the recognition of 9 368 828 535 Lit for distillation of table wine, and 543 747 547 Lit for the costs of financing for the month of December quantities of cereals transferred to Italy, which were refused in the 1977 exercise.

8.5. Strengthening of preventive action in connection with the audit of EAGGF guarantee expenditure

Experience since 1977 gained in accounts clearance work shows that preventive action designed to ensure proper implementation in accordance with Community regulations by the Member States must be strengthened.

The purpose of this action is to ensure better applicability of the agricultural provisions of the Community having financial implications and the improvement and strengthening of audit provisions in the Community regulations.

Over the years the number of questions raised both by Member States and by operators concerning the interpretation of rules under the common agricultural policy having financial implications has steadily increased. Since 1981, important interpretative questions raised by one Member State have been regularly sent in appropriate forms to all the other Member States for information, with the view of the Commission's staff as to the answers to these questions.

8.6. Systems audit

The Commission keeps under permanent review, with a view to their improvement, the methods it uses for the verification of the EAGGF's Guarantee Section expenditure. The most efficient way of verifying heavy expenditure consists in the use of the systems audit method. In June 1982, the services of the EAGGF, with the participation of Financial Control, organized a seminar in Brussels on systems auditing of the EAGGF Guarantee Section attended by experts in various fields. Although the seminar was not empowered to take formal decisions, it was noted that most of those attending felt that this method should be adopted.

Thereafter, the Commission services tried out systems auditing for a specific EAGGF scheme : refunds on cereals exported in the form of whisky. This scheme, which ended only in 1983, has shown that systems auditing is a suitable method for verifying EAGGF guarantee expenditure. It has advantages both for the Commission and for the Member States, in particular in that it enables the latter to improve their systems with a view to better control.

The Commission proposes to use systems auditing to verify expenditure on export refunds for the entire range of agricultural products for 1982 and subsequent year.

8.7. Special report from the Court of Auditors

On 12 October 1982, the Court of Auditors adopted, under Article 206a(4) of the EEC Treaty, a special report on the clearance of the accounts of the EAGGF Guarantee Section (structure and operation of the system)⁽¹⁾. The report had been sent first to the Commission on 7 April 1982. The Commission's replies to the Court's comments were annexed to the report as published.

8.8. Memorandum

The Commission's staff have presented a completely revised Memorandum concerning the submission of documents by the Member States. Under Regulation (EEC) No 1723/72, the Memorandum is used as an adjunct to the standardized and comparable presentation of the documents required for accounts clearances purposes. This document, No VI/38/83, supersedes all previous documents; it is regularly updated to take account of changes in instruments having an impact on expenditure under the common agricultural policy. The objective is to facilitate the work of clearing the accounts of the Member States and to enable documents to be sent in more quickly to the Commission.

(1) OJ No C 313, 11.11.1982

TITLE V

9. FINANCING OF COMMUNITY FOOD AID FOR PRODUCTS FALLING UNDER THE COMMON ORGANIZATION OF MARKETS

9.1. Main features of Community food aid

9.1.1. General situation

The Council adopted the following Community food aid programmes in 1982 :

- 1 million tonnes of cereals by Decisions 82/270/EEC of 26.4.1982⁽¹⁾ and 82/836/EEC of 3.12.1982⁽²⁾;
- 150 000 tonnes of skimmed-milk powder by Regulation (EEC) No 1037/82 and 1038/82 of 26.4.1982⁽¹⁾;
- 45 000 tonnes of butteroil by Regulation (EEC) No 1039/82 and No 1040/82 of 26.4.1982⁽¹⁾;
- 10 000 tonnes of sugar, of which 6 086 tonnes under the convention with UNRWA and 3 914 tonnes for various developing countries.

On 31.12.1982, there were still 340 000 tonnes of cereals, 65 000 tonnes of skimmed-milk powder and 25 000 of butteroil to be implemented.

To cope with special and emergency situations in certain non-member countries, it has also been decided to provide food aid of 7 034 tonnes of red kidney beans and 12 378 tonnes of vegetable oils.

An exceptional food aid operation was also approved by the Council on 21.12.1981 in Regulation (EEC) No 3723/81⁽³⁾. The appropriations totalled 40 million ECU to be used by 31.12.1982. Virtually all this amount was in fact spent and used for the delivery of various food products such as cereals, vegetable oils, legumes and sugar to the least developed countries (LLDCs). The cereals and rice were consigned through the intervention agencies of the Member States.

(1) OJ No L 120, 01.05.1982
(2) OJ No L 352, 14.12.1982
(3) OJ No L 373, 29.12.1981.

Expenditure of 14 460 930.03 ECU was charged during 1982. For the other products, the Commission's staff made the consignments directly and paid the successful tenderers a total of 24 754 912.85 ECU. The balance, 784 157.12 ECU was not used and was cancelled (cf. Annex 27). These operations were carried out on the basis of world prices, the amounts corresponding to the refunds not being included in the appropriations of 40 million ECU.

Independently of Community food aid as such, the Member States' annual participation (1982) under the 1980 Food Aid Convention, implemented on 1 July 1980 for a period of one year and renewed until 30 June 1983, totals about 722 000 tonnes of cereals (national aid under the Convention).

All these aids ranked for Community financing, full or partial according to case, through the charging to the EAGGF guarantee budget of the amounts corresponding to the refunds, the equivalent of the aids expressed in world prices being charged to Chapter 92 (Community aids) or the national budgets (national aid under the Convention or outside it).

This Title is concerned solely with expenditure under Chapter 92 of the budget of the European Communities, not including items 9250 (expenditure under the Convention between the EEC and UNRWA), item 9270 (exceptional implementing measures) and item 9271 (quality control of products supplied as food aid), as these items are managed by another department (Directorate-General for development).

9.1.2. Mobilization procedure

The products to be supplied as food aid are normally mobilized under the common organizations of markets.

As a rule mobilization takes the form of a tendering procedure, whether the products come from public intervention stocks or are bought on the Community market. In the former case, the call for tenders covers freighting and any processing required as well, in the latter it covers the value of the merchandise plus the other costs mentioned.

Exceptionally, the products may be bought on the Community or world market by private contract (emergencies, non-availability on the Community market, etc.). Community financing may be f.o.b., c.i.f. or free at destination within the beneficiary country, depending on the terms laid down by the Council when the annual programmes or individual schemes are adopted.

9.1.3. Food supplied

The table below gives figures for the food supplied by group of products in 1982, based on tonnages delivered in 1982 at least to f.o.b. stage.

TABLE No 11

Quantities supplied

(tonnes)

Products	Programme 1982	Previous programmes	Various	Total 1982	Total 1981
:Cereals(wheat equiv)	: 617.689	: 226.334	: -	: 844.023	: 918.663
:Skimmed-milk powder	: 86.144	: 71.433	: -	: 157.577	: 142.200
:Butteroil	: 20.842	: 22.411	: -	: 43.253	: 41.657
:Sugar	: -	: 7.086	: -	: 7.086	: 5.270
:Vegetable oil	: -	: -	: 12.378	: 12.378	: 11.000
:Red kidney beans	: -	: -	: 7.034	: 7.034	: 3.195

Total deliveries gathered momentum in 1981 and this continued in 1982, although deliveries of cereals slowed down a little. This was one of the reasons why total expenditure for 1982, at 536 936 076.05 ECU, was relatively high, though 10.7% down on 1981. The breakdown is as follows (cf. Annex 28) :

- expenditure declared by the Member States : 468 594 783.02 ECU
 - direct payments made by the Commission's staff : 68 341 293.03 ECU

TABLE No 12

Overall expenditure in 1982 compared with 1981

ECU

	1981	1982	% 1982/1981 (1981 = 100)
Food aid			
Expenditure declared by Member States	543.117.384,06	468.594.783,02	86,3
Direct payments made by Commission	57.867.567,00	68.341.293,03	118,1
TOTAL	600.984.951,06	536.936.076,05	89,3

9.1.4. Payments

Food aid payments are made through the intervention agencies on presentation by the successful tenderer of the appropriate documents. The provision of the necessary funds for the Member States under Chapter 92 was made by the technique of monthly advance payments in a similar way to the Guarantee Section.

However, for products bought on the world market, the payments were made directly by the Commission. The contracts concerning the funding of aid in the form of non-traditional agricultural products (olive oil, sunflower) bought on the Community market were also handled by the Commission's staff and inter alia under operations for least advanced countries (cf. 9.1.1.).

9.2. Cash position

9.2.1. Advance payments

The advance payments requested by the Member States and approved by the Commission totalled 493 940 735.83 ECU for 1982 (see Annex 24, col. b).

The table below gives a breakdown by Member State of the advance payments approved, the expenditure made and the rate of utilization of the advance payments.

TABLE No 13
Breakdown and utilization of monthly advance payments in 1982

ECU			
Member States	Advance payments (1)	Expenditure at 31.12.1982 (2)	Rate of utilization %
Belgium	77.449.946,59	76.579.907,17	98,9
Denmark	9.964.718,31	9.602.456,55	96,4
Germany	155.955.406,27	126.843.562,06	81,3
Greece	11.945.193,84	11.911.395,40	99,7
France	146.835.487,48	138.806.662,04	94,5
Ireland	11.410.346,63	10.594.907,36	92,9
Italy	32.477.301,97	29.157.061,74	89,8
Luxembourg	o	o	-
Netherlands	41.666.077,20	40.812.054,53	98,0
United kingdom	27.630.081,87	24.286.776,17	87,9
TOTAL EEC	515.334.560,16	468.594.783,02	90,9

- (1) Including the balance available at 31.12.1981 as shown in the Eleventh Financial Report (cf. p. 93 Annex 20, col. e), a sum of 21 393 824.33 ECU (ECU rate valid for advance payments of January 1982, namely that of 20.11.1981.)
- (2) Expenditure declared by the Member States.

Comparison of these figures with those for 1981 shows a contraction in food aid expenditure carried out under the advance payments arrangement of about 13.7%. The rate of utilization of the advance payments, which was 96% in 1981 fell to 91% in 1982.

9.2.2. Changes in the cash position

Annex 24 shows the cash position as at 31.12.1982. The sum available for the Community (before adjustment and given in a breakdown by Member State) was 46 739 777.14 ECU. This amount, corresponding to advance payments not used by the Member States at 31.12.1982, has been readjusted in relation with the ECU rate valid for advance payments of January 1983 (Annex 24, col. e).

This accounting operation has no impact on the food aid accounts balances held in national currencies by the Member States.

9.3. Administration of appropriations

9.3.1. Total appropriations available and committed in 1982

The appropriations available and committed in 1982 were the following (cf. Annexes 26, 27 and 29) in ECU :

- carried forward from 1981 because of deferred implementation of certain schemes	107 577 692.46
- original appropriations entered in the 1982 budget - Chapter 92	499 600 000.00
- appropriations managed by D.G. for Development :	
a) transfer to Article 926 from elsewhere in Chapter 92	- 16 000 000.00
b) Article 927 (other food aid expenditure)	- <u>1 500 000.00</u>
	589 677 692.46
	=====

The corresponding amount for 1981 was 718 198 505.87 ECU (the increase for 1982 is 17.9%).

9.3.2. Payments

a) Expenditure declared by the Member States

Table No 13 and Annexes 24 to 28 show the expenditure declared by the Member States, namely a total of 468 594 783.02 ECU.

The amounts charged to the budget in 1982 will not necessarily be the same as those in the final annual accounts to be shown subsequently in the Commission's clearance decisions. The differences between the advance payments approved and actual expenditure constitute the balances available at 31 December 1982. They are considered as advances for 1983 and the Member States may therefore use them to meet expenditure incurred in 1983.

b) Direct payments

Apart from the advance payments made to intervention agencies in the Member States, the Commission made - as in the past - a number of direct payments to certain countries and agencies as contributions towards the cost of transporting and distributing food aid supplies. A number of contracts were also concluded through the Commission for purchases of food on the world market and the EAGGF Guarantee Section made the relevant payments.

The total for these direct payments in 1982 was 68 341 293.03 ECU (cf. Annex 28). The breakdown by beneficiary is given in the table below.

The increase in direct payments over 1981 was 18.1%.

TABLE No 14

Breakdown of direct payments by beneficiary

Beneficiary	Direct payments
Bangladesh	4.017.171,01
Central African Republic	116.039,09
Chad	4.666.403,36
China	20.544,64
Dominica	247.592,92
Grenada	68.775,00
Guinea	3.010,68
India	13.280.186,15
Lesotho	188.619,25
Maldives	31.798,86
Mali	400.000,00
Nepal	60.000,00
Nicaragua	1.603.401,42
Niger	1.703.237,20
Somalia	5.107.624,35
Sudan	493.673,33
Swaziland	31.573,16
Tanzania	2.850.000,00
Upper Volta	400.000,00
A.I.C.F.	260.000,00
C.R.S.	984.314,95
NGOs	9.229.801,97
U.N.H.C.R.	3.312.208,04
U.N.R.W.A.	1.161.859,57
W.F.P.	18.103.458,08
TOTAL	68.341.293,03

9.3.3. Charging to the budget

The amounts of expenditure declared by the Member States are normally charged as a global sum to the budget every month, while direct expenditure by the Commission's staff under the 1977 Financial Regulation is charged on a case-by-case basis.

9.3.4. Transfers

During the year, transfers within Chapter 92 proved necessary to adapt the appropriations made under specific headings to the needs arising from the monthly charging of expenditure declared by the Member States. The table in Annex 26 shows all the transfers made under the appropriations for 1982. The negative balance of 16 million ECU represents an amount transferred to item 9260 to allow of the execution of an education programme agreed under the Convention between the EEC and UNRWA (Palestinian refugees) from items 9213 (8 815 600 ECU) and 9201 (7 184 400 ECU).

Among the transfers made, it should be noted that the items for previous rice and sugar programmes had no appropriations, hence the need for transfers for the charging of the expenditure declared by the Member States.

Also with regard to the other headings relating to previous programmes, the budgetary appropriations proved inadequate, hence the execution of transfers from the corresponding headings of the 1982 programmes.

These transfers proved possible because deliveries under the 1982 programme were not as large as foreseen.

9.4. Appropriations carried over to 1983

Under the 1977 Financial Regulation, the 1982 budget appropriations were committed as soon as the programmes were adopted by the Council for that year, i.e. from 26 April 1982 onwards. Not all the appropriations committed led to payments, because of the relatively late date by which the programmes were adopted. The difference between the appropriations committed and total payments was therefore carried over automatically to 1983.

The rate of execution of the operations planned was as high in 1982 as in 1981, so that the appropriations to be carried over to 1983 are smaller than in previous years; they concern an amount of 51 725 459 ECU, or 10.7% of the appropriations for 1982. (The figure was 21.3% in 1981).

9.5. Closure of accounts

9.5.1. Verification

- For each food aid scheme, a detailed statement of expenditure is made out by the relevant intervention agency, following procedures laid down in the Financial Regulations. As soon as they are received, the vouchers and documents are checked carefully on the basis of information available to the Commission, including the intervention prices, the tender award prices and the amounts relating to refunds. Further verification is then carried out at the headquarters of the paying agencies.
- With regard to the payments made directly by the Commission, these are subject to the general management rules set out in the 1977 Financial Regulation.

9.5.2. Clearance of accounts

Verification of 1975 was completed in 1982 and the Commission should be in a position to adopt a clearance decision in the near future.

The clearance of food aid accounts is hampered by problems similar to those arising in connection with the Guarantee Section, because so much time has been lost. To overcome these difficulties, a decision has been adopted to handle more than one year at a time. 1976, 1977, 1978 and 1979 will be cleared together and a Commission decision should normally be adopted in the first quarter of 1984. 1980, 1981, 1982 and 1983 will also be cleared together in order to eliminate the entire backlog in this field. It is expected that these years will be cleared by the end of 1984.

ANNEX 1SUMMARY OF IMPLEMENTATION FOR 1982

Appropriations	in m ECU	Implementation	in m ECU
A. <u>1981 appropriations</u>		C. <u>Commitments</u>	
1. Appropriations	13.703,050	1. Appropriations available	13.579,464
2. Transfers	<u>285,991</u>	2. Sum not committed	<u>1.042,343</u>
3. Appropriations available	13.417,059	3. Commitments	12.537,121
		4. Remainder from total commitments (released)	<u>130,865</u>
		5. Commitments allocated	12.406,256
B. <u>1981 appropriations</u>		D. <u>Payments</u>	
1. Automatic carryover from 1981	0,705	1. Total sum allocated	12.406,256
2. Non-automatic carryover	<u>161,700</u>	2. Payments	<u>12.403,531</u>
	162,405	3. Automatic carryover	2,645
		4. Appropriations to be carried over (non-automatic)	0,-
		5. Appropriations lapsed (1)	1.173,288
TOTAL	13.579,464	TOTAL	13.579,464
(1) of which: - against automatic carryover from 1981		: 0,080	
- against non-automatic carryover from 1981		: 50,106	
- against 1982 appropriations		: 1.123,102	

ANNEX 2

EXPENDITURE CHARGED UNTIL THE END OF 1982

m ECU

ITEM	BELGIUM	DENMARK	GERMANY	GREECE	FRANCE	IRELAND	ITALY	LUXEM- BOURG	NETHERLANDS	UNITED KINGDOM	COMMUNITY	TOTAL EEC
CEREALS AND RICE	90,696	40,302	300,061	129,249	680,812	5,444	282,446	0,112	103,868	240,842	0,990	1,874,821
CEREALS REFUNDS	79,477	17,682	129,139	55,280	510,249	2,193	67,275	0,071	58,701	144,872		1,064,938
CEREALS REFUNDS	78,151	17,682	124,331	55,280	500,835	2,193	62,732	0,071	56,641	143,097		1,041,013
FOOD AID CURRENT PROGRAMME	0,176		2,878		6,303		2,730		1,266	0,360		13,713
FOOD AID PRIOR PROGRAMMES	1,150		1,930		3,111		1,813		0,794	1,414		10,212
INTERVENTION FOR STORAGE	2,683	19,040	145,091	67,515	132,013	3,203	1,848	0,041	9,149	72,831		453,414
CARRYOVER PAYMENTS	1,676	0,825	17,264	3,825	39,766	0,681	0,941	0,064	2,377	5,872		73,291
TECHNICAL COSTS PUBLIC STORAGE	0,409	5,487	70,983	8,596	23,581	0,423	6,157	0,019	2,169	17,055		134,880
FINANCIAL COSTS PUBLIC STORAGE	0,260	3,868	44,640	8,448	14,085	0,406	7,456	0,016	0,681	10,342		90,203
OTHER PUBLIC STORAGE COSTS	0,338	8,860	12,222	46,646	54,586	1,694	-12,706	-0,059	3,921	39,561		155,063
OTHER STORAGE INTERVENTION			-0,019		-0,004							-0,022
VARIOUS INTERVENTION	7,857	3,576	25,803	6,454	37,898	0,048	164,437		35,974	23,103	0,990	306,141
PRODUCTION AID, DURUM WHEAT				5,677	6,295		153,817					165,789
REFUNDS FOR THE PRODUCTION OF POTATO STARCH		3,465	6,776		7,520				21,327			39,088
OTHER PRODUCTION REFUNDS	7,525	0,111	19,027	0,777	23,151	0,039	10,396		14,647	10,648	0,990	96,312
OTHER INTERVENTION	0,332				0,932	0,009	0,224			3,455		4,952
RICE	0,679	0,003	0,027		0,652		48,887		0,044	0,036		50,328
RICE REFUNDS	0,018	0,003	0,005		0,025		29,916		0,017	0,036		30,019
FOOD AID, CURRENT PROGRAMME							4,169					4,169
FOOD AID, PRIOR PROGRAMMES	0,043						6,822					6,865
INTERVENTION, RICE	0,618		0,022		0,627		7,980		0,028			9,274
SUGAR	166,726	44,894	229,935	11,714	508,455	5,173	92,721	0,006	87,214	95,002		1,241,840

EXPENDITURE CHARGED UNTIL THE END OF 1982

ITEM	m ECU										COMMUNITY TOTAL	EEC
	BELGIUM	DENMARK	GERMANY	GREECE	FRANCE	IRELAND	ITALY	LUXEMBOURG	NETHERLANDS	UNITED KINGDOM		
REFUNDS FOR SUGAR AND ISOGLUCOSE	135,824	30,905	125,504		356,145		20,678	0,006	51,796	43,112		743,969
REFUNDS FOR SUGAR AND ISOGLUCOSE	135,000	30,905	125,504		355,425		20,678	0,006	51,796	43,112		742,513
FOOD AID, CURRENT PROGRAMME	0,735				0,720							1,456
FOOD AID, PRIOR PROGRAMMES												
INTERVENTION FOR SUGAR	30,902	13,990	104,431	11,714	172,310	5,173	72,043		35,418	51,891		497,871
REIMBURSEMENT OF STORAGE COSTS	30,890	13,956	103,630	11,714	166,356	5,173	71,964		34,949	51,300		489,911
PUBLIC STORAGE												
REFUNDS FOR USE OF SUGAR IN CHEMICAL INDUSTRY	0,012	0,034	0,801		0,311		0,079		0,469	0,590		2,296
MEASURES TAKEN FOR OVERSEAS DEPARTMENTS, SUGAR					5,663							5,663
SUBSIDIES TO IMPORTS OF SUGAR												
OTHER INTERVENTION												
OLIVE OIL	0,001	0,014	-0,013	76,217	1,221	-0,001	412,215			0,675	2,760	493,089
REFUNDS FOR OLIVE OIL				4,260	0,065		4,459			0,014		8,798
PRODUCTION AND CONSUMPTION AIDS, OLIVE OIL			-0,013	30,284	0,219	-0,001	376,216			0,661		407,366
PRODUCTION AIDS				26,306	0,735		277,887					254,928
CONSUMPTION AIDS			-0,013	3,978	-0,516	-0,001	148,329			0,661		152,439
SPECIAL MEASURES FOR PRODUCTION AND CONSUMPTION OF OLIVE OIL							2,533				2,760	5,294
MEASURES IN CONNECTION WITH PRODUCTION							2,533					2,533
MEASURES IN CONNECTION WITH CONSUMPTION										2,760		2,760

ITEM	BELGIUM	DENMARK	GERMANY	GREECE	FRANCE	IRELAND	ITALY	LUXEM- BOURG	NETHERLANDS	UNITED KINGDOM	COMMUNITY TOTAL	EEC
INTERVENTION IN THE FORM OF OLIVE OIL STORAGE				41,667			14,618				56,284	
TECHNICAL PUBLIC STORAGE COSTS				20,171			14,749				34,919	
FINANCIAL PUBLIC STORAGE COSTS				14,933			10,956				25,888	
OTHER PUBLIC STORAGE COSTS				6,563			-11,087				-4,523	
OTHER STORAGE INTERVENTION												
OTHER INTERVENTION FOR OLIVE OIL	0,001	0,014		0,007	0,937		14,389				15,347	
OIL SEEDS AND PROTEIN PLANTS	16,276	21,606	295,709	1,420	215,088	0,522	52,980	0,003	82,369	117,506	803,478	
OIL SEEDS	13,916	14,801	288,741	1,279	180,791	0,463	43,991		67,650	109,041	720,672	
REFUNDS		3,490			0,019				0,253	0,002	3,765	
PRODUCTION AID, COLZA AND RAPE	12,143	11,056	226,462		135,592	0,463	3,416		43,614	104,664	537,412	
PRODUCTION AID, SUNFLOWER	0,816		62,904	1,279	35,645		37,634		23,126	4,180	165,584	
PRODUCTION AID, SOYA					4,634		2,622				7,256	
PRODUCTION AID, FLAX SEED	0,956	0,023			4,900				0,657	0,185	6,722	
OTHER AIDS INTERVENTION IN THE FORM OF STORAGE OTHER INTERVENTION		0,232	-0,625				0,317			0,009	0,317	-0,384
PROTEIN PLANTS	2,360	6,805	6,966	0,141	34,297	0,059	8,989	0,003	14,719	8,465	82,807	
PRODUCTION AID, PEAS AND FIELD BEANS	2,293	0,897	6,656		14,411		3,293	0,003	10,988	6,411	41,064	
PRODUCTION AID, DRIED FODDER OTHER INTERVENTION	0,067	5,907	4,110	0,141	19,887	0,059	5,787		3,731	2,054	41,743	
TEXTILE PLANTS AND SILKWORMS	8,030			96,616	14,241		0,447		1,032		1,000	116,371

ITEM	BELGIUM	DENMARK	GERMANY	GREECE	FRANCE	IRELAND	ITALY	LUXEM- BOURG	NETHERLANDS	UNITED KINGDOM	COMMUNITY	TOTAL EEC
FIBRE FLAX AND HEMP	3,034				14,218		0,168		1,032		1,000	19,452
PRODUCTION AID, FIBRE FLAX	2,205				11,388		0,144		1,001			14,738
SPECIFIC MEASURES PRODUCTION AID, HEMP					1,957		0,024				1,000	1,000
OTHER INTERVENTION	0,829				0,873				0,031			1,733
COTTON				96,196								96,196
SILKWORMS				0,420	0,023		0,279					0,723
OTHER												
FRUIT AND VEGETABLES	3,756	0,898	15,414	133,775	110,008	0,060	634,253		13,353	2,790		914,305
FRESH FRUIT AND VEGETABLES	1,654	0,317	5,463	56,331	26,589	0,023	257,140		9,533	1,340		358,391
EXPORT REFUNDS FOR FRESH FRUIT AND VEGETABLES	0,046	0,317	0,352	23,498	8,684		18,308		1,928			53,135
COMPENSATION FOR WITHDRAWALS AND BUYING-IN, AND FOR PROCESSING AND DISTRIBUTION	1,608		5,111	24,797	17,555	0,023	134,041		7,605	1,340		192,079
COMPENSATION TO PROMOTE COMMUNITY CITRUS FRUIT				0,514	0,351		13,712					14,577
COMPENSATION TO ENCOURAGE PROCESSING OF CITRUS FRUIT OTHER INTERVENTION				7,522			91,078					98,600
PROCESSED FRUIT AND VEGETABLES	2,101	0,581	9,951	77,443	83,418	0,038	577,113		3,820	1,450		555,914
EXPORT REFUNDS	0,061	0,530	0,168	1,928	0,567	0,038	1,015		0,709	1,450		6,465
PRODUCTION AID, TOMATO-BASED PRODUCTS				47,419	42,441		325,579					418,488
PRODUCTION AID, FRUIT-BASED PRODUCTS	2,040	0,051	9,783	28,047	33,586		47,519		3,111			124,186

ITEM	BELGIUM	DENMARK	GERMANY	GREECE	FRANCE	IRELAND	ITALY	LUXEMBOURG	NETHERLANDS	UNITED KINGDOM	COMMUNITY	TOTAL EEC
PRODUCTION AIDS, TINNED PINEAPPLE					6,775							6,775
OTHER INTERVENTION												
PRODUCTS OF THE WINE-GROWING SECTOR		0,025	3,955	20,705	157,727		387,850			0,358		570,621
REFUNDS ON PRODUCTS OF THE WINE-GROWING SECTOR			0,066	0,153	3,265		28,430					31,934
INTERVENTION FOR PRODUCTS OF THE WINE-GROWING SECTOR		0,025	3,889	20,552	154,442		359,421			0,358		538,687
INTERVENTION IN THE FORM OF STORAGE OF WINE AND GRAPE MUST			-0,001	5,705	51,713		51,029					108,446
DISTILLATION OF WINE OBLIGATORY DISTILLATION OF BY-PRODUCTS			3,887	14,847	78,873		292,852 8,996					390,460 8,996
AID TO USE OF MUST		0,025	0,003		23,856		6,528			0,358		30,770
OTHER INTERVENTION							0,016					0,016
TOBACCO	3,873		35,880	205,513	87,819		289,284		0,262			622,632
REFUNDS ON TOBACCO	0,001		0,876	0,028	0,066		16,040		0,262			17,273
PREMIUMS FOR TOBACCO	3,872		35,005	198,545	87,753		250,056					575,231
INTERVENTION IN THE FORM OF TOBACCO STORAGE				6,940			23,186					30,126
TECHNICAL PUBLIC STORAGE COSTS				5,202			4,216					9,418
FINANCIAL PUBLIC STORAGE COSTS				0,275			4,070					4,345
OTHER PUBLIC STORAGE COSTS				1,463			14,099					16,562

ITEM	BELGIUM	DENMARK	GERMANY	GREECE	FRANCE	IRELAND	ITALY	LUXEM- BOURG	NETHERLANDS	UNITED KINGDOM	COMMUNITY	TOTAL EEC
OTHER INTERVENTION FOR TOBACCO							0,003					0,003
OTHER SECTORS OR AGRICULTURAL PRODUCTS	0,868	9,641	7,030	2,312	7,804	0,181	4,921	0,059	7,054	13,503		53,374
SEED	0,619	9,510	1,993	0,765	7,179	0,131	4,213	0,039	6,985	12,036		43,469
HOPS	0,149		3,812		0,126	0,014				1,324		5,425
POTATOES												
ETHYL ALCOHOL OF AGRICULTURAL ORIGIN												
BEE-KEEPING	0,100	0,132	1,225	1,547	0,499	0,037	0,708	0,020	0,070	0,143		4,481
OTHER												
MILK AND MILK PRODUCTS	222,748	293,642	800,665	1,891	696,680	191,806	69,478	2,823	757,677	290,084		3,327,693
REFUNDS MILK AND MILK PRODUCTS	106,929	106,316	208,908	1,621	274,302	85,241	17,947	0,383	548,410	81,237		1,521,297
REFUNDS	71,525	192,558	166,140	1,621	255,525	80,900	17,947	0,383	528,354	76,353		1,391,308
FOOD AID, CURRENT PROGRAMME	2,834	1,542	14,374		0,803	1,938			0,254	2,257		24,083
SKIMMED-MILK POWDER												
FOOD AID, PRIOR PROGRAMMES	10,181	1,580	22,698		0,604	2,195			1,518	1,318		40,093
SKIMMED-MILK POWDER												
FOOD AID, CURRENT PROGRAMME	4,712		2,104		3,666				1,630	1,135		13,248
BUTTEROIL												
FOOD AID, PRIOR PROGRAMMES	17,677	0,637	3,592		13,623	0,208			16,654	0,174		52,565
BUTTEROIL												

ITEM	BELGIUM	DENMARK	GERMANY	GREECE	FRANCE	IRELAND	ITALY	LUXEM- BOURG	NETHERLANDS	UNITED KINGDOM	COMMUNITY TOTAL EEC
INTERVENTION STORAGE OF SKIMMED-MILK POWDER	-0,379	0,160	23,683		-0,066	9,127	0,099		0,277	14,301	47,193
PRIVATE STORAGE											
TECHNICAL PUBLIC STORAGE COSTS	0,135	0,224	10,275		0,855	1,416	0,003		0,018	2,732	15,659
FINANCIAL PUBLIC STORAGE COSTS	0,342	0,600	32,286		3,270	2,923	0,009			7,347	46,777
OTHER PUBLIC STORAGE COSTS	-0,857	-0,664	-18,677		-4,191	4,787	0,077		0,259	4,221	-15,244
INTERVENTION IN THE FORM OF AID FOR USE OF SKIMMED MILK	45,541	76,057	402,930		419,724	82,820	8,236	0,904	193,316	78,957	1.310,486
AID SKIMMED-MILK POWDER, CALF FEED	21,421	7,397	227,617		327,578	15,846	1,263	0,876	137,613	13,192	753,004
AID LIQUID SKIMMED-MILK, CALF FEED	9,523	36,085	65,674		1,989	0,720	0,296	0,028	1,476	1,943	116,936
AID SKIMMED-MILK POWDER FOR FEED, OTHER ANIMALS	2,241	1,418				0,028	0,003			-0,003	1,687
AID LIQUID SKIMMED-MILK FOR FEED, OTHER ANIMALS	15,355	18,025	70,726		5,434	19,847	6,674		3,259	56,137	195,456
AID SKIMMED-MILK PROCESSED INTO CASEIN		15,132	38,712		84,723	46,380			50,768	7,687	243,402
OTHER AID											
INTERVENTION STORAGE OF BUTTER AND CREAM	6,565	2,226	65,508		39,162	6,978	0,367	0,288	42,588	30,864	196,569
PRIVATE STORAGE											
TECHNICAL PUBLIC STORAGE COSTS	0,104	1,221	27,573		16,247	3,987	0,391	0,288	30,773	8,970	93,553
FINANCIAL PUBLIC STORAGE COSTS	0,121	0,079	4,629		1,835	0,596	0,007		0,495	2,623	10,386
OTHER STORAGE COSTS	0,073		4,958		2,093	0,328	0,006		0,002	2,253	9,714
OTHER MEASURES FOR BUTTER FAT	78,077	23,901	63,492		54,626	21,568	10,020	1,988	36,745	123,641	414,099
CONSUMPTION AID, BUTTER		16,493				20,922	0,050	1,650		87,132	126,248
OTHER MEASURES	78,077	7,408	63,492		54,626	0,646	9,970	0,337	36,745	36,509	287,851
INTERVENTION FOR OTHER MILK PRODUCTS			0,005		6,486		56,467				62,958
STORAGE OF CHEESE			0,005		6,486		56,467				62,958

ITEM	BELGIUM	DENMARK	GERMANY	GREECE	FRANCE	IRELAND	ITALY	LUXEM- BOURG	NETHERLANDS	UNITED KINGDOM	COMMUNITY	TOTAL EEC
OTHER INTERVENTION												
OTHER MEASURES IN THE MILK AND MILK PRODUCTS SECTOR	3,810	21,609	168,759	0,270	26,070	9,762	7,331	0,544	12,134	62,122		312,411
GUARANTEE SECTION	1,053	9,945	35,315		12,332	3,352		0,066	6,856	19,008		87,927
FINANCIAL CONTRIBUTION TO MILK NON-MARKETING PREMIUMS												
SCHOOL MILK	1,605	3,389	27,412		6,402	2,761	2,316	0,029	3,756	25,927		73,597
MARKET DEVELOPMENT MEASURES	1,992	3,476	5,102	0,270	6,797	1,291	1,984	0,150	1,200	4,269		25,631
IMPROVEMENT OF MILK QUALITY OTHER MEASURES UNDER PROGRAMME TO EXPAND MILK PRODUCTS MARKET	0,059		0,014		0,327	2,358	3,031		0,322	0,380		6,491
OTHER MEASURES		4,600	100,916		0,211			0,300		12,537		118,764
FINANCIAL CONTRIBUTION BY MILK PRODUCERS	-17,795	-28,472	-132,620		-123,624	-25,691	-30,980	-1,284	-75,794	-101,057		-537,318
BEEF/VEAL												
BEEF/VEAL	9,968	46,880	173,073	2,866	275,666	262,980	244,221	0,076	37,498	103,337		1,158,564
REFUNDS FOR BEEF/VEAL	7,141	33,584	109,689		169,051	190,329	41,732		29,217	62,785		643,526
INTERVENTION STORAGE OF BEEF/VEAL	1,348	14,696	62,900		70,541	59,394	114,445		6,238	9,897		341,462
PRIVATE STORAGE	1,318	0,646	2,765		4,579	0,364	3,359		0,367	1,273		14,672
TECHNICAL PUBLIC STORAGE COSTS	0,011	4,391	10,610		13,941	13,808	9,226		1,170	3,755		56,911
FINANCIAL PUBLIC STORAGE COSTS	0,005	2,242	5,458		7,097	5,769	4,497		0,487	1,960		27,495
OTHER PUBLIC STORAGE COSTS	0,013	7,417	44,067		44,924	39,474	97,366		6,214	2,910		242,355
INTERVENTION OTHER THAN BEEF/VEAL STORAGE	1,479	0,601	0,483	2,866	36,074	13,257	88,041	0,076	0,044	30,654		173,574
PREMIUMS, SUCKLER COWS	1,479	0,601	0,516	2,866	36,037	13,257	13,647	0,076	0,044	22,922		91,444

ITEM	BELGIUM	DENMARK	GERMANY	GREECE	FRANCE	IRELAND	ITALY	LUXEM- BOURG	NETHERLANDS	UNITED KINGDOM	COMMUNITY	TOTAL EEC
CALF PREMIUMS							74,395					74,395
PREMIUMS FOR SLAUGHTER OF ADULT CATTLE OTHER THAN COWS			-0,033							7,732		7,699
SHEEP- AND GOATMEAT					0,837		-0,001					0,036
SHEEP- AND GOATMEAT			1,804		11,777	8,756			1,077	228,309		251,722
EXPORT REFUNDS FOR SHEEP- AND GOATMEAT												
INTERVENTION FOR SHEEP- AND GOATMEAT			1,804		11,777	8,756			1,077	228,309		251,722
STORAGE PREMIUMS OTHER INTERVENTION			1,804		11,777	8,756			1,077	228,309		251,722
PIGMEAT	5,171	58,650	12,850	0,011	5,044	1,670	8,624	0,011	17,201	2,431		111,663
REFUNDS FOR PIGMEAT	3,008	57,505	9,976		3,830	1,649	3,258		14,773	2,140		96,139
INTERVENTION FOR PIGMEAT	2,163	1,145	2,874	0,011	1,214	0,022	5,365	0,011	2,428	0,291		15,524
EGGS AND POULTRY	1,526	5,572	11,926	0,246	57,753	0,006	0,327	0,001	24,980	1,579		103,920
REFUNDS FOR EGGS	0,335	0,136	3,772	0,015	3,899	0,002	0,179	0,001	15,294	0,545		24,179

ITEM	BELGIUM	DENMARK	GERMANY	GREECE	FRANCE	IRELAND	ITALY	LUXEM- BOURG	NETHERLANDS	UNITED KINGDOM	COMMUNITY	TOTAL EEC
REFUNDS FOR POULTRY	1,190	5,434	8,155	0,231	53,854	0,007	0,149		9,686	1,035		79,740
REFUNDS ON CERTAIN GOODS OBTAINED BY PROCESSING AGRICULTURAL PRODUCTS	13,315	25,483	38,133	1,811	28,718	18,873	32,405	0,037	68,544	187,101		414,419
REFUNDS FOR CEREALS EXPORTED IN THE FORM OF SPIRITUOUS BEVERAGES				0,005		1,112			0,333	142,694		144,145
REFUNDS ON CERTAIN GOODS OBTAINED BY PROCESSING AGRICULTURAL PRODUCTS	13,315	25,483	38,133	1,806	28,718	17,761	32,405	0,037	68,211	44,407		270,275
TOTAL SECTORS	537,957	549,808	1920,421	684,347	2858,812	495,473	2512,171	3,127	1202,130	1283,516	4,750	12.058,513
MCAs GRANTED FOR INTRA-COMMUNITY TRADE	0,012	0,002	-0,024	0,280	-0,035	0,009	0,068		0,054			0,367
MCAs CHARGED OR GRANTED FOR TRADE IN AGRICULTURAL PRODUCTS	-2,868	6,914	101,117	-0,004	7,371	0,988	-9,637	-0,475	214,556	-5,247		312,696
MCAs ON INTRA-COMMUNITY TRADE	-4,520	6,864	-26,009	-0,004	7,371	0,988	-9,676	-0,475	134,366	-85,346		23,560
MCAs IMPORTS PAID BY IMPORTING MS (DEPRECIATING CURRENCY)	48,240	0,417		0,004	31,823	0,005	0,773	0,562		0,013		81,846

ITEM	BELGIUM	DENMARK	GERMANY	GREECE	FRANCE	IRELAND	ITALY	LUXEM- BOURG	NETHERLANDS	UNITED KINGDOM	COMMUNITY TOTAL EEC
MCAs IMPORTS PAID BY EXPORTING MS FOR IMPORTING MS (DEPR. CURRENCY)	5,207	9,144	20,360		35,627	1,043		0,005	14,023	1,620	95,117
MCAs IMPORTS CHARGED BY IMPORTING MS (APPR. CURRENCY)	-0,050		-302,755		-0,185				-79,236	-227,350	-609,575
MCAs EXPORTS PAID BY EXPORTING MS (APPR. CURRENCY)	0,055		248,379					0,008	199,579	139,071	587,092
MCAs EXPORTS CHARGED BY EXPORTING MS (DEPR. CURRENCY)	-58,061	-2,697		-0,008	-59,894	-0,060	-10,449	-1,050		1,299	-130,920
MCAs ON EXTRA-COMMUNITY TRADE	1,631	0,050	127,126				0,039		80,191	80,100	289,137
PORTION OF MCAs GRANTED ON IMPORTS (INTO MS WITH DEPR. CURRENCY) EXCEEDING IMPORT LEVY	0,197						0,039				0,236
MCAs ON EXPORTS PAID BY EXPORTING MS (APPR. CURRENCY)	1,435	0,050	127,126						80,191	80,100	288,901
SUBTOTAL COMPENSATORY AMOUNTS	-2,876	6,917	101,092	0,276	7,337	0,997	-9,570	-0,475	214,610	-5,247	313,063
TOTAL SECTORS AND COMPENSATORY AMOUNTS	535,061	556,725	2027,514	684,624	2866,148	496,471	2502,602	2,652	1416,741	1278,270	4,750 12,371,576
COMMON ORGANIZATION OF FISHERIES MARKETS	0,373	1,990	2,484		2,965	4,303	5,997		8,073	7,789	33,976
REFUNDS ON FISHERY PRODUCTS		0,241	0,864			2,675			7,506	2,479	13,815

ITEM	BELGIUM	DENMARK	GERMANY	GREECE	FRANCE	IRELAND	ITALY	LUXEMBOURG	NETHERLANDS	UNITED KINGDOM	COMMUNITY	TOTAL EEC
INTERVENTION FOR FISHERY PRODUCTS	0,373	1,699	1,621		2,965	1,628	5,997		0,567	5,311		20,161
WITHDRAWALS AND BUYING-IN PRIVATE STORAGE AID OTHER INTERVENTION	0,373	1,699	1,621		2,965	1,628	5,997		0,567	5,311		20,161
GRAND TOTAL	535,454	558,715	2029,998	684,624	2869,114	500,774	2508,598	2,652	1424,814	1286,059	4,750	12,405,551

CLEARANCE PREVIOUS YEARS

pm

GRAND TOTAL AND CLEARANCES 535,454 558,715 2029,998 684,624 2869,114 500,774 2508,598 2,652 1424,814 1286,059 4,750 12,405,551

ANNEX 3 : EAGGF GUARANTEE EXPENDITURE BY SECTOR (1)

in m ECU

	1977	1978	1979	1980	1981	1982
CEREALS	629,9	1.112,5	1.563,7	1.669,0	1.921,4	1.824,5
Refunds	365,6	831,9	1.184,7	1.174,7	1.206,3	1.064,9
Intervention, of which :	264,3	280,6	379,1	494,3	715,1	759,6
- production refunds	76,6	117,0	143,3	148,1	129,2	135,4
- aid for durum wheat	134,8	89,0	115,4	129,0	171,2	165,8
- storage	52,4	72,3	88,9	212,8	407,9	453,4
RICE	13,5	17,9	42,9	58,7	21,7	50,3
Refunds	13,3	16,8	41,7	44,4	17,2	41,0
Intervention	0,2	1,1	1,2	14,3	4,5	9,3
MILK AND MILK PRODUCTS	2.924,1	4.014,6	4.527,5	4.752,0	3.342,7	3.327,7
Refunds	1.417,4	1.565,0	2.087,9	2.745,9	1.886,3	1.521,3
Intervention, of which :	1.506,7	2.449,6	2.439,6	2.006,1	1.456,4	1.806,4
- aid for skimmed milk	853,1	1.131,7	1.310,2	1.281,6	1.157,4	1.310,5
- storage of skimmed milk	310,0	682,1	361,1	20,6	83,4	135,4
- storage of butter	274,3	506,1	475,6	439,5	214,7	196,6
- disposal of butter	81,5	112,8	154,9	207,6	211,8	414,1
- financial participation by milk producers	- 24,1	- 156,1	- 94,2	- 222,9	- 478,5	- 537,3
- expansion of the markets	-	49,9	110,3	109,4	106,2	105,7
OILS AND FATS	268,5	324,8	606,0	687,3	1.025,4	1.213,8
Refunds	1,0	0,1	1,2	3,7	8,4	12,6
Intervention, of which :	267,5	324,7	604,8	683,4	1.017,0	1.201,2
- aid for olive oil	161,4	143,6	357,8	290,2	376,9	407,4
- aid for colza, rape and sunflower seeds	84,9	131,0	202,3	340,4	571,4	703,0
SUGAR	598,4	878,0	939,8	575,2	767,5	1.241,9
Refunds	409,1	640,4	685,1	286,2	409,2	744,0
Intervention, of which :	189,3	237,6	254,7	289,0	358,3	497,9
- reimb. of storage costs	177,8	227,9	240,0	272,6	344,3	
BEEF/VEAL	467,7	638,7	748,2	1.363,3	1.436,9	1.158,6
Refunds	132,1	145,4	270,2	715,5	825,2	643,5
Intervention, of which :	335,6	493,3	478,0	647,8	611,7	515,1
- public and priv. storage	290,5	413,0	417,2	504,1	393,1	341,5
- re-stocking premium	41,1	76,9	60,3	77,7	102,4	74,4
SHEEPMEAT	-	-	-	53,5	191,5	251,7
Intervention	-	-	-	53,5	191,5	251,7

PIGMEAT	37,3		45,0		104,9		115,6		154,6		111,6	
Refunds		29,3		32,2		78,4		91,6		132,6		96,1
Intervention		8,0		12,8		26,5		24,0		22,0		15,5
EGGS AND POULTRYMEAT												
(Refunds)	25,6		38,1		79,5		85,5		83,9		103,9	
FRUIT AND VEGETABLES	178,2		100,7		442,9		687,3		641,1		914,3	
Refunds		50,0		47,8		34,5		41,3		42,8		59,5
Intervention, of which :		128,2		52,9		408,4		646,0		598,3		854,8
- fresh fruit and vegetable			124,6		49,1		123,4		155,7		180,0	305,3
- processed fruit and veg.			3,6		3,8		284,9		490,3		418,3	549,5
WINE	89,9		63,7		61,9		299,5		459,4		570,6	
Refunds		1,1		1,6		4,6		26,4		25,8		31,9
Intervention, of which :		81,3		52,3		57,3		273,1		433,6		538,7
- private storage aid			35,6		35,3		22,5		71,4		85,7	108,4
- distillation			44,5		10,9		14,5		194,5		314,9	390,5
- obligatory distillation of by-products of wine-making												
TOBACCO	205,2	7,5	216,1	9,8	225,4	8,9	309,3	0,1	361,8	-	622,6	
Refunds		4,3		2,7		3,7		4,5		5,8		17,3
Intervention		200,9		213,4		221,7		304,8		356,0		605,3
FISHERIES	8,8		15,4		17,0		23,0		28,0		34,0	
OTHER PRODUCTS (INTERVENTION)												
Intervention, of which :	56,6		91,2		120,2		115,8		184,5		252,6	
- flax and hemp		14,5		15,4		17,6		16,8		17,0		19,5
- seeds		18,1		20,3		30,1		32,0		38,8		43,5
- hops		9,9		11,1		10,1		6,2		5,9		5,4
- peas and field beans		-		-		15,3		27,0		31,4		41,1
- dried fodder		13,8		42,6		46,6		33,5		34,1		41,7
REFUNDS FOR NOW-ANNEX II PROCESSED PRODUCTS	136,3		208,5		252,1		221,3		282,4		414,4	
TOTAL AGRICULTURAL EXPENDITURE:	5.640,0		7.765,2		9.732,0		11.016,4		10.902,8		12.092,5	
Accession compensatory amounts	201,1		27,2		1,1		-		0,1		0,4	
Monetary compensatory amounts	989,3		880,3		708,4		298,5		238,3		312,7	
TOTAL EXPENDITURE RAGGF												
GUARANTEE SECTION	6.830,4		8.672,7		10.440,7		11.314,9		11.141,2/10.980,2 (2)		12.405,6	

- (1) The expenditure is based on the declarations from the Member States under the advance payments arrangement and charged to each year in accordance with Article 109 of the Financial Regulation.
- (2) Including the reduction in expenditure of 161 m ECU disallowed when the 1974/75 accounts were cleared.

ANNEX 4

BREAKDOWN OF EXPENDITURE BY SECTOR AND ECONOMIC CATEGORY - 1982

in m ECU

SECTOR	BREAKDOWN OF EXPENDITURE BY SECTOR AND ECONOMIC CATEGORY						
	TOTAL EXPENDITURE	EXPORT REFUNDS	INTERVENTION				Total
			Storage (1)	Withdrawal and similar operations	Price compensatory measures	Guidance premiums	
1	2	3	4	5	6	7	8=4+5+6+7
Cereals	1.824,5	1.064,9	380,1	-	379,5 (2)	-	759,6
Rice	50,3	41,0	-	-	9,3	-	9,3
Milk products, of which :	3.327,7	1.521,3	394,9	-	1.323,6 (3)	87,9 (4)	1.806,4
- skimmed milk	1.928,0	482,1	135,4(10)	-	1.310,5	-	1.445,9
- butter	1.141,1	530,4	196,6	-	414,1	-	610,7
Oils and fats, of which :	1.213,8	12,6	55,9	-	1.145,3	-	1.201,2
- olive oil	493,1	8,8	56,3	-	428,0	-	484,3
- colza, rape and sun- flower seeds	706,8	3,8	- 0,4	-	703,4	-	703,0
Sugar	1.241,9	744,0	489,9 (5)	-	8,0	-	497,9
Beef/veal	1.158,6	643,5	341,5	-	99,2	74,4 (6)	515,1
Pigmeat	111,6	96,1	15,5	-	-	-	15,5
Eggs and poultrymeat	103,9	103,9	-	-	-	-	-
Fruit and vegetables	914,3	59,5	-	192,1	662,7 (7)	-	854,8
Wine	570,6	31,9	108,4	390,5 (8)	39,8 (9)	-	538,7
Tobacco	622,6	17,3	30,1	-	575,2	-	605,3
Sheepmeat	251,7	-	-	-	251,7	-	251,7
Fisheries	34,0	13,8	-	20,2	-	-	20,2
Flax and hemp	19,5	-	1,7	-	17,8	-	19,5
Seeds	43,5	-	-	-	43,5	-	43,5
Hops	5,4	-	-	-	5,4	-	5,4
Silkworms	0,7	-	-	-	0,7	-	0,7
Dried fodder	41,7	-	-	-	41,7	-	41,7
Cotton	96,2	-	-	-	96,2	-	96,2
Peas and field beans	41,1	-	-	-	41,1	-	41,1
Others	4,5	-	-	-	4,5	-	4,5
Non-Annex II products	414,4	414,4	-	-	-	-	-
TOTAL A	12.092,5	4.764,2	1.818,0	602,8	4.745,2	162,3	7.328,3
%	100,0	39,4	15,0	5,0	39,2	1,4	60,6
MONETARY COMP. AMOUNTS	313,1	289,5	-	-	23,6	-	23,6
TOTAL B	12.405,6	5.053,7	1.818,0	602,8	4.768,8	162,3	7.351,9
%	100,0	40,7	14,7	4,9	38,4	1,3	59,3

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FOOTNOTES TO ANNEX 4

- (1) Private and public storage. Details of expenditure on storage are given in Annex 5.
- (2) Including production refunds (135.4 m ECU) & aid for durum wheat (165.8 m ECU).
- (3) The co-responsibility levy (537.3 m ECU) has been deducted.
- (4) Milk non-marketing and dairy herd conversion premiums.
- (5) Reimbursement of private storage costs.
- (6) Calving premiums to promote the restocking of herds.
- (7) Promotion (14.6 m ECU) and processing of Community citrus fruit (98.6 m ECU) + intervention in respect of processed products (549.5 m ECU).
- (8) Including distillation measures (390.5 m ECU).
- (9) Aid for the re-storage of table wines (3.3 m ECU) and aid for concentrated wine musts (30.8 m ECU).
- (10) Including 88.2 m ECU for skimmed milk powder used for feeding pigs and poultry attributed to line 2069 (against appropriations carried forward from the 1981 exercise).

ANNEX 5

BREAKDOWN OF INTERVENTION IN RESPECT OF STORAGE COSTS IN 1982

(m ECU)

SECTOR	Private storage	Public storage	of which		Diff. bet. buying-in & selling prices (1)
			Technical costs	Financial costs	
Cereals	-	380,1	134,9	90,2	155,0
Sugar	489,9	-	-	-	-
Oils and fats	-	55,9	35,3	26,3	- 5,7
Flax/hemp	1,7	-	-	-	-
Wine	108,4	-	-	-	-
Tobacco	-	30,1	9,4	4,3	16,4
Milk and milk products	(2) 156,5	238,4	26,0	56,5	155,9
Beef/veal	14,7	326,8	56,9	27,5	242,4
Pigmeat	15,5	-	-	-	-
TOTAL	786,7	1031,3	262,5	204,8	564,0

- (1) Part of this difference may be due either to sales by tender on the world market (in which case the export refund is included in the selling price) or to special disposal measures on the internal market.
- (2) Including storage of cheese (63.0 m ECU).

ANNEX 6

Quantity and value of products in public storage (1)

PRODUCT	Situation at 31.12.1981		Situation at 31.12.1982	
	Quantity (tonnes) (2)	Value (m ECU)	Quantity (tonnes)	Value (m ECU)
Common wheat	2.965.850	515,571	6.864.353	1.273,609
Common wheat not suitable for Grend-making	2.120	0,356	23.194	4,319
Barley	847.806	130,060	1.680.882	304,919
Rye	342.803	65,027	298.491	57,887
Durum wheat	309.172	59,221	800.729	199,155
Olive oil	(3) 140.150	220,611	181.385	287,755
Colza	23.906	6,771	38.550	14,753
Tobacco - leaf	-	-	4.396	3,500
Tobacco - processed	-	-	4.241	3,948
Tobacco - baled	38.732	46,789	28.909	35,405
Skimmed-milk powder	298.324	350,810	605.214	854,366
Butter	13.804	30,551	138.990	467,014
Beef (carcases)	145.965	289,154	155.875	337,683
Boned beef	64.281	159,858	61.383	166,332
TOTAL		1.874,779		4.010,645

- (1) The figures in ECU were calculated by applying to the amounts given in national currency the budgetary rates which applied for the purposes of converting into ECU the expenditure for December.
- (2) Including quantities offered to Poland.
- (3) In the case of Greece abnormal stocks are excluded in accordance with Article 71 of the Act of Accession.

ANNEX 7

Breakdown of intervention expenditure in the form of price
compensation aids
(1982 data)

m ECU

SECTOR	PRODUCTION AID	PROCESSING AID	TOTAL
Cereals	244,1	135,4	379,5
Rice	9,3	-	9,3
Milk products, of which:	- 88,6	1.412,2	1.323,6
- skimmed milk	312,4 (1)	998,1 (2)	1.310,5
- butter	-	414,1	414,1
- co-responsibility(6)	- 537,3	-	- 537,3
Oils and fats,	1.130,0	15,3	1.145,3
of which :			
- olive oil	412,7	15,3	428,0
- colza, rape and sunflower seeds	703,4	-	703,4
Sugar	5,7	2,3 (3)	8,0
Beef/veal	99,2 (4)	-	99,2
Sheepmeat	251,7	-	251,7
Fruit and vegetables	14,6	648,1 (5)	662,7
Wine	39,8	-	39,8
Tobacco	575,2	-	575,2
Other products, of which :	168,1	82,8	250,9
- flax and hemp	17,8	-	17,8
- seeds	43,5	-	43,5
- dried fodder	-	41,7	41,7
- peas and field beans	-	41,1	41,1
- hops	5,4	-	5,4
- cotton	96,2	-	96,2
SUB-TOTAL	2.449,1	2.296,1	4.745,2
MCAs on intra-community: trade	23,6	-	23,6
GRAND TOTAL	2.472,7	2.296,1	4.768,8

- (1) Aid in respect of liquid skimmed-milk for animal feed (calves, etc.).
- (2) Aid in respect of skimmed-milk powder for animal feed (calves, etc.) and aid in respect of skimmed-milk processed into casein.
- (3) Refunds for the use of sugar in the chemical industry.
- (4) Premiums for orderly marketing and slaughtering of adult cattle and for suckler cows.
- (5) Processing and distribution of fruit and vegetables withdrawn from the market, financial compensation for the processing of citrus fruit, aid for tinned pineapple and premiums for the processing of fruit and vegetables.
- (6) The figures are negative because co-responsibility takes the form of a levy.

ANNEX 8

Overall cost of the Guarantee Section as a percentage of gross domestic product (GDP)

YEAR	EAGGF Guarantee expenditure ('000 m ECU)		Community gross domestic product at market prices ('000 m ECU)	EAGGF Guarantee expenditure as % of Community GDP	
	Gross	Minus agricul- tural levies		Gross	Net
a	b	c	d	e = 100 b/d	f = 100 c/d
1976	5,587	4,414	1.267,6	0,44	0,35
1977	6,830	4,692	1.413,8	0,48	0,33
1978	8,673	6,390	1.569,2	0,55	0,41
1979	10,440	8,297	1.765,4	0,59	0,47
1980	11,315	9,313	1.988,5	0,57	0,47
1981	10,980	9,233	2.205,1	0,50	0,42
1982	12,406	10,178	2.393,9 (*)	0,52 (*)	0,43(*)

(*) Provisional.

ANNEX 9

Revenue from the co-responsibility levy on milk and
allocation of proceeds among various schemes

m ECU

Measure	1977 (from 16.9)	1978	1979	1980	1981	1982	16.9.77 to 31.12.82
A. Revenue from co-responsibility levy: (1)	24,0	156,1	94,2	222,9	478,5	537,3	1.513,0
B. Total expenditure	7,5	53,3	10,3	109,4	117,1	197,7	595,3
a) School milk (Reg. 1080/77)	-	10,3	30,-	45,7	41,4	49,1	176,5
b) Butter for the manufacture of ice-cream (Reg. 262/79)	7,5	28,2	25,9	24,-	24,4	22,6	132,6
c) Concentrated butter for dir. consumption (Reg. 649/78)	-	4,7	1,5	5,1	7,3	5,7	24,3
d) Promotion, advertising and market research in the Community (Reg. 723/78)	)	)	37,4	26,7	35,2	25,6)
e) Market research outside the Community (Reg. 1993/78)	)	10,1)	)	)	)	)	173,7
f) Improvement of the quality of milk(Reg.1271/78: and 723/78)	)	)	15,5	7,9	8,8	6,5)
g) Disposal for pig and poultry feed (Reg. 368/77 and 443/77)	)	)	)	)	)	88,2	88,2
EXPENDITURE/REVENUE(%)	31%	34%	17,2%	49,1%	24,5%	36,8%	39,3%

(1) Excluding appropriations carried over from one year to the next.

ANNEX 10

EQUALIZATION OF STORAGE COSTS FOR SUGAR

A. COMMUNITY SUGAR

Situation at 15.4.1983

Sugar year	Total levies (ECU)	Total reimbursement (ECU)	Annual balance		Cumulative balance		Duration of storage (months)
			absolute (ECU)	% (a)	absolute (ECU)	% (a)	
1968/69	64.844.437,00	63.916.054,19	+ 928.382,81	+ 1,43	+ 928.382,81	+ 1,43	5,63
1969/70	65.226.052,11	69.848.500,70	- 4.622.448,59	- 7,09	- 3.694.065,78	- 2,84	6,13
1970/71	69.029.052,44	65.111.106,99	+ 3.917.945,45	+ 5,68	+ 223.879,67	+ 0,11	5,38
1971/72	97.151.231,54	92.680.188,23	+ 4.471.043,31	+ 4,60	+ 4.694.922,98	+ 1,58	5,94
1972/73	91.067.000,23	90.747.372,33	+ 319.627,90	+ 0,35	+ 5.014.550,88	+ 1,29	5,81
1973/74	101.755.638,48	92.645.695,20	+ 9.109.943,28	+ 8,95	+ 14.124.494,16	+ 2,89	4,80
1974/75	104.267.686,01	97.932.192,29	+ 6.335.493,72	+ 6,08	+ 20.459.987,88	+ 3,45	4,64
1975/76	109.434.955,76	160.507.251,46	- 51.072.295,70	- 46,67	- 30.612.307,82	- 4,36	6,23
1976/77	201.167.701,35	184.993.625,49	+ 16.174.075,86	+ 8,04	- 14.438.231,96	- 1,60	5,99
1977/78	233.020.435,10	230.541.173,37	+ 2.479.261,73	+ 1,06	- 11.958.970,23	- 1,05	5,84
1978/79	248.910.513,35	239.426.617,78	+ 9.483.895,57	+ 3,81	- 2.475.074,66	- 0,18	6,35
1979/80	239.233.232,77	251.002.947,28	- 11.769.714,51	- 4,92	- 14.244.789,17	- 0,88	6,17
1980/81	326.388.877,92	316.252.823,02	+ 10.136.054,90	+ 3,11	- 4.108.734,27	- 0,21	6,09
1981/82	407.116.556,00	432.368.828,80	- 25.252.272,80	- 6,20	- 29.361.007,07	- 1,24	6,50

B. PREFERENTIAL SUGAR

1977/78	10.160.109,06	9.681.379,28	+ 478.729,78	+ 4,71	+ 478.729,78	+ 4,71	2,26
1978/79	10.010.546,90	7.425.328,27	+ 2.585.218,63	+ 25,82	+ 3.063.948,41	+ 15,19	1,61
1979/80	7.164.931,60	6.909.842,13	+ 255.089,47	+ 3,56	+ 3.319.037,88	+ 12,14	1,54
1980/81	6.209.931,36	11.606.658,36	- 5.396.727,00	- 86,90	- 2.077.689,12	- 6,19	2,07
1981/82	13.695.928,14	13.173.885,68	+ 522.042,46	+ 3,81	- 1.555.646,66	- 3,29	1,84

(a) % of levies

ANNEX 11

GUARANTEE SECTION ADVANCES AND FUNDS AVAILABLE IN MEMBER STATES FOR 1982

Date of Decision	BELGIUM BFR	DENMARK DKR	GERMANY DM	GREECE DRA	FRANCE FF	IRELAND IRL	ITALY LIT	LUXEMBOURG LFR	NETHERLANDS HFL	UNITED KINGDOM UKL	EEC TOTAL ECU
18.12.81	1.944.000.000,-	300.000.000,-	339.000.000,-	3.860.000.000,-	535.000.000,-	23.000.000,-	232.000.000.000,-	9.000.000,-	197.000.000,-	80.000.000,-	
20.01.82	1.988.000.000,-	197.000.000,-	467.000.000,-	2.518.000.000,-	1.583.000.000,-	10.000.000,-	350.000.000.000,-	-	238.000.000,-	50.000.000,-	
18.02.82	1.458.000.000,-	303.000.000,-	319.000.000,-	2.046.000.000,-	1.071.000.000,-	17.000.000,-	390.000.000.000,-	10.500.000,-	296.000.000,-	50.000.000,-	
19.03.82	1.130.000.000,-	462.000.000,-	324.000.000,-	3.200.000.000,-	1.266.000.000,-	16.000.000,-	240.000.000.000,-	8.000.000,-	268.000.000,-	41.000.000,-	
16.04.82	1.570.000.000,-	205.000.000,-	353.000.000,-	-	1.595.000.000,-	33.000.000,-	545.000.000.000,-	4.000.000,-	288.000.000,-	25.000.000,-	
17.05.82	1.182.000.000,-	124.000.000,-	272.500.000,-	3.225.000.000,-	1.858.200.000,-	10.000.000,-	185.000.000.000,-	2.000.000,-	251.671.000,-	27.000.000,-	
18.06.82	-	385.000.000,-	301.600.000,-	-	1.239.600.000,-	29.000.000,-	100.000.000.000,-	7.700.000,-	279.800.000,-	42.000.000,-	
13.07.82	900.000.000,-	-	-	-	-	-	-	-	-	-	
19.07.82	1.564.000.000,-	298.900.000,-	457.200.000,-	8.440.000.000,-	1.241.082.000,-	21.000.000,-	195.000.000.000,-	8.000.000,-	367.400.000,-	52.000.000,-	
19.08.82	2.138.000.000,-	383.000.000,-	371.900.000,-	3.877.000.000,-	982.000.000,-	35.000.000,-	165.000.000.000,-	15.000.000,-	378.800.000,-	75.000.000,-	
16.09.82	2.823.000.000,-	374.800.000,-	542.300.000,-	4.737.000.000,-	1.490.000.000,-	48.000.000,-	260.000.000.000,-	-	311.200.000,-	41.000.000,-	
08.10.82	-	95.500.000,-	-	-	-	-	-	-	-	-	
20.10.82	3.049.000.000,-	523.000.000,-	430.000.000,-	6.325.000.000,-	1.745.000.000,-	48.000.000,-	200.000.000.000,-	10.000.000,-	388.000.000,-	111.000.000,-	
05.11.82	-	-	-	-	100.000.000,-	-	-	-	-	-	
19.11.82	2.600.000.000,-	478.000.000,-	275.000.000,-	6.590.000.000,-	2.310.000.000,-	43.600.000,-	334.000.000.000,-	23.000.000,-	556.000.000,-	105.500.000,-	
02.12.82	758.000.000,-	177.200.000,-	207.600.000,-	2.440.000.000,-	29.800.000,-	1.170.000,-	100.000.000,-	5.400.000,-	37.600.000,-	-	
22.12.82	-	6.400.000,-	118.300.000,-	1.500.000.000,-	-	3.000.000,-	40.000.000.000,-	-	-	-	
TOTAL	23.104.000.000,-	4.312.800.000,-	4.778.400.000,-	43.878.000.000,-	17.045.682.000,-	337.770.000,-	3.235.900.000.000,-	102.600.000,-	3.782.271.000,-	699.500.000,-	
ADVANCES ON	-	-	-	-	-	-	-	-	-	-	
1.1.1982	212.138.610,-	149.386.143,49	56.014.917,22	937.610.850,-	894.090.866,34	12.954.870,01	11.695.945.794,-	11.775.255,-	16.832.914,02	8.718.498,23	
CLEARANCE	-	-	-	-	-	-	-	-	-	-	
74/75	347.401.789,50	5.664.073,58	35.597.062,19	-	700.246.799,99	71.797,51	13.270.406.480,-	7.060,60	17.955.607,19	1.329.629,09	
TOTAL FUNDS	-	-	-	-	-	-	-	-	-	-	
AVAILABLE	23.663.540.399,50	4.467.850.217,07	4.870.011.979,41	44.815.610.850,-	18.640.019.666,33	350.796.667,52	3.260.866.352.274,-	114.382.315,60	3.817.059.521,21	709.548.127,32	
TOTAL IN ECU	-	-	-	-	-	-	-	-	-	-	
(1)	536.166.980,49	549.701.500,05	2.038.956.319,39	687.469.325,13	2.917.020.633,55	509.125.163,75	2.474.761.165,24	2.596.021,09	1.453.201.416,73	1.272.209.151,03	12.441.207.676,45

(1) Including exchange differences.

ANNEX 12

MILK PREMIUMS (100%) : ADVANCES AND FUNDS AVAILABLE IN MEMBER STATES FOR 1982 (1)

Date of decision	BELGIUM BFR	DENMARK DKR	GERMANY DM	GREECE DRA	FRANCE FF	IRELAND IRL	ITALY LIT	LUXEMBOURG LFR	NETHERLANDS HFL	UNITED KINGDOM UKL	EBC TOTAL ECU
18.12.81	8.000.000,-	3.000.000,-	15.000.000,-	-	24.000.000,-	-	-	2.000.000,-	-	2.000.000,-	-
20.01.82	4.000.000,-	1.000.000,-	13.000.000,-	-	-	100.000,-	-	-	2.700.000,-	2.300.000,-	-
18.02.82	9.000.000,-	15.000.000,-	5.000.000,-	-	-	1.200.000,-	-	1.100.000,-	4.400.000,-	1.500.000,-	-
19.03.82	-	11.000.000,-	-	-	-	300.000,-	-	800.000,-	2.100.000,-	1.200.000,-	-
16.04.82	9.000.000,-	17.000.000,-	27.200.000,-	-	6.000.000,-	500.000,-	-	-	3.000.000,-	200.000,-	-
17.05.82	5.000.000,-	8.000.000,-	16.600.000,-	-	-	200.000,-	-	-	3.054.000,-	1.400.000,-	-
18.06.82	6.000.000,-	8.600.000,-	-	-	8.000.000,-	500.000,-	-	-	1.350.000,-	1.000.000,-	-
19.07.82	10.000.000,-	1.700.000,-	-	-	6.260.000,-	-	-	-	1.170.000,-	1.500.000,-	-
19.08.82	10.000.000,-	10.800.000,-	13.500.000,-	-	11.400.000,-	-	-	-	2.230.000,-	1.500.000,-	-
16.09.82	10.000.000,-	12.700.000,-	14.300.000,-	-	10.900.000,-	-	-	-	2.700.000,-	1.000.000,-	-
20.10.82	6.000.000,-	15.000.000,-	16.900.000,-	-	8.000.000,-	600.000,-	-	-	5.000.000,-	600.000,-	-
19.11.82	-	13.800.000,-	12.200.000,-	-	5.000.000,-	500.000,-	-	-	2.000.000,-	3.200.000,-	-
TOTAL											
ADVANCES	77.000.000,-	117.600.000,-	141.500.000,-	-	79.560.000,-	3.900.000,-	-	3.900.000,-	29.704.000,-	17.400.000,-	-
BALANCE ON 1.1.1982	1.754,-	22.029.155,45	5.162.551,51	-	52.605.419,90	286.986,51	-	2.896.653,-	- 730.977,05	662.958,23	-
TOTAL FUNDS AVAILABLE	77.001.754,-	139.629.155,45	146.662.551,51	-	132.165.419,90	4.186.986,51	-	6.796.653,-	28.973.022,95	17.062.958,23	-
TOTAL IN ECU (2)	1.755.656,61	17.227.754,28	61.399.045,57	-	20.824.862,49	6.070.988,87	-	155.416,00	11.013.029,73	32.316.438,86	150.763.192,31

(1) Milk non-marketing and dairy herd conversion of premiums financed 60% by the Guarantee Section and 40% by the

Guidance Section.

(2) Including exchange differences.

ANNEX 13

Funds available in Member States for 1982 : Guarantee Section
(Excluding premiums)

(m ECU)

Member State	JAN	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUG.	SEPT.	OCT.	NOV.	DEC.	AVERAGE
BELGIUM	A: 5,2	15,5	25,9	20,1	10,3	26,7	12,2	6,3	8,2	8,9	7,-	6,4	12,7
	B: 56,-	48,-	35,-	27,1	34,8	26,2	20,-	34,5	47,5	62,4	67,3	73,6	44,4
	C: 61,2	63,5	60,9	47,2	45,1	52,9	32,2	40,8	55,7	71,3	74,3	80,-	57,1
	D: 45,4	37,5	40,7	36,1	18,3	40,7	25,9	32,7	46,8	64,2	67,9	78,2	44,5
	E: 15,8	26,-	20,2	11,1	26,8	12,2	6,3	8,1	8,9	7,1	6,4	1,8	12,6
DENMARK	A: 18,9	16,6	1,5	6,5	28,4	20,4	7,9	0,9	8,3	13,6	13,-	17,8	1,6
	B: 38,7	24,8	37,9	57,5	25,2	113,3	47,6	36,6	46,9	57,1	63,4	80,-	44,3
	C: 57,6	41,4	39,4	51,-	53,9	35,7	39,7	37,5	38,6	43,5	50,4	62,2	45,9
	D: 40,9	39,9	45,9	22,-	33,5	43,6	38,8	45,8	52,3	56,6	68,2	61,3	45,7
	E: 16,7	1,5	6,5	29,-	20,4	7,9	0,9	8,3	13,7	13,1	17,8	0,9	0,2
GERMANY	A: 22,9	21,2	76,2	42,1	42,6	56,6	55,7	83,-	89,7	64,7	108,7	70,3	61,1
	B: 152,8	190,9	130,5	132,2	147,1	113,9	126,6	193,7	157,5	230,1	182,8	255,5	167,8
	C: 175,7	212,1	206,7	174,3	189,7	170,5	182,3	276,7	247,2	294,8	291,5	325,8	228,9
	D: 154,6	135,9	164,4	132,6	133,3	115,1	100,-	187,1	182,6	186,3	221,3	281,5	166,2
	E: 21,1	76,2	42,3	41,7	56,4	55,4	82,3	89,6	64,6	108,5	70,2	44,3	62,7
GREECE	A: 15,1	15,-	28,3	41,1	73,1	35,-	44,7	49,4	8,1	8,1	3,7	23,7	20,5
	B: 62,3	40,7	32,6	50,9	-	51,-	-	127,1	58,1	71,-	94,8	84,5	56,1
	C: 77,4	55,7	60,9	92,-	73,1	86,-	44,7	77,7	66,2	79,1	98,5	108,2	76,6
	D: 62,4	27,1	19,7	19,7	37,5	39,9	95,1	69,5	58,2	75,4	74,8	105,4	57,1
	E: 15,-	28,6	41,2	72,3	35,6	46,1	50,4	8,2	8,-	3,7	23,7	2,8	19,5
FRANCE	A: 144,5	76,-	81,2	18,8	16,8	77,3	89,8	97,3	54,4	48,-	40,8	58,8	58,8
	B: 204,4	255,6	172,2	203,4	254,8	298,2	199,5	189,7	149,4	225,9	277,4	352,6	231,9
	C: 348,9	331,6	253,4	222,2	238,-	291,8	276,8	279,5	246,7	280,3	325,4	393,4	290,7
	D: 268,2	250,1	234,7	239,1	244,3	214,8	182,3	181,7	191,9	231,9	284,6	333,2	238,1
	E: 80,7	81,5	18,7	16,9	6,3	77,-	94,5	97,8	54,8	48,4	40,8	60,2	52,6
IRELAND	A: 18,8	26,-	22,-	20,6	13,2	30,6	10,7	15,-	1,6	10,7	0,2	1,6	11,9
	B: 33,4	14,6	24,5	23,-	47,8	14,5	42,1	30,6	51,-	70,1	69,6	69,1	40,9
	C: 52,2	40,6	46,5	43,6	61,-	45,1	52,8	45,6	49,4	59,4	69,8	67,5	52,8
	D: 26,3	18,4	25,9	30,5	30,3	34,4	37,9	47,2	60,-	59,2	71,5	55,8	41,5
	E: 25,9	22,2	20,6	13,1	30,7	10,7	14,9	1,6	10,6	0,2	1,7	11,7	11,3
ITALY	A: 9,-	45,3	52,4	85,8	128,6	125,1	71,9	18,4	15,7	22,3	4,1	144,4	25,9
	B: 188,1	268,1	297,9	183,5	412,6	140,4	75,6	146,9	124,8	195,7	150,8	278,4	205,2
	C: 197,1	222,8	245,5	97,7	284,-	265,5	147,5	128,5	109,1	173,4	146,7	134,-	179,3
	D: 241,9	275,4	331,2	227,6	159,3	193,4	166,-	144,1	131,4	177,5	293,-	167,8	209,-
	E: 44,8	52,6	85,7	129,9	124,7	72,1	18,5	15,6	22,3	4,1	146,3	33,8	29,7
LUXEMBOURG	A: 0,3	0,3	0,2	0,1	0,1	0,1	0,2	0,1	0,3	0,2	0,2	0,2	0,1
	B: 0,2	-	0,3	0,2	0,1	PM	0,2	0,2	0,3	-	0,2	0,6	0,2
	C: 0,5	0,3	0,1	0,3	0,2	0,1	-	0,2	0,4	0,3	0,4	0,8	0,3
	D: 0,2	0,4	PM	0,2	0,1	0,3	PM	0,1	0,2	0,1	0,2	0,8	0,2
	E: 0,3	0,1	0,1	0,1	0,1	0,2	-	0,1	0,2	0,2	0,2	PM	0,1
NETHERLANDS	A: 6,3	12,2	26,6	20,5	2,6	0,6	12,3	41,4	4,8	3,-	32,3	14,3	13,1
	B: 80,-	88,9	110,4	99,8	109,1	94,9	105,6	141,1	145,2	120,-	150,5	202,2	120,6
	C: 86,3	76,7	83,8	79,3	106,5	94,3	93,3	99,7	140,4	123,-	118,2	187,9	107,5
	D: 98,7	103,4	104,3	81,9	107,-	106,6	134,-	104,5	137,4	155,1	132,3	152,7	118,2
	E: 12,4	26,7	20,5	2,6	0,5	12,3	40,7	4,8	3,-	32,1	14,1	35,2	10,7
UNITED KINGDOM	A: 15,2	38,4	8,2	6,9	25,7	14,5	3,8	8,2	26,1	4,1	39,5	10,2	8,5
	B: 142,2	87,8	88,8	73,4	44,8	47,9	73,4	93,9	135,8	74,4	201,7	192,4	104,7
	C: 157,4	126,2	97,-	80,3	70,5	62,4	77,2	102,1	161,9	78,5	162,2	182,2	113,2
	D: 119,2	118,1	90,2	54,7	55,8	58,5	69,2	76,1	157,9	118,-	172,3	177,-	105,6
	E: 38,2	8,1	6,8	25,6	14,7	3,9	8,-	26,-	4,-	39,5	10,1	5,2	7,6
EEC TOTAL	A: 256,2	151,5	164,1	36,9	45,7	302,-	255,9	94,-	199,1	96,9	78,9	46,9	136,2
	B: 958,1	1.019,4	930,1	851,-	1.076,3	802,3	690,6	994,3	916,5	1.106,7	1.258,5	1.588,9	1.016,1
	C: 1.214,3	1.170,9	1.094,2	887,9	1.122,-	1.104,3	946,5	1.088,3	1.115,6	1.203,6	1.337,4	1.542,-	1.152,3
	D: 1.057,8	1.006,2	1.057,-	844,4	819,4	847,3	849,2	888,8	1.018,7	1.124,3	1.386,1	1.413,7	1.026,1
	E: 156,5	164,7	37,2	43,5	302,6	257,-	97,3	199,5	96,9	79,3	48,7	128,3	126,2

A = Balance at the beginning of the month at that months' rate
 B = Advances for the month
 C = Total available for the month
 D = Expenditure for the month
 E = Balance still available

The differences between the amounts against E and those against A of the following month are due to exchange differences. The balances remaining available at the end of the month represent the difference between the amount available at the beginning of each month and the expenditure declared for that month to the Commission, without taking into account sums paid after the 20th of the month in respect of the following month. This procedure explains why negative balances are shown at the end of the month for some Member States.

ANNEX 14

Funds available in Member States for 1982, premium for non-marketing of milk and milk products and premium for the conversion of dairy herds (100%)

(m ECU)

Member State	JAN.	FEB.	MARCH	APRIL	MAY	JUNE	JULY	AUG.	SEPT.	OCT.	NOV.	DEC.	AVERAGE
BELGIUM	A: -	0,16	-	-	0,13	-	-	-	-	-	0,21	0,17	0,03
	B: 0,20	0,10	0,22	-	0,20	0,11	0,13	0,22	0,22	0,22	0,13	-	0,15
	C: 0,20	0,26	0,22	-	0,07	0,11	0,13	0,22	0,22	0,22	0,34	0,17	0,18
	D: 0,04	0,25	0,22	0,14	0,07	0,11	0,13	0,22	0,22	0,01	0,17	0,17	0,15
	E: 0,16	0,01	-	0,14	-	-	-	-	-	0,21	0,17	-	0,03
DENMARK	A: 2,82	1,29	0,01	-	-	0,55	0,70	0,67	0,06	0,16	0,03	0,07	0,53
	B: 0,38	0,12	1,88	1,37	2,09	0,99	1,06	0,21	1,32	1,54	1,82	1,67	1,20
	C: 3,20	1,41	1,89	1,37	2,09	1,54	1,76	0,88	1,38	1,70	1,85	1,74	1,73
	D: 1,88	1,40	1,89	1,37	1,55	0,83	1,09	0,82	1,22	1,66	1,78	1,09	1,38
	E: 1,32	0,01	-	-	0,54	0,71	0,67	0,06	0,16	0,04	0,07	0,65	0,35
GERMANY	A: 2,11	7,36	10,34	2,78	1,58	4,41	7,62	3,69	0,93	2,45	5,48	4,78	4,20
	B: 6,12	5,31	2,04	-	11,34	6,94	-	3,30	5,72	6,07	7,19	5,19	4,94
	C: 8,23	12,67	12,38	2,78	9,76	11,35	7,62	6,99	6,65	8,52	12,67	9,97	9,14
	D: 0,88	2,33	9,61	4,32	5,36	3,76	3,96	6,07	4,20	3,04	7,89	7,43	4,90
	E: 7,35	10,34	2,77	1,54	4,40	7,59	3,66	0,92	2,45	5,48	4,78	2,54	4,24
GREECE	NOT AVAILABLE												
FRANCE	A: 8,62	9,01	6,54	4,23	2,88	2,63	1,30	0,87	1,02	1,12	1,38	1,03	3,39
	B: 3,88	-	-	-	0,96	-	1,29	0,96	1,73	1,65	1,20	0,75	1,03
	C: 12,50	9,01	6,54	4,23	3,84	2,63	2,59	1,83	2,75	2,77	2,58	1,78	4,42
	D: 3,36	2,43	2,31	1,34	1,22	1,33	1,68	0,80	1,63	1,38	1,56	1,51	1,71
	E: 9,14	6,58	4,23	2,89	2,62	1,30	0,91	1,03	1,12	1,39	1,02	0,27	2,71
IRELAND	A: 0,42	0,42	0,88	0,15	0,22	0,34	0,33	0,63	0,20	0,30	0,52	0,11	0,02
	B: -	0,15	1,73	0,43	0,72	0,29	0,73	-	-	-	0,87	0,72	0,47
	C: 0,42	0,27	0,85	0,58	0,94	0,63	1,06	0,63	0,20	0,30	0,35	0,83	0,49
	D: 0,83	0,62	0,70	0,37	0,60	0,30	0,43	0,43	0,50	0,23	0,24	0,34	0,47
	E: 0,41	0,89	0,15	0,21	0,34	0,33	0,63	0,20	0,30	0,53	0,11	0,49	0,02
ITALY	NOT AVAILABLE												
LUXENBOURG	A: 0,07	0,10	0,08	0,08	0,09	0,09	0,09	0,07	0,07	0,07	0,07	0,05	0,08
	B: 0,05	-	0,03	0,02	-	-	-	-	-	-	-	-	0,01
	C: 0,12	0,10	0,11	0,10	0,09	0,09	0,09	0,07	0,07	0,07	0,07	0,05	0,09
	D: 0,02	0,03	0,02	-	-	-	0,02	-	-	-	-	-	0,01
	E: 0,10	0,07	0,09	0,10	0,09	0,09	0,07	0,07	0,07	0,07	0,05	0,05	0,08
NETHERLANDS	A: 0,27	1,13	1,16	0,68	0,52	0,28	0,60	0,49	0,96	1,18	0,76	0,15	0,43
	B: -	1,01	1,64	0,78	1,14	1,15	0,51	0,45	0,85	1,04	1,94	0,78	0,94
	C: 0,27	1,12	0,48	0,10	0,62	1,43	1,11	0,94	0,11	0,14	1,18	0,93	0,51
	D: 0,85	1,04	1,17	0,61	0,33	0,84	0,63	1,90	1,06	0,62	1,03	1,35	0,95
	E: 1,12	1,16	0,69	0,51	0,29	0,59	0,48	0,96	1,17	0,76	0,15	0,42	0,44
UNITED KINGDOM	A: 1,11	1,09	2,33	2,85	2,54	0,99	1,12	0,83	1,02	1,60	0,30	2,80	1,08
	B: 3,50	4,04	2,66	2,15	0,36	2,48	1,75	2,71	2,72	1,82	1,09	5,83	2,59
	C: 4,61	5,13	4,99	5,00	2,90	3,47	2,87	3,54	3,74	3,42	1,39	3,03	3,67
	D: 3,57	2,83	2,17	2,45	1,89	2,34	2,07	2,52	2,14	3,12	4,19	2,39	2,64
	E: 1,04	2,30	2,82	2,55	1,01	1,13	0,80	1,02	1,60	0,30	2,80	0,64	1,03
EEC TOTAL	A: 14,88	17,46	17,26	9,41	3,50	9,29	11,76	7,25	2,34	3,92	6,19	3,56	8,90
	B: 14,13	10,73	10,20	4,75	16,81	11,96	5,47	7,85	12,56	12,34	14,24	14,94	11,33
	C: 29,01	28,19	27,46	14,16	20,31	21,25	17,23	15,10	14,90	16,26	20,43	18,50	20,23
	D: 11,43	10,93	18,09	10,60	11,02	9,51	10,01	12,76	10,97	10,06	16,88	14,28	12,21
	E: 17,58	17,26	9,37	3,56	9,29	11,74	7,22	2,34	3,93	6,20	3,55	4,22	8,02

A = Balance at the beginning of the month at the month's rate
 B = Advances for the month
 C = Total available for th month
 D = Expenditure for the month
 E = Balance still available

The differences between the amounts against E and those against A of the following month are due to exchange differences. The balances remaining available at the end of the month represent the difference between the amount available at the beginning of each month and the expenditure declared for that month to the Commission, without taking into account sums paid after the 20th of the month in respect of the following month. This procedure explains why negative balances are shown at the end of the month for some Member States.

ANNEX 15

Exchange rates - 1982

1. Conversion of monthly expenditure into ECU - budget rates

Exp. paid in	Rate on	OJ	B	DK	D	GR	F	IRL	I	L	NL	UK
JANUARY	20.11.81 - C 302/81		41,0060	7,89211	2,44990	61,9942	6,18525	0,690498	1306,45	41,0060	2,67995	0,571734
FEBRUARY	18.12.81 - C 332/81		41,4216	7,94083	2,44715	61,9401	6,19241	0,686187	1305,31	41,4216	2,67526	0,569506
MARCH	20.01.82 - C 16/82		41,6338	7,99676	2,44556	62,7146	6,21894	0,693058	1309,10	41,6338	2,68027	0,563052
APRIL	19.02.82 - C 46/82		41,7330	8,03970	2,45047	62,9048	6,22268	0,695828	1308,04	41,7330	2,68573	0,558276
MAY	19.03.82 - C 71/82		45,1443	8,13935	2,39861	62,1702	6,25926	0,689993	1320,94	45,1443	2,64037	0,558703
JUNE	20.04.82 - C 100/82		45,1862	8,11770	2,39240	63,2493	6,23072	0,691048	1317,19	45,1862	2,65324	0,563770
JULY	19.05.82 - C 130/82		45,0216	8,09319	2,38250	65,1157	6,21283	0,687866	1322,21	45,0216	2,64957	0,571946
AUGUST	18.06.82 - C 155/82		45,2288	8,16456	2,35961	66,4001	6,54272	0,686778	1328,04	45,2288	2,60361	0,553968
SEPTEMBER	20.07.82 - C 186/82		45,0053	8,17123	2,36100	66,6978	6,57294	0,685825	1322,64	45,0053	2,60981	0,552136
OCTOBER	20.08.82 - C 217/82		45,2696	8,22587	2,35751	66,6859	6,59711	0,685119	1328,44	45,2696	2,59307	0,550651
NOVEMBER	21.09.82 - C 247/82		45,3230	8,24204	2,35204	66,7292	6,65262	0,689434	1326,09	45,3230	2,57856	0,550341
DECEMBER	20.10.82 - C 278/82		45,6090	8,27477	2,35158	66,8407	6,63565	0,691146	1342,96	45,6090	2,56392	0,548480

2. Average rates

Average rate	Total expenditure in national currency	44,1289	8,12667	2,38933	65,1824	6,38461	0,688975	1317,99	44,0095	2,62822	0,557801
in ECU =	Total expenditure ECU:										

ANNEX 16Exchange differences - 1982 (1)

(m ECU)

MEMBER STATE	Guarantee (without premiums)	Guarantee premiums (60 %) (2)	Guidance premiums (40 %) (2)
Belgium	- 1.376.395,72	+ 4.753,30	+ 3.168,88
Denmark	- 401.052,47	- 22.714,87	- 15.143,26
Germany	+ 2.365.783,23	+ 34.148,25	+ 22.765,46
Greece	- 795.352,37	- --	- --
France	- 12.617.896,44	- 131.798,61	- 87.865,74
Ireland	- 112.142,00	+ 6.144,13	+ 4.096,11
Italy	+ 2.901.844,00	- --	- --
Luxembourg	- 14.168,55	- 6.061,25	- 4.040,81
Netherlands	- 766.219,73	- 5.143,54	- 3.429,04
United Kingdom	+ 1.102.498,57	+ 59.193,11	+ 39.462,07
EEC TOTAL	- 9.713.101,48	- 61.479,48	- 40.986,33

(1) For each Member State there is a difference between the balance at the end of each month as converted into ECU at that month's rate and the same balance as converted into ECU at the following month's rate. This table shows the total exchange differences recorded for each Member State for the whole of 1982.

(2) Milk non-marketing and dairy herd conversion premiums (Regulation (EEC) No 1078/77).

ANNEX 17

RAGGF GUARANTEE SECTION - 1982
IRREGULARITIES REPORTED AND AMOUNTS RECOVEREDR = Refunds
I = Interventions

SECTOR	BELGIUM		DENMARK		GERMANY		FRANCE		IRELAND		ITALY		LUXEMBOURG		NETHERLANDS		UNIT. KINGDOM		TOTAL ERC					
	No of: : :cases:	Amount	No of: : :cases:	Amount	No of: : :cases:	Amount	No of: : :cases:	Amount	No of: : :cases:	Amount	No of: : :cases:	Amount	No of: : :cases:	Amount	No of: : :cases:	Amount	No of: : :cases:	Amount	No of: : :cases:	Amount				
Cereals R					19	2.067.336								2	26.245			21	2.093.581					
Cereals I					17	91.493					6	14.979						23	106.472					
Tot.					36	2.158.829					6	14.979			2	26.245		44	2.200.053					
Milk and R			2	36.500	6	631.674								2	4.091			10	672.265					
milk I			6	38.410	34	1.409.135	10	144.537										50	1.592.082					
products Tot.			8	74.910	40	2.040.809	10	144.537						2	4.091			60	2.264.347					
Pigmeat R			4	13.526	2	12.359								2	3.356			7	29.241					
Pigmeat I					7	102.458												7	102.458					
Tot.			4	13.526	9	114.817								2	3.356			14	131.699					
Eggs R					3	19.971													3	19.971				
Poultry- R																								
meat I																								
Beef/ R	1	210.074	1	6.891	1	1.018.855	3	38.705											6	1.274.525				
I					11	944.140												12	25.617	23	969.757			
veal Tot.	1	210.074	1	6.891	12	1.962.995	3	38.705										12	25.617	29	2.244.282			
Oils and R																								
I																								
fats Tot.																								
Fruit & R					0		1	20.076												1	20.076			
I					1	207.814					28	27.152.997								29	27.360.811			
vege. Tot.					1	207.814	1	20.076			28	27.152.997								30	27.380.887			
Sugar R																								
I																								
Tot.																								
Non-Annex R			4	19.008	1	441.631													1	14.571	6	475.210		
II products I					0																			
Tot.			4	19.008	1	441.631													1	14.571	6	475.210		
Other R			1	13.719	0																1	13.719		
I					4	30.276													2	3.218	6	33.494		
sectors Tot.			1	13.719	4	30.276													2	3.218	7	47.213		
RCA's R			1	3.201	3	26.667	4	29.118	1	29.722									3	25.475	8	94.866	20	209.049
TOTAL I			6	38.410	74	2.785.316	10	144.537			34	27.167.976							14	28.835	138	30.165.074		
M.S. Tot.	1	210.074	19	131.255	109	7.003.809	18	232.436	1	29.722	34	27.167.976			9	59.167	23	138.272	214	34.972.711				
of which																								
1. amounts																								
recovered			13	92.845	37	473.647	9	141.509						2	4.399	10	19.538	71	731.938					
or exp.																								
justified																								
2. amounts																								
being																								
recovered	1	210.074	6	38.410	72	6.530.162	9	90.927	1	29.722	34	27.167.976			7	54.768	13	118.734	143	34.240.773				

IRREGULARITIES REPORTED AND RECOVERY OF OVERPAYMENTS
(1982)

(ECU)

M.S.	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	TOTAL M.S.													
B	-	-	2	7.776	-	-	1	4.752	3	11.430	4	1.593.315	-	-	-	4	4.689.715	1	191.886	1	210.074	16	6.708.948			
	-	-	2	7.776	-	-	1	4.752	2	3.784	-	224.244	-	-	-	-	163.004	-	-	-	-	5	403.560			
D	4	12.552.966	15	1.104.867	31	260.967	63	1.438.471	68	1.994.655	86	2.341.628	53	2.707.926	42	906.548	37	702.357	89	12.912.589	80	12.982.176	109	7.003.809	677	56.908.959
	3	12.415.895	15	1.104.867	30	258.912	54	523.467	63	758.236	74	1.077.032	44	1.257.812	37	876.484	33	537.249	52	968.743	45	3.050.981	37	473.647	487	23.303.325
DK	-	-	1	6.460	7	572.714	26	350.124	1	2.620	13	273.808	11	128.681	8	26.607	5	36.810	12	105.462	19	131.255	103	1.634.541		
	-	-	1	6.460	6	280.268	26	350.124	1	2.620	12	264.164	10	93.223	8	26.607	4	29.563	9	84.139	13	92.845	90	1.230.013		
FR	-	-	5	1.177.637	6	803.127	6	1.963.213	7	122.473	4	432.520	8	747.478	9	157.609	8	74.612	16	280.327	25	323.889	18	232.436	112	6.315.321
	-	-	1	2.210	4	352.559	3	31.112	4	64.143	2	10.308	2	16.252	7	33.034	16	44.382	14	173.318	19	208.449	9	141.509	81	1.077.276
IRL	-	-	1	8.778	1	181.320	2	178.945	9	550.711	5	205.074	1	1.430	1	6.072	1	?	6	666.936	1	29.722	28	1.828.988		
	-	-	1	8.778	1	181.320	1	178.945	5	321.741	3	200.489	1	1.430	1	6.072	?	2	437.629	-	-	-	15	1.336.414		
IT	-	-	3	121.966	7	8.943	12	25.074	2	998	5	557.008	-	-	2	115.426	20	541.261	2	928.576	34	27.167.976	87	29.467.228		
	-	-	-	1.747	3	3.460	2	2.243	-	-	-	-	-	-	-	-	17	18.873	-	-	-	-	22	26.323		
UX	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
NL	4	24.412	-	-	4	35.798	3	79.138	6	36.792	2	5.335	9	1.036.294	4	36.024	5	676.218	25	621.304	5	59.187	9	59.167	76	2.669.669
	4	24.412	-	-	4	35.798	3	79.138	6	36.792	2	5.335	8	16.405	4	36.024	5	676.218	6	262.345	2	48.587	2	4.399	46	1.225.453
UK	-	-	-	-	1	680	-	-	4	250.195	116	2.558.694	50	2.111.915	37	1.732.740	11	325.071	21	528.928	21	467.616	23	138.272	284	8.114.111
	-	-	-	-	1	680	-	-	1	12.641	75	1.403.091	21	663.517	7	285.545	5	21.578	10	218.222	8	60.158	10	19.538	138	2.684.970
EEC	8	12.577.378	20	2.282.504	49	1.245.552	87	4.243.799	126	2.963.010	223	5.903.936	147	9.232.818	104	2.963.032	72	1.926.363	181	19.610.934	152	15.725.728	214	34.972.711	1383	113.647.765
	7	12.440.307	16	1.107.077	43	672.720	70	1.098.765	104	1.407.876	161	2.823.911	90	2.642.883	64	1.325.740	68	1.312.106	103	1.834.068	85	3.889.943	71	731.938	884	31.287.334

Remarks: 1) The first line shows for each Member State the number of cases communicated and the amounts involved; the second line indicates the recoveries already made.

2) This table does not include cases which, thanks to the vigilance of national authorities, did not give rise to the payment of aids (47 cases in 1982).

ANNEX 19

EAGGF Guarantee Section

Irregularities reported concerning the milk non-marketing and dairy herd conversion premium (Regs. 1078/77, 1041/78 and 1391/78)

		1979		1980		1981		1982		TOTAL	
										MEMBER STATES	
B	1	20.541	-	-	-	-	-	-	1	20.541	
	-	-	-	-	-	-	-	-	-	-	
D	2	40.692	3	18.960	38	264.916	65	569.978	108	894.546	
	1	16.986	2	13.291	13	113.389	7	38.549	23	182.215	
DK	3	30.405	6	52.698	20	205.110	34	367.905	63	656.118	
	-	-	1	9.956	4	42.968	5	49.108	10	102.032	
FR	24	161.087	23	120.720	15	130.479	46	222.339	108	634.625	
	23	120.720	14	73.139	8	59.103	14	59.056	59	312.018	
UK	10	47.907	27	276.540	20	122.139	17	105.687	74	552.273	
	1	17.748	14	136.991	3	42.969	3	16.747	21	214.455	
NL	-	-	-	-	-	-	14	395.597	14	395.597	
	-	-	-	-	-	-	1	150.163	1	150.163	
	40	300.632	59	468.918	93	722.644	176	1.661.506	368	3.153.700	
	25	155.454	31	233.377	28	258.429	30	313.621	114	960.883	

ANNEX 20

A. FINANCIAL RESULTS OF CLEARANCE WORK ON 1976 ACCOUNTS

National Currency and EUA (both in millions)
Conversion rate as at 14 June 1982

	Belgium (BFR)	Denmark (DKR)	Germany (DM)	France (FF)	Ireland (IRL)	Italy (LIT)	Luxembourg (LFR)	Nether. (HFL)	U.K. (UKL)	Total EEC
1. Expenditure declared										
Nat. currency	16.853,1	3.240,4	3.232,7	7.860,3	99,7	637.484,0	403,6	2.739,6	196,0	
EUA	374,8	393,5	1.385,2	1.188,6	144,3	472,1	9,0	1.061,9	349,8	5.379,2
2. Expenditure disallowed										
Nat. currency	- 33,9	- 0,4	+ 0,8	- 264,3	- 3,4	-26.597,0	- 9,6	- 4,2	- 1,2	
EUA	- 0,8	- 0,1	+ 0,3	- 40,0	- 4,9	- 19,7	- 0,2	- 1,6	- 2,2	- 69,2
3. Expenditure eligible										
Nat. currency	16.819,2	3.240,0	3.233,5	7.596,0	96,3	610.887,0	394,0	2.735,4	194,8	
EUA	374,0	393,4	1.385,5	1.148,6	139,4	452,4	8,8	1.060,3	347,6	5.310,0
4. Expenditure prov. charged										
Nat. currency	16.858,3	3.243,1	3.220,9	7.824,7	93,8	642.352,2	403,7	2.739,7	195,0	
EUA	374,9	393,8	1.380,1	1.183,2	135,7	475,7	9,0	1.062,0	348,1	5.362,5
5. Differences between (4 - 3)										
Nat. currency	39,1	3,1	- 12,6	228,7	- 2,5	31.465,2	9,7	4,3	0,2	
EUA	0,9	0,4	- 5,4	34,6	- 3,7	23,3	0,2	1,7	0,5	52,5

ANNEX 21

B. FINANCIAL RESULTS OF CLEARANCE WORK ON 1977 ACCOUNTS

Milk non-marketing and dairy herd conversion premiums not included

National Currency and EUA (both in millions)
Conversion rate as at 14.6.1982

	Belgium (BFR)	Denmark (DKR)	Germany (DM)	France (FF)	Ireland (IRL)	Italy (LIT)	Luxembourg (LFR)	Nether. (HFL)	U.K. (UKL)	Total EEC
1. Expenditure declared										
Nat. currency	20.928,0	4.701,7	4.545,4	8.755,9	247,6	603.353,3	401,3	3.208,5	147,5	
EUA	465,4	571,0	1.947,6	1.323,9	358,3	446,8	8,9	1.243,8	263,1	6.628,8
2. Expenditure disallowed										
Nat. currency	- 210,3	- 1,3	- 7,9	- 231,0	- 0,1	-37.106,5	- 5,1	- 2,0	+ 0,9	
EUA	- 4,7	- 0,2	- 3,4	- 34,9	- 0,1	- 27,5	- 0,1	- 0,8	+ 1,6	- 70,1
3. Expenditure eligible										
Nat. currency	20.717,7	4.700,4	4.537,5	8.524,9	247,5	566.246,8	396,2	3.206,5	148,4	
EUA	460,7	570,8	1.944,2	1.289,0	358,1	419,4	8,8	1.243,0	264,7	6.558,7
4. Expenditure provisionally charged										
Nat. currency	20.929,3	4.680,1	4.546,4	8.733,3	245,1	599.491,1	401,3	3.210,0	145,9	
EUA	465,4	568,4	1.948,0	1.320,5	354,6	444,0	8,9	1.244,3	260,3	6.614,4
5. Differences between (4 - 3)										
Nat. currency	211,7	- 20,3	8,9	208,3	- 2,4	33.244,3	5,1	3,5	- 2,5	
EUA	4,7	- 2,4	3,8	31,5	- 3,5	24,6	0,1	1,3	- 4,4	55,7

ANNEX 22

C. FINANCIAL RESULTS OF CLEARANCE WORK ON 1977 ACCOUNTS

Milk non-marketing and dairy herd conversion premiums
EAGGF Guarantee and Guidance

National Currency ('000)
EUA ('000)
Conversion rate as at 14.6.1982

	Belgium	Denmark	Germany	France	Ireland	Italy	Luxembourg	Nether.	U.K.	Total
	(BFR)	(DKR)	(DM)	(FF)	(IRL)	(LIT)	(LFR)	(HFL)	(UKL)	EEC
1. Expenditure declared										
Nat. currency	5.996,10	9.533,74	22.634,85	276,56	-	-	2.944,32	3.114,22	499,94	
EUA	1,33	11,58	96,99	0,42	-	-	0,65	12,07	8,92	131,96
2. Expenditure disallowed										
Nat. currency	-	-3.813,50	-	-	-	-	-	-	- 0,01	
EUA	-	- 4,63	-	-	-	-	-	-	> 0,001	- 4,63
3. Expenditure eligible										
Nat. currency	5.996,10	5.720,24	22.634,85	276,56	-	-	2.944,32	3.114,22	499,93	
EUA	1,33	6,95	96,99	0,42	-	-	0,65	12,07	8,92	127,33
4. Expenditure provisionally charged										
Nat. currency	5.996,10	5.720,24	22.634,85	276,56	-	-	2.944,32	3.114,22	499,94	
EUA	1,33	6,95	96,99	0,42	-	-	0,65	12,07	8,92	127,33
5. Differences between (4 - 3)										
Nat. currency	-	-	-	-	-	-	-	-	+ 0,01	
EUA	-	-	-	-	-	-	-	-	> 0,001	> 0,001

FOOD AID

ANNEX 23

SUMMARY OF IMPLEMENTATION FOR 1982
Chapter 92 - Community food aid
(except Articles 926 and 927)

Appropriations available	m ECU	Implementation	m ECU	% utilization
A. APPROPRIATIONS FOR 1982		C. COMMITMENTS		
1. Initial appropriations	498,100	1. Total commitments a)	481,875	100
2. Transfers	-16,000	2. Automatic carryovers to 1983	51,725	
		3. Sums lapsed b)	0,225	
TOTAL X	482,100	TOTAL x = a + b	482,100	100
B. APPROPRIATIONS FOR 1981		D. PAYMENTS		
1. automatic carryovers from 1981	107,578	1. Appl. of carryovers from 1981		
2. non-automatic carryovers	-	a) payments from automatic carryovers	106,787	
TOTAL Y	107,578	b) payments from non-automatic carryovers	-	
		c) lapsed	0,791	
		TOTAL CARRYOVER FROM 1981 y =	107,578	18,2
		2. Application of 1982 approps.		
		a) payments	430,150	72,9
		b) carryovers to 1983		
		- automatic	51,725	8,8
		- non-automatic	-	
		TOTAL CARRYOVER FROM 82 to 83:	51,725	
		3. Appropriations lapsed		
		- out of 1982 allocation	0,225	
		- out of 1981 carryovers	0,791	
		TOTAL APPROPRIATIONS LAPSED	1,016	
TOTAL APPROPRIATIONS AVAIL. (X + Y)	589,678	TOTAL x + y = z	589,678	100

FOOD AID

ANNEX 24

COMMUNITY FOOD AID - CHAPTER 92
CASH POSITION AT 31 DECEMBER 1982

		Amount available at 01.01.1982 a	Advances granted from 01.01.1982 to 31.12.1982 b	Expenditure granted: from 01.01.1982 to 31.12.1982 c	Amount available at 31.12.1982 d = a + b - c	Adjusted availability at 31.12.82 (1) e
BFR		226.231.817,00	3.116.400.000,00	3.318.595.873,00	24.035.944,00	24.035.944,00
BELGIUM	ECU	5.517.041,82	71.932.904,77	76.579.907,17	870.039,42	529.696,76
DKR		11.502.838,90	69.200.000,00	77.914.410,34	2.788.428,56	2.788.428,56
DENMARK	ECU	1.457.511,22	8.507.207,09	9.602.456,55	362.261,76	341.137,66
DM		18.262.186,70	355.900.000,00	304.999.337,21	69.162.849,49	69.162.849,49
GERMANY	ECU	7.454.258,01	148.501.148,26	126.843.562,06	29.111.844,21	29.627.550,21
DR		735.877,00	796.000.000,00	794.397.000,00	2.338.877,00	2.338.877,00
GREECE	ECU	11.870,09	11.933.323,75	11.911.395,00	33.798,44	35.146,98
FF		- 29.501.261,60	968.100.000,00	886.175.392,82	52.423.345,58	52.423.345,58
FRANCE	ECU	- 4.769.615,06	151.605.102,54	138.806.662,04	8.028.825,44	7.943.978,31
IRL		296.271,93	7.559.125,00	7.304.646,93	550.750,00	550.750,00
IRELAND	ECU	429.069,93	10.981.276,70	10.594.907,36	815.439,27	800.483,12
LIT		5.667.781.310,00	37.100.000.000,00	38.473.163.565,00	4.294.617.745,00	4.294.617.745,00
ITALY	ECU	4.338.307,10	28.138.994,87	29.157.061,74	3.320.240,23	3.193.404,23
LFR		0	0	0	0	0
LUXEMBOURG	ECU	0	0	0	0	0
HFL		18.014.980,36	91.900.000,00	107.841.951,73	2.073.028,63	2.073.028,63
NETHERLANDS	ECU	6.722.133,00	34.943.944,20	40.812.054,53	854.022,67	814.424,76
UKL		133.355,94	15.200.000,00	13.469.546,59	1.863.809,35	1.863.809,35
UNITED KINGDOM	ECU	233.248,22	27.396.833,65	24.286.776,17	3.343.305,70	3.291.826,90
TOTAL EEC	ECU	21.393.824,33	493.940.735,83	468.594.783,02	46.739.777,14	46.577.648,93

(1) Based on conversion rate valid for advance payments in January 1983 (rate of 19 November 1982).

FOOD AID

ANNEX 25

Expenditure declared by the Member States

MEMBER STATES	in ECU									
	Cereals and rice		Milk products		Sugar		Various products and other expenditure (1)		TOTALS	
BELGIUM	4.264.319,84	2,6	68.403.587,63	25,6	738.044,43	40,4	3.173.955,28	9,3	76.579.907,17	16,3
DENMARK	144.427,11	0,1	9.401.886,79	3,5	-	-	86.142,65	0,3	9.602.456,55	2,1
GERMANY	15.359.283,98	9,3	104.775.379,13	39,2	32.151,79	1,8	6.676.747,15	19,7	126.843.562,06	27,1
GREECE	9.028.760,73	5,5	-	-	-	-	2.882.634,67	8,5	11.911.395,40	2,5
FRANCE	93.874.277,25	56,8	29.964.384,83	11,2	1.056.288,72	57,8	13.911.711,24	40,9	138.806.662,04	29,6
IRELAND	- (2)	-	10.531.809,12	3,9	-	-	63.098,24	0,2	10.594.907,36	2,3
ITALY	24.659.939,29	14,9	-	-	-	-	4.497.122,45	13,3	29.157.061,74	6,2
LUXEMBOURG	- (3)	-	-	-	-	-	-	-	-	-
NETHERLANDS	6.068.141,51	3,6	33.107.586,47	12,4	-	-	1.636.326,54	4,8	40.812.054,53	8,7
UNITED KINGDOM	11.907.399,88	7,2	11.353.559,50	4,2	-	-	1.025.816,79	3,0	24.286.776,17	5,2
EEC	165.276.549,60	100%	267.538.193,47	100%	1.826.484,94	100%	33.953.555,01	100%	468.594.783,02	100%
		35,3%		57,1%		0,4%		7,2%		100%

(1) Including transport costs for products delivered beyond fob stage.

(2) Including 9 424 283.16 ECU for LDCs.

(3) Including 5 036 646.87 ECU for LDCs.

Budget appropriations, 1982 (ECU); position at 31 December 1982

A. 1982 APPROPRIATIONS

: Chap.:	: Arti-:	: Item :	: Programmes :	: Amounts available :			: Appropriations :	: Expenditure :	: Commission :	: Total :	: Automatic :	: Lapsed :						
				: Entered in :	: Transfers :	: TOTAL :							: committed :	: declared by :	: expenditure :	: expenditure :	: (Art.6(1)(c) of :	: appropriations :
: :	: :	: :	: :	: a :	: b :	: c :	: d :	: e :	: f :	: g :	: h :	: i :						
: 92 :	:	:	: Food aid	:	:	:	:	:	:	:	:	:						
:	: 920 :	:	: CEREALS	:	:	:	:	:	:	:	:	:						
:	:	: 9200 :	: before	: 900.000,00	: 49.938.011,92	: 50.838.011,92	: 50.838.011,92	: 49.938.011,92	: 900.000,00	: 50.838.011,92	: -	: -						
:	:	: 9201 :	: 1982	: 110.800.000,00	: 17.979.997,52	: 92.820.002,48	: 92.820.002,48	: 91.522.144,04	: 471.256,23	: 91.993.400,27	: 826.602,21	: -						
:	:	: 9202 :	: Rice before	: -	: 11.397.799,95	: 11.397.799,95	: 11.397.799,95	: 6.729.744,82	: 4.668.055,13	: 11.397.799,95	: -	: -						
:	:	: 9203 :	: Rice 1982	: 32.700.000,00	: 26.945.717,82	: 5.754.282,18	: 5.754.282,18	: 2.625.718,79	: -	: 2.625.718,79	: 3.128.563,39	: -						
:	:	: 921 :	: MILK PRODUCTS	:	:	:	:	:	:	:	:	:						
:	:	: 9210 :	: before milk powder	: 19.800.000,00	: 77.333.350,32	: 97.133.350,32	: 97.133.350,32	: 97.133.350,32	: -	: 97.133.350,32	: -	: -						
:	:	: 9211 :	: milk powder 1982	: 132.700.000,00	: 73.571.442,39	: 59.128.557,61	: 59.128.557,61	: 59.038.097,01	: -	: 59.038.097,01	: 90.460,60	: -						
:	:	: 9212 :	: before butteroil	: 8.800.000,00	: 59.525.523,97	: 68.325.523,97	: 68.325.523,97	: 68.325.523,97	: -	: 68.325.523,97	: -	: -						
:	:	: 9213 :	: butteroil 1982	: 101.700.000,00	: 95.697.528,43	: 6.002.471,57	: 6.002.471,57	: 2.299.719,38	: -	: 2.299.719,38	: 3.702.752,19	: -						
:	:	: 922 :	: SUGAR	:	:	:	:	:	:	:	:	:						
:	:	: 9220 :	: before	: -	: 2.241.722,26	: 2.241.722,26	: 2.241.722,26	: 1.506.243,36	: -	: 1.506.243,36	: 735.478,90	: -						
:	:	: 9221 :	: sugar 1982	: 2.800.000,00	: 2.241.722,26	: 558.277,74	: 558.277,74	: -	: -	: -	: 558.277,74	: -						
:	:	: 923 :	: VEGETABLE OIL	: 5.000.000,00	: -	: 5.000.000,00	: 5.000.000,00	: -	: 1.310.958,88	: 1.310.958,88	: 3.689.041,12	: -						
:	:	: 924 :	: OTHER PRODUCTS	: 5.000.000,00	: -	: 5.000.000,00	: 4.775.000,00	: -	: 540.092,77	: 540.092,77	: 4.234.907,23	: 225.000,00						
:	:	: 925 :	: TRANSPORT COSTS	:	:	:	:	:	:	:	:	:						
:	:	: 9250 :	: before	: 3.100.000,00	: 24.914.384,26	: 28.014.384,26	: 28.014.384,26	: 18.254.201,20	: 378.585,91	: 18.632.787,11	: 9.381.597,15	: -						
:	:	: 9251 :	: 1982	: 74.800.000,00	: 24.914.384,26	: 49.885.615,74	: 49.885.615,74	: 14.231.149,86	: 10.276.687,41	: 24.507.837,27	: 25.377.778,47	: -						
:	:	:	:	:	:	:	:	:	:	:	:	:						
:	:	:	: TOTAL	: 498.100.000,00	: 16.000.000,00	: 482.100.000,00	: 481.875.000,00	: 411.603.904,67	: 18.545.636,33	: 430.149.541,00	: 51.725.459,00	: 225.000,00						

(1) This amount was transferred to Item 9260 for the UNRWA education programme.

FOOD AID

ANNEX 27

Budget appropriations 1982 (ECU) : position at 31 December 1982

B. APPROPRIATIONS CARRIED OVER

: Chap. :	: Art. :	: Item :	: Programme :	: Amounts : available : 1981 approps : carried over : to 1982 :	: Expenditure : declared by : Member States :	: Expenditure : by : Commission :	: Total : expenditure :	: Lapsed : appropriations :
:	:	:	: a :	: b :	: c :	: d :	: e :	: f :
: 92 :	:	:	: Food aid :	:	:	:	:	:
:	: 920 :	:	: CEREALS :	:	:	:	:	:
:	:	: 9203 :	: Rice 1981 :	: 1.438.707,71 :	: - :	: 1.438.707,71 :	: 1.438.707,71 :	: - :
:	:	:	:	:	:	:	:	:
:	: 921 :	:	: MILK PRODUCTS :	:	:	:	:	:
:	:	: 9211 :	: Milk powder 1981 :	: 8.928.140,30 :	: 8.927.652,90 :	: 487,40 :	: 8.928.140,30 :	: - :
:	:	: 9213 :	: Butteroil 1981 :	: 31.813.849,89 :	: 31.813.849,89 :	: - :	: 31.813.849,89 :	: - :
:	:	:	:	:	:	:	:	:
:	: 922 :	:	: SUGAR :	:	:	:	:	:
:	:	: 9221 :	: Sugar 1981 :	: 772.865,12 :	: 320.241,58 :	: 452.623,54 :	: 772.865,12 :	: - :
:	:	:	:	:	:	:	:	:
:	: 923 :	:	: OTHER PRODUCTS :	: 40.813.097,24 :	: 14.460.930,03 :	: 25.568.010,09 :	: 40.028.940,12 :	: 784.157,12 :
:	:	:	:	:	: (1) :	: (2) :	:	:
:	: 924 :	:	: TRANSPORT COSTS :	:	:	:	:	:
:	:	: 9240 :	: Prior programme :	: 3.461.801,14 :	: 73.328,70 :	: 3.381.472,15 :	: 3.454.800,85 :	: 7.000,29 :
:	:	: 9241 :	: Programme 1982 :	: 20.349.231,06 :	: 1.394.875,25 :	: 18.954.355,81 :	: 20.349.231,06 :	: - :
:	:	:	:	:	:	:	:	:
:	:	:	: TOTAL :	: 107.577.692,46 :	: 56.990.878,35 :	: 49.795.656,70 :	: 106.786.535,05 :	: 791.157,41 :

1) Amount for expenditure on cereals and rice operations for the LLDCs carried out by France (9 424 283.16 ECU).

2) Including 24 754 912.85 ECU for various deliveries for the LLDCs (vegetable oils, cereals, beans).

FOOD AID

ANNEX 28

APPROPRIATIONS COMMITTED AND EXPENDITURE CARRIED OUT, 1982

(ECU)

	Total budget funds available	Appropriations committed	Expenditure declared by Member States	Expenditure by Commission	Total Expenditure	Appropriations carried over	Appropriations lapsed
a	b	c	d	e	f = d + e	g	h
Cereals and rice	:162.248.804,24	:162.248.804,24	:150.815.619,57	: 7.478.019,07	:158.293.638,64	: 3.955.165,60	-
Milk products	:271.331.893,66	:271.331.893,66	:267.538.193,47	: 487,40	:267.538.680,87	: 3.793.212,79	-
Sugar	: 3.572.865,12	: 3.572.865,12	: 1.826.484,94	: 452.623,54	: 2.279.108,48	: 1.293.756,64	-
Other products	: 50.813.097,24	: 50.588.097,24	: 14.460.930,03 (1)	: 27.419.061,74	: 41.879.991,77	: 7.923.948,35	: 1.009.157,12
Transport costs	:101.711.032,20	:101.711.032,20	: 33.953.555,01	: 32.991.101,28	: 66.944.656,29	: 34.759.375,62	: 7.000,29
TOTAL	:589.677.692,46	:589.452.692,46	:468.594.783,02	: 68.341.293,03	:536.936.076,05	: 51.725.459,00	: 1.016.157,41

(1) Expenditure for LLDC operations (cereals and rice) carried out by France and Italy.

FOOD AID

ANNEX 29

Appropriations and their implementation since 1972

(Food Aid Chapter)

(m ECU)

Year	Cereals and rice		Milk products		Sugar		Other products		Transport and other expenditure		TOTAL APPROPS	TOTAL EXPEN-
	Approp.	Expendi- ture	Approp.	Expendi- ture	Approp.	Expen- diture	Approp.	Expendi- ture	Approp.	Expendi- ture	(1)	DITURE
1972	65,3	23,8	-	-	-	-	2,-	-	-	-	67,3	23,8
1973	61,1	77,4	-	23,3	-	2,4	-	1,5	-	-	61,1	104,6
1974	113,-	105,6	15,-	0,7	2,-	-	-	-	5,-	-	135,-	106,3
1975	116,3	125,-	106,4	63,5	2,3	2,4	1,-	-	-	-	226,-	190,9
1976	103,6	44,3	182,7	64,7	2,3	2,3	1,-	-	-	4,2	289,6	115,5
1977	87,2	97,-	88,5	78,4	1,7	1,9	1,-	-	-	0,1	178,4	177,4
1978	88,8	114,3	132,4	120,-	1,5	1,4	-	-	1,-	0,1	223,7	235,8
1979	100,9	88,4	184,5	169,9	1,5	0,3	-	0,3	0,5	0,2	287,4	259,1
1980	116,2	108,9	212,2	180,7	1,8	3,5	-	9,7	59,7	11,-	389,9	313,8
1981	121,1	167,4	274,5	356,8	1,9	4,6	40,-	9,7	67,7	62,4	505,2	600,9
1982 (2)	144,4	172,8	263,0	267,5	2,8	2,3	10,-	27,4	77,9	66,9	498,1	536,9

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(1) Including, where appropriate, amending budgets and transfers from other chapters

Source : General budgets of the Communities and EAGGF Financial Reports.

(2) A sum of 16 m ECU was transferred to Item 9260 for the implementation of the UNRWA education programme.