

COMMISSION OF THE EUROPEAN COMMUNITIES

COM(84) 485 final

Brussels, 14 September 1984

THIRTEENTH FINANCIAL REPORT

on the

EUROPEAN AGRICULTURAL GUIDANCE AND GUARANTEE FUND

- 1983 -

GUARANTEE SECTION

and

FOOD AID FINANCING

(submitted to the Council and the European Parliament by the Commission)

COM(84) 485 final

Average conversion rates used for 1983

(cf, Annex 15)

	Belgium	Denmark	Germany	Greece	France	Ireland	Italy	Luxembourg	Netherlands	UK
1 ECU =	45.3037	8.13519	2.27974	75.9226	6.70189	0.709400	1 344.86	45.3254	2.53731	0.586581

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 1983. 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 729/70, expenditure consists of 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 stabilise the agricultural markets (storage, product withdrawal, price compensation aids, guide premiums).

NB: This report was completed on 20 July 1984

SUMMARY OF THE THIRTEENTH FINANCIAL REPORT
EAGGF GUARANTEE SECTION

A. Community financing of markets

1. In contrast with 1982, the original 1983 appropriations, of 14 087 million ECU, proved insufficient and 1 761 million ECU in supplementary appropriations had to be adopted; this brought total appropriations available to 15 848.1 million ECU, including fisheries (37.1 m ECU).

Total expenditure for the year was 15 811.6 million ECU. However, this amount includes the financial contribution of dairy farmers (- 527.4 m ECU), the recovery of disallowed expenditure following accounts clearance (- 108.1 m ECU), the shifting of expenditure from 1983 to 1984 (- 675 m ECU) and various savings. Without these factors, total expenditure would have been higher.

Total expenditure in 1983 showed an increase of 27.5% over 1982 expenditure (12 405.6 m ECU), the increase being due to appreciably heavier Community costs for virtually all products, in particular milk products, cereals and rice, and beef/veal.

2. A breakdown of expenditure according to economic type shows that the tendency for export refunds to decline in relative terms continued, falling from 40.7% of expenditure in 1982 to 34.9% of expenditure in 1983. However, in absolute terms, refund expenditure increased by 10%, mainly because of an increase in expenditure on cereals and beef/veal, partly offset by a decline in expenditure on milk products and non-Annex II products.

With regard to intervention, the largest share of this type of expenditure was, as in previous years, price compensating aids, which increased not only in absolute value but also as a proportion of total expenditure (1982, 4 769 m ECU, ie, 38% of total expenditure; 1983, 6 559 m ECU, ie, 41% of total expenditure for that year). Virtually all products attracted increases in this type of aid, especially milk products, olive oil, oilseeds and fruit and vegetables.

Intervention stocks rose sharply between 31 December 1982 (4 000 m ECU) and 30 November 1983 (7 000 m ECU), and this was due entirely to increases in stocks of butter, milk powder and beef/veal, as a result of production growth combined with increased difficulties hampering disposal both within the Community and outside. This situation will prove expensive for the EAGGF until stocks are brought back to an approximately normal level. On the other hand, cereals stocks showed little change as between the two years and olive oil stocks actually declined.

As for the assessment of the overall cost of EAGGF guarantee spending, the figures show that the annual growth rate for agricultural expenditure rose sharply in 1983, from 13% to 27.5%, thus matching the high rate for 1978 (27%). Without the displacement of 675 million ECU to the 1984 financial year, expenditure in 1983 would have increased by 32.9%. This situation is also reflected in the figure for EAGGF guarantee spending as a proportion of Community gross domestic product at market prices (GDP): the gross cost, which was only 0.44% in 1976, was 0.51% in 1982 and 0.62% in 1983. The net cost, ie, after deduction of accruals from agriculture, rose from 0.35% in 1976 to 0.42% in 1982 and to 0.53% for 1983.

B. Cash position and management of appropriations

On the basis of applications with supporting statements submitted by the Member States, the Commission makes monthly advance payments to them to cover the disbursements of the various paying agencies.

In this connection, the Commission adopted in 1983, in addition to the twelve normal monthly advance payments decisions, two extraordinary decisions and two supplementary decisions, giving a total of sixteen decisions.

As in the past, the Commission was very anxious to ensure optimum utilisation of the advance payments. Thus, the expenditure paid out in 1983 by the Member States in respect of EAGGF Guarantee operations totalled 99.8% of the funds placed at their disposal, a percentage higher than the figure, already very high, for 1982 (98.9%). This is principally because of the shortage of appropriations at the end of the year, in addition to very rigorous administration of Community funds by the Commission.

C. Investigations and irregularities

In this year, the Commission asked the Member States to organise eleven special investigations, mainly concerning milk products. It also itself organised a selective check concerning the application of a Community regulation - since repealed - on exemption from the MCAs in certain cases.

The number of cases of irregularities notified by the Member States, not including those concerning the milk non-marketing premium, totalled 167, compared with 217 in 1982. These irregularities involve a total of 10.98 million ECU, of which 0.36 million ECU has been recovered.

The numbers of cases and their financial implications as declared by the Member States continue to vary very widely and even to increase. Differences in auditing systems and interpretation of the concept of irregularity do not suffice completely to account for these discrepancies.

Work on the introduction of the computerised "irregularities" system continued and the system should be operational in 1985. The Commission was, for practical reasons, not able to pursue in 1983 the work on training EAGGF inspectors which it had started in previous years.

D. Clearance of accounts

The efforts made in previous years by the EAGGF staff to make good the time lost in accounts clearance work and improve the clearance procedure continued in 1983.

The bulk of the work on clearing the 1978 and 1979 accounts was completed in 1983 and in February 1984 the Commission adopted decisions releasing 18 500 million ECU. Several reservations made in previous decisions were withdrawn, thus increasing the total volume of expenditure definitively released by the Commission.

For 1980 and 1981, verification of documents and inspection visits are practically complete and the dialogue phase between the Member States and the Commission's staff started in the first half of 1984.

With regard to 1982, documents are now being audited.

Two Member States, Luxembourg and Italy, appealed to the Court of Justice against the decisions clearing the 1976 and 1977 accounts. Appeals have also been lodged by the United Kingdom and Italy against the decisions clearing the 1978 and 1979 accounts.

As part of the work on strengthening action in 1983 by the Commission with regard to national aids and infringements with a view to ensuring compliance with Community requirements, the Commission's staff began examination of machinery for the implementation of the guidelines adopted, in particular with regard to the payment of advances and chargings to the budget.

Having completed in 1983 the systems audit of the granting of refunds for cereals exported in the form of whisky, the Commission staff, on the basis of this experience, began verification of the export refunds and MCAs for 1982 and 1983 according to this method.

E. Financing of Community food aid

The procedures for financing Community food aid are similar to those used for guarantee financing.

In 1983, the Commission granted monthly advance payments totalling 336 million ECU, including the balance available at 31 December 1982 (1982, 515 m ECU). A comparison with expenditure declared by the Member States, totalling 327 million ECU (1982, 469 m ECU) gives a rate of use of Community funds of 97.3%, well above the corresponding figure for 1982 (90.9%).

As in 1982, the bulk of the Member States' expenditure (327 m ECU) went to finance aid programmes covering milk products (176 m ECU) and cereals and rice (134 m ECU).

As in the past, the Commission also made direct payments to certain non-member countries and agencies conducting food aid operations. These totalled 47 million ECU in 1983 (1982, 68 m ECU).

To these amounts should be added the refunds for food aid operations charged to the Guarantee Section of the EAGGF, ie, 126.8 million ECU (1982, 166.4 m ECU).

Expenditure in 1983 on food aid, totalling 374 million ECU, was 30% down on the 1982 figure. This was because deliveries in 1983 fell well short of those for the previous year; the 1983 programmes having been approved by the Council only in July 1983, actual deliveries started only in September of that year.

TABLE OF CONTENTS

	<u>Pages</u>
<u>TITLE I: COMMUNITY FINANCING OF THE MARKETS</u>	1
1. <u>General</u>	2
1.1 Agricultural prices 1983/84	2
1.2 Shortfall in appropriations and action taken	3
2. <u>Adjustments in certain sectors with financial effects</u>	7
2.1 Adjustments in certain sectors	7
2.2 Adaptation of the common agricultural policy	13
3. <u>Financing of the markets</u>	15
3.1 Comparison between original appropriations and expenditure	15
3.2 Breakdown of expenditure by economic type	25
3.3 Public storage	29
3.4 Corrections to be made to the breakdown of expenditure by Member States on monetary compensatory amounts (MCA)	30
3.5 Assessment of the total cost of the Guarantee Section	32
4. <u>Changes in the regulations governing the EAGGF Guarantee Section</u>	35
4.1 Council legislation	35
4.2 Commission legislation	35
<u>TITLE II: CASH POSITION AND FINANCIAL ADMINISTRATION</u>	37
5. <u>Advance payments</u>	37
6. <u>Advance payments to the Member States</u>	38
6.1 Decisions on advance payments in 1983	38
6.2 Funds available in the Member States during the year	38
6.3 Rate of utilisation of funds available	39
6.4 Direct payments	39

	<u>Pages</u>
7. <u>Administration of appropriations</u>	42
7.1 Appropriations available (m ECU)	42
7.2 Transfers of appropriations	42
7.3 Expenditure	44
7.4 Carryovers of appropriations	46
7.5 Summary of the implementation of the 1983 budget	47
<u>TITLE III: INVESTIGATIONS, IRREGULARITIES AND RELATED WORK</u>	48
8.1 Verification of expenditure chargeable to the EAGGF Guarantee Section	48
8.2 Checks on a selected area	48
8.3 Special investigations	49
8.4 Mutual information system	50
8.5 Irregularities detected	51
8.6 The sums involved	53
8.7 Recovery of amounts wrongly paid	54
8.8 Meetings of the EAGGF irregularities working group	54
8.9 Computer treatment of irregularities	55
8.10 Training of EAGGF inspectors	55
8.11 Audit of commercial documents	55
<u>TITLE IV: CLEARANCE OF ACCOUNTS</u>	57
9.1 The 1976 and 1977 accounts	57
9.2 The 1978 and 1979 accounts	57
9.3 The 1980 and 1981 accounts	58
9.4 The 1982 accounts	59
9.5 Appeals by Member States against accounts clearance decisions	60
9.6 Memorandum	60
9.7 Strengthening of Commission action in connection with state aids and infringements	61
9.8 Systems audit	61

	<u>Pages</u>
<u>TITLE V: FINANCING OF COMMUNITY FOOD AID FOR PRODUCTS FALLING</u>	
<u>UNDER COMMON ORGANISATION OF THE MARKETS</u>	63
10.1 Main features of Community food aid	63
10.2 Cash position	67
10.3 Administration of appropriations	68
10.4 Appropriations carried over to 1984	71
10.5 Closure of accounts	72

LIST OF TABLES

	<u>Pages</u>
 <u>GUARANTEE SECTION</u>	
1. Original appropriations in the 1983 budget and actual expenditure	14
2. MCAs applied to trade	24
3. Breakdown of expenditure by Member State after correction	31
4. General development of expenditure	32
5. Revenue under the common agricultural policy	33
6. Funds available to and expenditure by the Member States for 1983	40
7. Average rate of utilisation of Community funds for 1983	41
8. Appropriations	43
9. Expenditure recorded in the Member States in 1983 by type of financing	45
10. Dates when accounts clearance declarations were sent in	59
 <u>FOOD AID</u>	
11. Quantities supplied	65
12. Overall expenditure in 1983 compared with 1982	66
13. Breakdown and utilisation of monthly advance payments in 1983	67
14. Breakdown of direct payments by beneficiary	70

LIST OF ANNEXES

	<u>Pages</u>
 <u>GUARANTEE SECTION</u>	
1. Summary of implementation for 1983	73
2. Expenditure charged until the end of December 1983	74 - 75
3. EAGGF Guarantee expenditure by sector (1978 - 1983)	86 & 87
4. Breakdown of expenditure by sector and economic category - 1983	88 & 89
5. Breakdown of intervention in respect of storage costs in 1983	90
6. Quantity and value of products in public storage	91
7. Breakdown of intervention expenditure in the form of price compensation aids	92
8. Overall cost of the Guarantee Section as a percentage of gross domestic product (GDP)	93
9. Revenue from the co-responsibility levy on milk and allocation of proceeds among various schemes	94
10. Equalisation of storage costs for sugar	95
11. Guarantee Section advances and funds available in Member States for 1983	96
12. Premiums (100%): Advances and funds available in Member States for 1983	97
13. Funds available in Member States for 1983: Guarantee Section (excluding premiums)	98
14. Funds available in Member States for 1983 : premiums	99
15. Exchange rates - 1983	100
16. Exchange differences - 1983	101
17. Irregularities reported and amounts recovered (1983)	102
18. Irregularities reported and recovery of overpayments (1971-1983)	103
19. Irregularities reported concerning the milk non-marketing and dairy herd conversion premium	104
20. Financial results of clearance work on 1978 accounts (excluding milk non-marketing and dairy conversion premiums)	105
21. Financial results of clearance work on 1978 accounts (milk non-marketing and dairy conversion premiums)	106

	<u>Pages</u>
22. Financial results of clearance work on 1979 accounts (excluding milk non-marketing and dairy conversion premiums)	107
23. Financial results of clearance work on 1979 accounts (milk non-marketing and dairy conversion premiums)	108

FOOD AID

24. Summary of implementation for 1983	109
25. Cash position at 31 December 1983	110
26. Expenditure declared by the Member States	111
27. Budget appropriations, 1983 - A. - 1983 appropriations	112
28. Budget appropriations - B. - appropriations carried over from 1982	113
29. Appropriations committed and expenditure carried out, 1983	114
30. Appropriations and their implementation since 1972	115

TITLE I

COMMUNITY FINANCING OF THE MARKETS

Original appropriations for 1983, including fisheries (37.1 m ECU), totalled 14 087.1 million ECU. As agricultural expenditure ran ahead of forecasts, supplementary appropriations, totalling 1 761 million ECU, had to be adopted during the year, so that total appropriations available for 1983 were 15 848.1 million ECU, including fisheries.

Including reductions in expenditure of 108.1 million ECU under accounts clearance procedures for 1976 and 1977, and some measures either yielding savings on the 1983 budget or resulting in displacement of expenditure to the 1984 budgetary year, the total agricultural expenditure chargeable to the EAGGF Guarantee Section for 1983 came to 15 811.6 million ECU, 0.2% below the 15 848.1 million ECU available for that year.

1. General

1.1 Agricultural prices 1983/84

The decisions adopted by the Council at its meeting on 16/17 May 1983 concerning agricultural prices and the related measures entailed:

- an increase in agricultural prices expressed in ECU of 4.2% for the Community as a whole, the increment being more substantial for Mediterranean products and smaller, because of the overrun of the guarantee thresholds agreed, for certain cereals (3%) and for milk products (2.3%)
- agri-monetary adjustments
- adoption of arrangements concerning guarantee thresholds for milk, cereals and rape.

The Council's decisions on prices and related measures entailed additional EAGGF expenditure chargeable to the Community budget estimated at 473 million ECU for 1983 and 909 million ECU for 1984.

The increase in "own resources" deriving from these decisions in the agricultural sector can be estimated at 37 million ECU for 1983 and 164 million ECU for 1984.

1.2 Shortfall in appropriations and action taken

1.2.1 Original budget and supplementary budget

For 1983, the original appropriations entered in the general budget of the Communities totalled 14 087.1 million ECU, including fisheries (37.1 m ECU), but not including the impact of the price decisions for 1983/84.

As it had indicated when submitting its original price proposals for 1983/84, the Commission planned to submit in due course a supplementary budget for 1983, taking account both of the impact of the price decisions for 1983/84 and short-term market changes.

On 7 July 1983, the Commission therefore sent to the Council preliminary draft amending and supplementary budget No 2, taking account both of the price decisions and short-term changes in the economic situation ("conjuncture").

Short-term changes had been as follows:

- Community production, higher than forecast for a number of products, entailed, depending on product, stock increases, increases in the volume of aids paid and increases in withdrawals from the market
- world market prices for most products fell short of forecasts in the first half of the year, and this meant higher export refund rates and production aid rates where the latter depended on world market prices

- not all exports of Community agricultural products achieved the volume expected because of slackening export demand, and this meant increases in stocks and, in some cases, the implementation of special schemes for disposal of products within the Community

- payments for certain Mediterranean products (processed fruit and vegetables, wine, cotton) increased mainly because of the effects of Greece's membership of the Community and the need to make good delays in certain payments (processed fruit and vegetables, wine).

The combined effect of these factors in the first half of 1983 was to accelerate the rate of payments and advance payments and to necessitate an increase in appropriations through a supplementary budget.

This budget (No 2/83) was approved by Parliament on 24 October 1983. It covered an original amount of 1 811 million ECU for the EAGGF Guarantee Section but the Council had reduced it by 50 million ECU, to a total of 1 761 million ECU.

This meant that appropriations available to the EAGGF Guarantee Section in respect of 1983 totalled 15 848.1 million ECU, including fisheries (37.1 m ECU).

2.2 Budget savings

Despite the adoption of the supplementary budget and the resulting increase in appropriations by 1 761 million ECU, the persistent expansion of agricultural expenditure led to strain towards the end of the year.

Consequently, the Commission, despite economy measures approved in the autumn, had no choice but to make various arrangements to shift certain 1983 expenditure items to 1984, so as to keep payments within the appropriations approved.

a) Savings measures and the displacement of payments

- a 1) The interest rate which the EAGGF Guarantee Section pays to the Member States against funds immobilised because of the buying-in, storage and disposal of agricultural products was reduced from 9% to 8% on 1 November 1983 (Regulation (EEC) No 467/77⁽¹⁾, as amended by Regulation (EEC) No 3141/83⁽²⁾).
- a 2) The effect of Regulation (EEC) No 3184/83⁽³⁾ on the advance payments system for expenditure financed under the EAGGF Guarantee Section (cf, 4.2a)) is that, in future, public storage expenditure will be financed, like other expenditure, on the basis of the date of payment by Community funds and no longer on the basis of the physical movement of the products. The effect of this measure is a saving for 1983 of about 100 to 150 million ECU.
- a 3) The suspension from 22 October to 1 November 1983 of Regulation (EEC) No 443/77⁽⁴⁾ providing for the sale of publicly stored skimmed-milk powder for animal feed (Regulation (EEC) No 2964/83⁽⁵⁾), the effect of which was to slow down the disposal of stocks.

(1) OJ No L 62, 08.03.1977, p 9
(2) OJ No L 307, 09.11.1983, p 12
(3) OJ No L 320, 17.11.1983, p 1
(4) OJ No L 58, 03.03.1977, p 16
(5) OJ No L 289, 22.10.1983, p 35

b) Suspension of the advances to market operators

- b 1) The suspension of payment to the beneficiaries indicated in the Community regulations of the advances against certain aids and against export refunds.

Originally fixed for a period from 12 to 23 October 1983 (Regulation (EEC) No 2847/83⁽¹⁾), the suspension was renewed until 31 December 1983 (Regulation (EEC) No 2965/83⁽²⁾). This measure, concerning only advance payments, did not signify a halt to agricultural payments in general and did not affect the final amounts due to the operators: although it enabled 1983 expenditure to be reduced by about 570 million ECU, the expenditure for 1984 will be increased by an equivalent amount. Of the total of 570 million ECU, 170 million ECU was export refunds and the rest, 400 million ECU, the various premiums and aids paid within the Community.

- b 2) In the same context, the premium payable to sheep farmers and, consequently, the advance payments against the premium, were fixed late (Regulation (EEC) No 47/84⁽³⁾), and the result of this was a shifting from 1983 to 1984 of expenditure estimated at 105 million ECU.

(1) OJ No L 279, 12.10.1983, p 23
(2) OJ No L 289, 22.10.1983, p 36
(3) OJ No L 7, 10.01.1984, p 21

2. Adjustments in certain sectors with financial effects

2.1 Adjustments in certain sectors

The adjustments shown below include those adopted during the year as well as those approved when the 1983/84 agricultural prices were approved.

2.1.1 Cereals

The guarantee threshold, introduced in 1982, was set for 1982/83 at 119.5 million tonnes. As average production from 1980 to 1982 exceeded this figure by 1.4 million tonnes, a 1% price reduction provided for in the guarantee threshold system was applied when the prices were fixed. For 1983/84, the threshold was fixed at 120.6 million tonnes.

The related measures adopted with the 1983/84 price review included a transfer between intervention agencies of 550 000 tonnes of bread-making common wheat, including 450 000 tonnes from France to Italy and 100 000 tonnes from the German agency to the United Kingdom and Irish agencies. The transfer, the aim of which was to release store facilities and to move cereals to deficit areas with a view to their use as feed, cost about 17 million ECU in freight charges.

With the same objective of eliminating intervention stocks, the Commission authorised the intervention agencies to offer for sale 2 million tonnes of bread-making common wheat with a view to its use as feed. Compared with a normal sale (if any such sale had been possible), this cost an extra 17 million ECU.

At the beginning of 1983/84, the Commission organised a special intervention scheme (buying-in) for 3 million tonnes of bread-making wheat. This is the first time that a limited quantity has been set for this type of measure.

2.1.2 Olive oil

In May, the second programme of measures to be implemented with a view to the promotion of the consumption of olive oil in the Community was adopted by the Commission. The measures planned, with a total cost of 4 million ECU, are to be financed by an amount withheld from the aid to consumption.

2.1.3 Oilseeds

Rape and sunflower

In 1982, a guarantee threshold was set for rapeseed at 2.15 million tonnes. Because this was exceeded, reductions were applied to the target and intervention prices for 1983/84 and the prices were increased by only 4%; the guarantee threshold for 1983/84 was raised to 2.29 million tonnes.

In June 1983, the Council extended the aid scheme for oilseeds to rapeseed incorporated in feed; this scheme had previously been confined to rapeseed and sunflower seed processed for the production of oil.

2.1.4 Textile plants: flax fibres

In July, the Commission submitted to the Council its first programme for implementing Regulation (EEC) No 1423/82⁽¹⁾, which lays down, for 1982/83 to 1986/87, measures to encourage the use of flax fibres. The programme, covering 1982/83 and 1983/84, concerns both information measures and efforts to find new markets in the Member States and in non-member countries. It will be financed in its entirety by withholding part of the flat-rate aid to production and will be implemented from an available amount of 2.3 million ECU accrued from the last two marketing years, during which part of the aid was withheld.

2.1.5 Fresh fruit and vegetables

In July, the Council deferred by one marketing year the gradual reduction over three years of the financial compensation paid to encourage the marketing of Community lemons in the Member States in which these are not grown. This measure entailed additional expenditure of about 1.5 million ECU.

To ensure that operations for the processing of fruit and vegetables withdrawn from the market for free distribution do not lead to expenditure out of proportion to the aim sought, the Commission set a ceiling on processing costs that could be considered by calls for tender in the Member States.

In November, the Council also made a major adaptation of the basic regulations in this sector with a view to the future membership of Spain and Portugal. The adaptation, entry into force of which will depend on developments in the accession negotiations, includes a stronger role for producers' organisations, with extension of their rules to non-member producers and additional market management procedures.

(1) OJ No L 162, 12.06.1982, p 19

2.1.6 Processed fruit and vegetables

Regulation (EEC) No 2194/81, fixing general rules for the production aid for dried grapes and dried figs⁽¹⁾, which expired at the end of 1982/83, was renewed for a further marketing year, pending reform of basic Regulation (EEC) No 516/77⁽²⁾, now under discussion in the Council.

2.1.7 Wine

To facilitate disposal of wine, the Commission approved procedures for implementing the measures laid down in the basic regulation designed to promote research into and development of new uses of wine products.

Because of the bumper harvest of white wine grapes, particularly in the northern part of the Community, and the resulting sharp decline in prices, the Council authorised in May an exceptional aid measure to the private storage of quality wines produced in given regions. In the autumn, the Commission authorised preventive distillation and the special price support guarantee for long-term storage contract holders ("garantie de bonne fin").

2.1.8 Milk products

When it approved the new farm prices in May 1983, the Council also adopted a set of related measures for milk products which can be summarised as follows:

- the guarantee threshold for milk, introduced in 1982, was set at 0.5% above the 1982 level. As milk deliveries to the dairies in 1982 exceeded by 3% the guarantee threshold fixed for that year, the support prices for milk products were therefore reduced accordingly

(1) OJ No L 214, 01.08.1981, p 1

(2) OJ No L 73, 21.03.1977, p 1

- the co-responsibility levy for milk was kept for 1983/84 at 2%
- the aid designed to support the incomes of small dairy farmers was kept at 120 million ECU for 1983/84
- schemes encouraging the disposal at reduced prices of butter for direct consumption were renewed for 1983/84.

Because there were heavy stocks of skimmed-milk powder in certain Member States and because of difficulties of disposing of these stocks, the Council authorised, in June, the transfer to the Italian intervention agency of a quantity of 50 000 tonnes of skimmed-milk powder held by intervention agencies in other Member States. This is to be disposed of on the Italian market for feed.

For the same reason, the Commission re-introduced the regulation providing for the granting, by tender procedure, of a special aid to skimmed-milk powder for feed to animals other than young calves. This aid had been suspended in 1979 when stocks fell.

In March, under the programme for using funds accruing from the milk co-responsibility levy for 1983/84, the Commission adopted a set of regulations on the continued financing of specific schemes designed to broaden the markets in milk products (sales promotion, advertising, technical assistance, improvement in milk quality, free school milk in certain regions of the Community).

2.1.9 Beef/veal

When the Council approved the agricultural prices and related measures in May 1983, it also adopted various measures concerning beef/veal. These comprised the renewal for 1983/84:

- of the provisions in Regulation (EEC) No 1201/82⁽¹⁾ providing for a calf premium in Greece, Ireland, Italy and Northern Ireland, as the situation for farmers in these regions of the Community had shown no appreciable improvement in the preceding year
- the provisions in Regulation (EEC) No 1199/82⁽¹⁾ providing for an additional premium for the maintenance of the suckler cow herd in Ireland and Northern Ireland, for the same reason
- of the provisions of Regulation (EEC) No 1200/82⁽¹⁾ concerning the payment of a slaughter premium in respect of certain adult bovine animals for slaughter in the United Kingdom.

2.1.10 Sheepmeat

In connection with the related measures adopted by the Council in May, the Commission, given the situation with regard to sheepmeat, renewed until the end of 1983/84 the rule concerning the non-recovery of the variable slaughter premium for products exported outside the Community.

(1) OJ No L 140, 20.05.1982

2.1.11 Bee-keeping

The main measure with regard to bee-keeping in 1983 was the adoption by the Council of a regulation designed to finance a research programme into varroaosis, a bee disease threatening the whole of Europe. This measure was adopted under the 1981 regulation establishing an aid programme to bee-keeping, and its cost, put at 250 000 ECU, will be covered by part of the bee-keeping aid, which was accordingly increased.

2.2 Adaptation of the common agricultural policy

Following instructions from the June European Council held in Stuttgart, the Commission submitted in July a communication on the rationalisation of the common agricultural policy (COM(83) 500 final). This document contains a set of measures which the Commission advocates with a view to the adaptation of the common agricultural policy to the present economic context and the situation of agriculture.

The measures, contained in a set of proposals which were still being examined at the end of 1983, are designed to ensure improved market equilibrium and better control of agricultural expenditure with a view to optimising the use of the Community funds allocated to agriculture.

There are five key points:

- restrictive policy on prices
- retention and extension of the principle of co-responsibility of farmers and, accordingly, of the guarantee thresholds
- phased dismantling of the existing monetary compensatory amounts and a ban on new positive MCAs
- adjustment or elimination of certain aids
- better equilibrium in the Community's external trade.

In the absence of a Council decision, the Commission attached these outstanding measures to its price proposals in respect of 1984/85, presented in January 1984.

TABLE NO 1
ORIGINAL APPROPRIATIONS IN THE 1983 BUDGET AND ACTUAL EXPENDITURE

PRODUCT	EXPENDITURE IN 1983							DIFFERENCE BETWEEN :	
	ORIGINAL	TOTAL			of which			ORIG APPROPS AND	
	APPROPRIATIONS		%	Refunds	1st category	2nd category	ACTUAL EXPEND 1983		
	1983 (1)			intervention (2)	intervention (3)	m ECU	%		
a	b	c = e + f + g	d	e	f	g	h = c-b	i = h/b	
CEREALS	2 191.0	2 441.2	15.3	525.0	439.5	476.7	+250.2	+11.4	
- without durum wheat		2 016.0	2 222.7	13.9	525.0	221.0	476.7	+206.7 + 10.3	
- durum wheat		175.0	218.5	1.4	-	218.5	-	+ 43.5 + 24.9	
RICE	64.0	92.9	0.6	67.9	25.0	-	+28.9	+45.2	
SUGAR	1 536.0	1 316.2	8.3	758.1	558.1	-	-219.8	-14.3	
OLIVE OIL	742.0	675.3	4.2	9.7	653.4	12.2	-66.7	-9.0	
OILSEEDS	691.0	945.6	5.9	3.7	945.6	-3.7	+254.6	+36.8	
PROTEIN PLANTS	77.0	142.3	0.9	-	142.3	-	+65.3	+84.8	
- peas and field beans		48.0	84.6	0.5	-	84.6	-	+36.6 + 76.3	
- dried fodder		29.0	57.7	0.4	-	57.7	-	+28.7 + 99.0	
TEXTILE PLANTS	145.0	160.0	1.0	-	160.0	-	+15.0	+10.3	
- flax and hemp		24.0	19.3	0.1	-	19.3	-	-4.7 - 19.6	
- cotton		120.0	140.1	0.9	-	140.1	-	+20.1 + 16.8	
- silkworms		1.0	0.6	0.0	-	0.6	-	-0.4 - 40.0	
FRUIT AND VEGETABLES	932.0	1 196.1	7.5	58.1	138.0	-	+264.1	+28.3	
WINE	469.0	659.2	4.1	20.2	639.0	-	+190.2	+40.6	
TOBACCO	668.0	671.3	4.2	27.9	614.8	28.6	+3.3	+0.5	
OTHER SECTORS	56.0	55.6	0.4	-	55.6	-	-0.4	-0.7	
- seeds		45.0	43.0	0.3	-	43.0	-	-2.0 - 4.4	
- hops		6.0	8.2	0.1	-	8.2	-	+2.2 + 36.7	
- bee-keeping		5.0	4.4	0.0	-	4.4	-	-0.6 - 12.0	
MILK AND MILK PRODUCTS	4 113.0	4 396.1	27.6	326.8	2 194.2	875.1	+283.1	+6.9	
BEEF/VEAL	1 283.0	1 736.5	10.9	828.2	290.0	618.3	+453.5	+35.3	
SHEEP- AND GOATMEAT	237.0	305.6	1.9	0.0	305.6	-	+68.6	+28.9	
PIGMEAT	180.0	145.0	0.9	120.2	24.8	-	-35.0	-19.4	
EGGS AND POULTRY	125.0	123.3	0.8	123.3	-	-	-1.7	-1.4	
NON-ANNEX II PRODUCTS	300.0	343.2	2.2	343.2	-	-	+43.2	+14.4	
MCAs	241.0	488.6	3.1	339.2	149.4	-	+247.6	+102.7	
FISHERIES	37.1	25.7	0.2	8.2	17.5	-	-11.4	-30.7	
PROV APPROPS CHAP 100	-	-	-	-	-	-	-	-	
TOTAL	14 087.1	15 919.7	100	5 559.7	8 352.8	2 007.2	+1 832.6	+13.0	
%		100	100	34.9	52.5	12.6			
ACCOUNTS CLEARANCE 76/77	-	-108.1					-108.1	-	
GRAND TOTAL	14 087.1	15 811.6					+1 724.5	+12.2	

(1) Appropriations shown in OJ No L 19, 24 January 1983

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

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

3. Financing of the markets

3.1 Comparison between original appropriations and expenditure

Table No 1 enables the original appropriations in the 1983 budget (ie, 14 087.05 million ECU, including fisheries) to be compared with the expenditure ascertained by the end of the year.

Further to Commission Regulation (EEC) No 3184/83 on the advance payments system (cf, 4.2a)), 1983 second-category expenditure concerns a period of only eleven months.

3.1.1 Individual product ranges⁽¹⁾

a) Cereals and rice

In 1983, the cereals harvest fell a little short of that for 1982 (121 m tonnes, compared with 130 m tonnes), mainly because barley production was lower. Sustained demand facilitated Community cereals exports and helped to keep public stocks of cereals, by the end of the year (wheat, barley and rye), down to a level roughly equivalent to that for the previous year, ie, about 9 500 000 tonnes.

The situation was of course reflected in expenditure, which came to 2 534 million ECU, exceeding the original appropriations (2 255 m ECU).

Refunds, totalling 1 525 million ECU, account for more than half of the expenditure in the cereals sector and exceeded the appropriations approved for this purpose. This was due to an increase in refund rates resulting from a deterioration of world prices in the first half of the year, particularly for barley and durum wheat.

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

Public storage costs also exceeded the original forecasts because of the scale of public stocks at the beginning of the year following the bumper harvest in 1982.

Expenditure on end-of-year carry-over payments was low (89 m ECU; original appropriations, 154 m ECU) because of a price increase approved by the Council for 1983/84, despite an increase in quantities qualifying.

Expenditure was also influenced by the increase in aids approved by the Council for 1983/84, in particular the aid for durum wheat.

The decision taken in the fourth quarter (cf, 1.2.2) to suspend advance payments meant that amounts totalling 58 million ECU were shifted to the next year, these being mainly export refunds.

The decline in world rice prices necessitated an increase in refund rates and, consequently, in the corresponding expenditure (68 m ECU; original appropriations 37 m ECU).

b) Sugar

In 1983, quantities exported declined and stocks increased as a result of the decision to carry over 1.0 million tonnes of "C" sugar from the 1982/83 marketing year to the 1983/84 marketing year because of the very heavy production in 1982 and the world market situation.

Total expenditure on sugar (1 316 m ECU) fell short of the original appropriations (1 536 m ECU), mainly because refund expenditure (758 m ECU) was well below the forecasts (1 048 m ECU).

On the other hand, reimbursements of storage costs (551 m ECU) were much higher than the original appropriations (466 m ECU).

In this connection, it should be recalled that the sugar manufacturers are required to pay production and storage levies, the purpose of which is to ensure that over a number of years taken together, the Community's sugar organisation is self-financing.

c) Olive oil

Total expenditure for the year (675 m ECU) fell short of the original appropriations (742 m ECU): although the tempo of payments in Italy picked up again in the second half and although they increased in Greece, payments did not catch up completely, as had been expected when the budget was established.

It should, however, be noted that the decision to suspend advance payments in the fourth quarter (cf, 1.2.2) meant that about 50 million ECU in consumption aid was shifted to 1984.

d) Oilseeds and protein plants

Total expenditure in this sector reached 1 088 million ECU (original appropriations, 768 m ECU). The share of oilseeds (for which the original appropriations were 691 m ECU) was well above this figure, reaching expenditure of about 946 million ECU. The excess was due to heavier harvests than expected and to price compensation aids appreciably above the forecasts, especially for sunflower seed. It may also be added that the decision to suspend advance payments made last autumn meant that expenditure of about 61 million ECU in respect of rape and sunflower aids was shifted to 1984 (cf, 1.2.2).

For protein plants, aid rates exceeding those referred to for the establishment of the budget, combined with quantities of peas and field beans appreciably larger than originally expected, engendered a sharp increase in expenditure for the year (142 m ECU; original appropriations, 77 m ECU).

e) Textile plants and silkworms

Consumption of appropriations totalled 160 million ECU, and exceeded the original appropriations (145 m ECU). Most of this was for cotton (140 m ECU; original appropriations, 120 m ECU). This was due mainly to the payment in 1983 of a larger share than predicted of the 1982/83 harvest at aid rates appreciably higher than originally envisaged.

f) Fruit and vegetables

Total 1983 expenditure was 1 196 million ECU, exceeding the original forecasts (932 m ECU). For fresh products (450 m ECU), the main item was financial compensation for withdrawal, processing and free distribution operations, which, totalling 303 million ECU, exceeded by a long way the appropriations (153 m ECU). This was the result of the increasing withdrawals of apples, peaches and apricots, in particular following the bumper crops in 1982 and the development, especially in Greece, of free distributions of peaches and apples after processing into juice.

Expenditure on processed fruit and vegetables totalled 746 million ECU (original appropriations : 623 m ECU), and aids to the production of tomato-based processed products, at 469 million ECU, exceeded a little the original estimates (436 m ECU) following high production levels during the 1983 - 84 marketing year, for which payments had already begun in October 1983. On the other hand, the gap between forecast and outturn was wider for production aids for dry grapes and preserved fruits (expenditure, 266 m ECU; original appropriations, 177 m ECU) mainly because of difficulties in disposing of the former and high production levels of peaches in syrup in 1983, a major part of which had already been financed by the end of 1983.

g) Wine

In 1983, wine production, at 171 million hectolitres, far outstripped that for 1982 (141 m hectolitres). Data available when the forward estimate was prepared did not, however, show whether compulsory distillation would be necessary. Nonetheless, the quantities distilled on a voluntary basis during the marketing year totalled 19 million hectolitres.

Expenditure (659 m ECU; original appropriations, 469 m ECU) was characterised by an increase in costs entailed by the various types of distillation (excluding compulsory distillation, which was not brought into operation by the Commission), namely preventive distillation, support distillation and the special price support guarantee for long-term storage contract holders ("garantie de bonne fin") (391 m ECU; original appropriations, 260 m ECU).

Aids to the storage of wine and musts entailed expenditure exceeding the original forecasts (142 m ECU; original appropriations, 64 m ECU) because of an increase in the quantities and higher unit aids.

Expenditure in respect of distillation of by-products and of aids to the use of musts also increased partly because delays in payments for previous years were made good.

The decision to suspend advance payments taken in the fourth quarter for various products (cf. 1.2.2) meant that payments of about 177 million ECU in respect of wine distillation aids were deferred from 1983 to 1984.

h) Tobacco

In 1983, expenditure totalled 671 million ECU, very close to the original appropriations (668 m ECU). Premiums for tobacco, involving expenditure of about 615 million ECU (original appropriations, 612 m ECU), accounted for most of the expenditure in this sector, which tends to cluster mainly in the first half of the year.

It should, however, be noted that the decision to suspend advance payments taken in the fourth quarter for a number of products (cf, 1.2.2) meant that payments of about 82 million ECU in premiums were deferred from 1983 to 1984.

i) Milk and milk products

Expenditure on milk and milk products totalled 4 396 million ECU, a little higher than the original appropriations (4 113 m ECU).

Farmers sent about 4% more milk to dairies in 1983 than in 1982. This, combined with an appreciable contraction in the scope for exports because of an unfavourable world market situation, entailed a sharp increase in public stocks, which, compared with 1982, rose from 605 000 tonnes to 957 000 tonnes for skimmed-milk powder and from 139 000 tonnes to 686 000 tonnes for butter.

This was bound to boost expenditure. While export refunds, totalling 1 327 million ECU, fell short of original forecasts (2 065 m ECU), intervention expenditure, reaching 3 069 million ECU, exceeded original forecasts (2 048 m ECU), including the dairy farmers' financial contribution.

Expenditure resulting from aids to the use of skimmed milk, totalling 1 631 million ECU, was the main intervention expenditure item and exceeded original appropriations (1 365 m ECU). Intervention expenditure included aid to skimmed-milk powder for calf feed, the cost of which in 1983 was 832 million ECU.

At the same time, public storage costs for skimmed-milk powder (634 m ECU) and for the storage of butter and cream (411 m ECU) increased, far beyond the original forecasts of 169 million ECU and 313 million ECU respectively. In this connection, mention should be made of the heading "other public storage costs", involving expenditure of about 515 million ECU (original appropriations, 139 m ECU) under which the disposal of skimmed-milk powder for feed for pigs and poultry was financed, allowing a partial reduction in stocks.

Also, action to dispose of surpluses of butterfat cost 496 million ECU in 1983. This included a substantial increase in aid to butter for the manufacture of pastry and ice-cream, in order to expand outlets for this product.

The decision taken in the fourth quarter to suspend advance payments (cf, 1.2.2) meant that 85 million ECU in payments were deferred from 1983 to 1984, mainly in respect of export refunds.

j) Beef/veal

Because of the increasingly serious economic situation, the consumption of beef/veal in the Community has steadily declined since 1980. This, combined with a slow-down in exports for a large part of the year, meant more intervention and a build-up in public stocks to about 390 000 tonnes as of 30 November 1983, compared with 217 000 tonnes at the end of 1982.

Expenditure totalled 1 736 million ECU (original appropriations, 1 283 m ECU). Despite the temporary slow-down in scope for exports, refunds nonetheless are the largest expenditure item in this sector (828 m ECU; original appropriations, 753 m ECU).

Storage expenditure increased sharply (632 m ECU; original appropriations, 289 m ECU) and in particular expenditure designed to bridge the gap between the buying-in value and the sales value of the product. Other types of intervention included the very sharp increase in slaughter premiums in the United Kingdom because of the wider gap between the guide price and the market price (82 m ECU, as compared with the 10 m ECU forecast).

k) Sheep- and goatmeat

Expenditure on sheep- and goat-meat totalled 306 million ECU, well beyond the original appropriations (237 m ECU). This was mainly the result of an increase in premiums when the gap between the reference price and the market price, which is the parameter determining the premiums, grew wider. It should also be noted that the delayed fixing of the advance payment on the ewe premium (9 January 1984) meant that payments of about 105 million ECU were deferred until 1984.

1) Pigmeat

In 1983, the situation on the pigmeat market was peculiarly difficult because of the relatively low prices and mounting costs for compound feed. A further problem arose in connection with health protection. Despite management measures adopted to bring to a halt the decline in prices (strengthened protection against imports from non-member countries, increase in the export refund, re-introduction of the private storage aid), the deteriorating scope for exports meant that refund expenditure (120 m ECU) was lower than the original appropriations (150 m ECU); consequently, total expenditure in this sector (145 m ECU) was well below the original forecasts (180 m ECU).

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

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

As indicated in the Twelfth Financial Report (p 18), this type of expenditure dropped sharply during 1983 to only 30 million ECU (original appropriations, 25 m ECU), compared with 144 million ECU in 1982: the payments of refunds covering 1973 - 1981, accounting for the bulk of expenditure in 1981 and 1982, have now been completed.

m)2. Refunds for merchandise deriving from the processing of agricultural products.

Payments exceeded the original appropriations (expenditure, 314 m ECU; original appropriations, 275 m ECU). This was because the refunds for the basic products used in the processed products were higher than originally forecast.

3.1.2 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 ranges of MCAs actually applied.

TABLE NO 2

MCAs applied to trade

: Currency	: Rate referred to	: Rates in 1983	
		: Minima	: Maxima
: DM	: + 5.1%	: + 8.4%	: + 13 %
: BFR/LFR	: - 2.5%	: - 3.1%	: + 1 %
: HFL	: + 2 %	: + 5.4%	: + 8.4%
: FF	: 0	: - 9.5%	: - 2.2%
: LIT	: - 1.4%	: - 5.0%	: 0
: UKL	: + 6.9%	: - 1.1%	: + 7.9%
: IRL	: 0	: - 2.3%	: 0
: DKR	: 0	: 0	: + 1.3%
: DRA	: 0	: - 23.3%	: + 4.5%

Developments with regard to exchange rates entailed an increase in EAGGF guarantee spending on the MCAs. From 313.1 million ECU in 1982, expenditure rose to 488.6 million ECU in 1983.

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 ("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; for 1983, it can be estimated at about 190 million ECU.

3.2 Breakdown of expenditure by economic type

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

a) Refunds

A comparison of 1983 with 1982 shows that the downward trend in export refund expenditure of previous years came to a halt in 1983: total expenditure under this heading, which had been 5 054 million ECU in 1982 rose to 5 560 million ECU in 1983, an increase of 10%.

However, it should be stressed that as a proportion of total expenditure, the share accounted for by refunds has continued to decline, from 50.3% in 1980 to 46.8% in 1981, 40.7% in 1982 and only 34.9% in 1983.

The total increase in absolute value in refund expenditure in 1983 was accounted for mainly by increased expenditure on:

- cereals: 1 525 million ECU in 1983 compared with 1 065 million in 1982, an increase of 460 million ECU due partly to an increase in quantities exported and partly to an increase in the refund rates themselves
- beef/veal: 828 million ECU in 1983 compared with 644 million ECU in 1982, an increase of 184 million ECU, due to the overall increase in exports in 1983 as compared with 1982, resulting from the marked recovery in exports from September 1983 onwards
- rice, pigmeat, eggs and poultry, sugar and tobacco to a lesser extent.

This upward movement was counterbalanced by a decline in refund expenditure on certain other products, of which the following are the most important:

- milk products: 1 327 million ECU in 1983 compared with 1 521 million ECU in 1982, a reduction of 194 million ECU, deriving, especially for the basic products (skimmed-milk, butter and butteroil), from a substantial reduction in the quantities exported, due mainly to a decline in consumption in the non-member countries traditionally importing Community products, although refund rates were increased sharply when world prices came down abruptly

- non-Annex II products: 343 million ECU compared with 414 million ECU in 1982. Refunds on cereals exported in the form of certain spirituous beverages declined (- 114 m ECU) because payments covering the 1973 - 1981 period were completed. For the other products, refund expenditure increased by 44 million ECU.

b) Intervention

For all products taken together, intervention totalled 10 360 million ECU in 1983, compared with 7 352 million ECU in 1982 and was almost twice as much as the figure for 1981 (5 933 m ECU). From 1982 to 1983, expenditure therefore increased by 3 008 million ECU, which represents an increase of nearly 41%, compared with 24% for 1982 over 1981. Compared with total expenditure, intervention accounted for a share of 65% in 1983, as against only 59% in 1982.

Intervention, broken down by the 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 type of intervention remained price compensating aid. This heading covers aids paid on the Community's internal market to ensure that the prices charged to consumers are lower than the prices paid to producers, and are competitive with imports from non-member countries, eg aids to the production and consumption of olive oil, aids to skimmed milk, and aids to the production of processed fruit and vegetables. Expenditure on price compensating aids increased by nearly 38%, from 4 769 million ECU in 1982 to 6 559 million ECU in 1983, and their share of total expenditure rose to 41% in 1983 (38% in 1982).

The aids increased for almost all products, notably for milk products (1982, 1 324 m ECU; 1983, 1 948 m ECU, ie, an increase of 624 m ECU - skimmed milk up by 320 m ECU; butter up by 152 m ECU), olive oil (1982, 428 m ECU; 1983, 653 m ECU, ie, up by 225 m ECU), rape and sunflower (1982, 703 m ECU; 1983, 925 m ECU, ie, up by 222 m ECU), fruit and vegetables (1982, 663 m ECU; 1983, 835 m ECU, ie up by 172 m ECU), beef/veal (1982, 99 m ECU; 1983, 173 m ECU, ie, up by 74 m ECU), and wine (1982, 40 m ECU; 1983, 105 m ECU, ie, up by 65 m ECU).

Expressed as percentage increases, comparison of the 1983 figures with those for 1982 shows that the main products benefiting from increase in price compensating aids were rice (169%), wine (164%), peas and field beans (106%) and beef/veal (74%).

Annex 7, which gives the volume of the aids and their breakdown, shows that, for the products mentioned above, the increase in expenditure for olive oil, rape and sunflower, beef/veal, wine, cereals and rice and peas and field beans, is due to an increase in production aids. For milk products and fruit and vegetables, the increase is due to larger processing aids.

b2) The guidance premiums are paid only for milk products and beef/veal. After a substantial decline in 1982, they showed an increase in 1983 of about 20%, rising from 162 million ECU in 1982 to 195 million ECU in 1983, mainly because of the extension of the calf premium to Ireland, Northern Ireland and Greece.

On the other hand, their share in total expenditure showed little change (1982, 1.3%; 1983, 1.2%).

b3) Storage intervention covers both private storage costs and public storage costs, including special disposal measures. Details of this type of expenditure are given in Annex 5. In 1983, storage expenditure increased by nearly 60%, from 1 818 million ECU in 1982 to 2 893 million ECU in 1983. This last amount includes 886 million ECU for private storage (787 m ECU in 1982), of which more than half (551 m ECU) concerns sugar storage costs⁽¹⁾. A detailed analysis of public storage is given in paragraph 3.3 and in Annex 6. Compared with total expenditure for the year, the share of storage costs grew appreciably, rising from 14.7% in 1982 to 18.2% in 1983.

b4) As in 1982, intervention in respect of withdrawals and similar operations covered wine, fruit and vegetables and fisheries. Although in 1983 this type of intervention accounted for only 4.5% of the total (4.9% in 1982), it still increased by 18%, from 603 million ECU to more than 712 million ECU. Expenditure of this type showed little change for wine (1982, 390.5 m ECU; 1983, 391.4 m ECU) but it rose sharply for fruit and vegetables (1982, 192 m ECU; 1983, 304 m ECU) following the extension of withdrawal operations and an increase in free distributions of certain products after processing. On the other hand, the tempo slowed down for fishery products (1982, 20 m ECU; 1983, 18 m ECU).

(1) Storage costs in the sugar sector are covered by the storage levies paid by sugar manufacturers (see Annex 10)

- c) Expenditure in respect of the monetary compensatory amounts (MCAs), which had been steadily declining, has gradually risen again since 1982, from 238 million ECU in 1981 to 313 million ECU in 1982 (by 32%) and to 489 million ECU in 1983 (56%). Their share in total expenditure is now 3.1%, compared with 2.5% in 1982.

The increase concerns both the MCAs on the trade with non-member countries (1982, 289.1 m ECU; 1983, 339.2 m ECU) and expenditure in connection with MCAs in intra-Community trade (1982, 24.0 m ECU; 1983, 149.4 m ECU). One reason for this is an increase in the MCA rates.

3.3 Public storage (cf, Annexes 5 and 6)

Preparatory to an analysis of the figures in Annex 6, it should be recalled that under Regulation (EEC) No 3184/83 (cf, 4.2a)), the quantities and the values of products in public storage were ascertained and valued as at 30 November for 1983, while in the past this operation has been carried out as at 31 December of each year.

The table in Annex 6 shows that public stocks increased in terms of value. This was particularly true for milk products, notably butter (1982, 467 m ECU; 1983, 2 475 m ECU) and, to a lesser extent, skimmed-milk powder (1982, 854 m ECU; 1983, 1 458 m ECU). This situation was due to an increase in milk production which, combined with an appreciable decline in exports, led to a heavy build-up of stocks.

The value of beef/veal stocks, both carcasses and boned meat, also rose sharply (1982, 504 m ECU; 1983, 1 042 m ECU), in spite of an increase in exports.

While it is true that for cereals taken as a whole, the situation, both in terms of quantities and in value, showed little change in 1983, there was nonetheless a substantial reduction in the quantities and values of public stocks of olive oil, and rape stocks were disposed of completely. Similarly, there was an overall reduction in the quantities of tobacco stored and in their value, except for processed tobacco, of which both quantities and value increased.

3.4 Corrections to be made to the breakdown of expenditure by Member States on monetary compensatory amounts (MCA)

The Council agreed in April 1976, on the basis of Article 2a of Regulation (EEC) No 974/81 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. The table below indicates the amounts in question.

Article 3 of Regulation (EEC) No 1172/76, of 17 May 1976, which set up a financing facility, stipulated that, for the purposes of establishing net balances by Member State, the monetary compensatory amounts were to be attributed to the country where changes in exchange rates had created the need to make the payments. This Regulation was in force from 1 January 1976 to 31 December 1982.

TABLE NO 3

Breakdown of expenditure by Member State, taking account
of the rule that the exporting Member State pays
intra-Community MCAs for the importing Member State
(Article 2a of Regulation (EEC) No 974/71)

m ECU

Member State	of expenditure	of Article 2a of Regulation 974/71	Application of Article 2a of Regulation 974/71	Breakdown of expenditure taking account of the application of Article 2a of Regulation 974/71	Amount	% 1983	% 1982
Belgium	612.1	- 3.9	608.2	3.9	4.3		
Denmark	683.5	- 6.4	677.1	4.3	4.4		
Germany	3 078.2	- 21.0	3 057.2	19.3	16.1		
Greece	1 007.4	+ 0.1	1 007.5	6.4	5.5		
France	3 568.8	- 26.8	3 542.0	22.4	22.9		
Ireland	622.8	- 1.6	621.2	3.9	4.-		
Italy	2 823.5	+ 68.7	2 892.2	18.3	21.-		
Luxembourg	4.3	p m	4.3	p m	p m		
Netherlands	1 713.9	- 10.8	1 703.1	10.8	11.4		
United Kingdom	1 696.6	+ 1.7	1 698.3	10.7	10.4		
Community (1)	0.5	-	0.5	p m	p m		
TOTAL EEC	15 811.6	-	15 811.6	100.-	100.-		

(1) Direct payments to beneficiaries for information and promotion programmes concerning olive oil and flax and hemp, and, further to a judgment by the Court of Justice, in the cereals sector with regard to production refunds

3.5 Assessment of the total cost of the Guarantee Section

3.5.1 General development of expenditure

TABLE NO 4

: Year :	Total expenditure :	Annual growth rate :
:	(m ECU) :	(%) :
: 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 :
: 1983 :	15 811.6 :	27.5 :

In 1978, 1979 and 1980, the annual rate of increase in expenditure declined to reach in 1981 a negative rate, but since 1982 there has been an appreciable increase in agricultural expenditure, from 12 406 million ECU in 1982 to 15 812 million ECU in 1983, an increase of 27.5%, slightly exceeding the rate for 1978.

The overall increase in the rate of expenditure in 1983 is a result of appreciably heavier Community costs for all products, except non-Annex II products and fisheries. The "growth leaders" have been milk products (an increase of 1 068 m ECU), cereals and rice (659 m ECU), beef/veal (578 m ECU), fruit and vegetables (282 m ECU), oilseeds (225 m ECU) and olive oil (182 m ECU).

The expenditure increase in 1983 is a result of tendencies which have varied according to product. Generally, despite a number of exceptions, there was an increase in production which, combined with a decline in exports, entailed increased intervention and heavier stocks. Lower world prices also meant higher refund rates. Another factor which is not to be underestimated was a slight decline in consumption, resulting from the crisis in the world economy.

3.5.2 Agricultural revenue

The common agricultural policy is also a source of revenue, thanks to the charges made under the market organisations. The revenue accruing as "own resources" to the Community budget, consists of ordinary levies on agricultural trade with non-member countries and special levies charged under Community regulations in the sugar market, which are themselves sub-divided into production levies and storage levies.

TABLE NO 5

Revenue under the common agricultural policy

m ECU

=====						
: Nature of charge	: 1978	: 1979	: 1980	: 1981	: 1982	: 1983
:	:	:	:	:	:	:
: Ordinary levies	:1 872.7	:1 678.6	:1 535.4	:1 264.9	:1 522.0	:1 347.1
: Sugar levies	: 410.6	: 464.9	: 466.9	: 482.5	: 705.8	: 948.0
: of which	:	:	:	:	:	:
: - production	: 183.3	: 217.0	: 219.8	: 125.8	: 276.9	: 469.4
: - storage costs	: 227.3	: 247.9	: 247.1	: 356.7	: 428.9	: 478.6
:-----	:-----	:-----	:-----	:-----	:-----	:-----
: TOTAL	:2 283.3	:2 143.5	:2 002.3	:1 747.4	:2 227.8	:2 295.1
=====						

The figures show that the decline in revenue in 1979, 1980 and 1981 thereafter gave way to an increase which continued at a moderate tempo in 1983.

The sugar levies have almost doubled since 1981, but this increase concerned more the production levies (up by 70%) than the storage levies (up by 12%), and is accounted for by the relatively ample production of sugar combined with low world market prices making the disposal of sugar more difficult and more costly. Annex 10 shows in this respect the relationship between storage levies charged and the reimbursement of storage costs granted.

On the other hand, the agricultural levies, totalling 1 347 million ECU, were down by nearly 12% as compared with 1982. This was a result of the declining imports of cereals, which continued throughout the year, and of a reduction in certain levy rates for cereals, reflecting the appreciable recovery on the world market of the rates for fodder grain in particular.

3.5.3 Cost as a proportion of the GDP

A comparison of total EAGGF Guarantee expenditure in 1983 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 a pause in 1981, staged a modest recovery in 1982, but gathered rapid momentum in 1983.

A more detailed analysis of trends since 1976 (see Annex 8) shows that the upward movement, steady until 1979 (0.44% in 1976, 0.59% in 1979) moved downwards again in 1980 and 1981 but rose again, at first only slowly, in 1982, but then very sharply in 1983 (0.50% in 1981, 0.51% in 1982, 0.62% in 1983).

The corresponding figures, net of agricultural charges (net expenditure) are 0.35% in 1976, 0.47% in 1979 and 1980, 0.42% in 1981 and 1982, 0.53% in 1983.

4. Changes in the regulations governing the EAGGF Guarantee Section

4.1 Council legislation

Measures ranking as intervention to stabilise the 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 or repealed since the last amendment. The second updating was effected by Regulation (EEC) No 1550/83, of 14 June 1983⁽²⁾, and a further amendment has been proposed in 1984.

4.2 Commission legislation

- a) After some years, it has been found necessary to adapt the rules governing the operation of the system of advance payments against EAGGF Guarantee expenditure. For this purpose, the Commission adopted Regulation (EEC) No 3184/83 on the operation of the system of advances in respect of expenditure financed by the EAGGF Guarantee Section⁽⁴⁾, which supersedes Regulation (EEC) No 380/78⁽³⁾, on 31 October 1983.

The main innovation among the technical adjustments concerns the elimination of the danger of appropriations overruns inherent in the old mechanisms for covering public intervention expenditure in the Community budget (second category).

Formerly, the expenditure was linked to a given year on the basis of the "operative event" (physical movement of the products) and was known only a posteriori; the innovation consists in making it chargeable to the EAGGF on the basis of the date of payment by means of Community funds placed at the disposal of the Member States by the Commission. This meant a shifting of about 100 to 150 million ECU to 1984.

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

(2) OJ No L 158, 16.06.1983, p 9

(3) OJ No L 56, 27.02.1978, p 1

(4) OJ No L 320, 17.11.1983, p 1

- b) The first paragraph of Article 8 of Regulation (EEC) No 1883/78 stipulates that intervention costs must be valued at the end of the year at the average buying-in price.

Consequently, on 29 November 1983, the Commission adopted Regulation (EEC) No 3361/83⁽¹⁾, fixing the prices to be referred to for the purposes of calculating the value of the agricultural products in intervention store as at 30.11.1983, to be carried over to 1984. It should be noted that under Regulation (EEC) No 3184/83, the value of the stocks at the end of the year was calculated on the basis of the stocks of 30 November and not, as in the past, on that of the stocks at 31 December. As in 1982, the rule in the second paragraph of Article 8 of Regulation (EEC) No 1883/78, allowing of depreciation of quantities held in intervention at the end of the year, was not activated.

- c) In Regulation (EEC) No 3617/83 of 21 December 1983⁽²⁾, the Commission amended Regulation (EEC) No 467/77 on the method and interest rate to be used for the calculation of the costs of financing intervention in the form of buying-in, storage and disposal⁽³⁾. This Regulation now provides for a reduction in the flat-rate financing by the EAGGF Guarantee Section of interest costs on funds of national origin immobilised by the buying-in of agricultural products wherever the intervention agencies, because of certain sales procedures, have lower interest costs.
- d) The interest rate which the EAGGF Guarantee Section covers for the Member States, in respect of funds immobilised as a result of the buying-in, storage and disposal of agricultural products in intervention operations, was reduced from 9% to 8% on 1 November 1983. This, made possible when the situation on the capital markets eased, forms part of the Commission's budget economy drive (cf, 1.2.2) (Regulation (EEC) No 467/77, as amended by Regulation (EEC) No 3141/83⁽⁴⁾).

(1) OJ No L 335, 30.11.1983, p 30

(2) OJ No L 358, 22.12.1983, p 21

(3) OJ No L 62, 08.03.1977, p 9

(4) OJ No L 307, 09.11.1983, p 12

TITLE II

CASH POSITION AND FINANCIAL ADMINISTRATION

5. Advance payments

- 5.1 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.
- 5.2 Commission Regulation (EEC) No 3184/83 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⁾ and were noted in the Financial Report for 1980, pages 20 to 22. The new provisions, mainly concerning the charging to the Community budget of public storage costs (second category), are mentioned on page 35 of this report.
- 5.3 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 utilisation 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 320, 17.11.1983, replacing Regulation (EEC) No 380/78

(3) OJ No L 356, 31.12.1977

6. Advance payments to the Member States⁽¹⁾

6.1 Decisions on advance payments in 1983

In respect of 1983, the Commission adopted 16 decisions on advance payments, two of which were supplementary for November and December. In addition, two extraordinary payments were made, following the under-estimating of expenditure. One of these concerned the United Kingdom, in April, the other concerned Denmark, in July.

The supplementary advance payments are explained firstly, in the case of November, by the delay in the approval of supplementary and amending budget No 2, and secondly, in the case of December, by the Commission's concern to maintain equal payment facilities in all Member States.

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 13 decisions on advance payments, one of which concerned the part financed by the Guidance Section alone. 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.

6.2 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 1983 were 15 909.8 million ECU⁽²⁾, 15 846.8 million ECU for the Guarantee Section and 63.0 million ECU for the Guidance Section⁽³⁾.

(1) See Annexes 11 and 12

(2) Not including direct payments of 0.5 million ECU

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

Utilisation of these refunds was 15 872.4 million ECU, thus leaving a balance at 31.12.1983 of 37.4 million ECU, of which 35.8 million ECU were for the Guarantee Section.

6.3 Rate of utilisation of funds available

The ratio of expenditure paid out in 1983 to the funds at the disposal of the Member States for this purpose shows that 99.8% of the funds placed at their disposal were used (Table No 6 below, 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 utilisation of 90.7% (Table No 7 below, column c), above the corresponding rate for 1982 (88.6%).

6.4 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 a grits and maize operator.

Thus, in 1983, the Commission made the following direct payments to beneficiaries:

- a) a sum of 2 519 525.79 ECU against appropriations carried over from 1982
- b) a sum of 383 473.49 ECU against 1983 appropriations.

A sum of 141 048.75 ECU was also committed in 1983 and carried over automatically to 1984.

TABLE NO 6

FUNDS AVAILABLE TO AND EXPENDITURE BY THE MEMBER STATES FOR 1983

(Guarantee and 100% of milk premiums)

m ECU

Member States	Balances at 31.12.82	Advance for 1983 (including exchange differences)	Total available for 1983	Expenditure from 01.01.83 to 31.12.83	Funds available at 31.12.83	Utilisation of advance payments
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) - (d)	(f) = (d) / (c) . 100
Belgium	1.8	616.8	618.6	618.2	0.4	99.9
Denmark	1.5	678.7	680.2	688.6	- 8.4 (2)	101.2
Germany	46.9	3 067.2	3 114.1	3 108.5	5.6	99.8
Greece	2.8	1 006.2	1 009.0	1 007.4	1.6	99.8
France	60.5	3 612.9	3 673.4	3 641.3	32.1	99.1
Ireland	12.2	605.5	617.7	617.6	0.1	100.0
Italy	- 33.8	2 906.1	2 872.3	2 871.6	0.7	100.0
Luxembourg	0.1	4.6	4.7	4.7	p m	100.0
Netherlands	34.8	1 694.8	1 729.6	1 720.1	9.6	99.5
United Kingdom	5.8	1 692.5	1 698.3	1 702.5	- 4.2 (2)	100.2
TOTAL	132.6	15 885.3	16 017.9	15 980.5 (1)	37.4	99.8
Of which						
Guarantee	130.9	15 824.1	15 955.0	15 919.2	35.8	99.8
Guidance	1.7	61.2	62.9	61.3	1.6	97.5

(1) Not including direct payments of 524 522.24 ECU

(2) Balances authorised by the EAGGF simultaneously with the blocking of funds in other Member States.

TABLE NO 7

Average rate of utilisation of Community funds for 1983

(Guarantee + 100% of milk premiums)

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 utilisation
	(a)	(b)	(c) = $\frac{(a)-(b)}{(a)} \cdot 100$
BELGIUM	58.2	6.7	88.5%
DENMARK	59.4	2.0	96.6%
GERMANY	260.8	1.7	99.3%
GREECE	77.6	- 6.4	108.2% (1)
FRANCE	367.6	64.3	82.5%
IRELAND	55.5	4.1	92.6%
ITALY	286.1	46.8	83.6%
LUXEMBOURG	0.5	0.1	80.0%
NETHERLANDS	150.6	7.2	95.2%
UNITED KINGDOM	152.6	10.7	93.0%
EEC	1 468.9	137.2	90.7%

- (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

7. Administration of appropriations

A supplementary and amending budget was adopted for 1983 on 24 October 1983.

7.1 Appropriations available (m ECU)

Original budget	14 087.05 ⁽¹⁾
Supplementary and amending budget No 2	+ 1 761.00
	<hr/>
	15 848.05

7.2 Transfers of appropriations

The pattern of expenditure during 1983 led the Commission to make two proposals (November 1983 and February 1984) for chapter-to-chapter transfers of appropriations within Titles I and II. The Council approved these proposals in January and March 1984 respectively. Appropriations totalling 531.3 million ECU were transferred in this way (see Table No 8 below). This type of transfer is inherent in the EAGGF Guarantee Section financing system, namely decentralised payments at national level using 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 budget 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 beef/veal, fruit and vegetables, monetary compensatory amounts, wine and oilseeds.

(1) Titles I and II including 37.05 m ECU entered in Chapter 40 for the common organisation of the market in fishery products

TABLE NO 8

Appropriations

1 000 ECU

Sector	Chap	Original appropriations	Supplementary and amending budget No 2	Transfers of appropriations	Appropriations available	Expenditure 1983 (1)
Cereals and rice	10	2 255 000	+ 292 775	- 9 700	2 538 075	2 534 114
Sugar	11	1 536 000	- 102 000	- 117 700	1 316 300	1 316 162
Olive oil	12	742 000	- 66 000	+ 2 100	678 100	675 333
Oil and protein plants	13	768 000	+ 301 559	+ 19 400	1 088 959	1 087 878
Textile plants and silkworms	14	145 000	+ 20 494	- 5 200	160 294	160 034
Fruit and vegetables	15	932 000	+ 153 219	+ 111 300	1 196 519	1 196 099
Wine	16	469 000	+ 164 930	+ 25 400	659 330	659 206
Tobacco	17	668 000	-	+ 3 600	671 600	671 325
Other sectors or agricultural prod	18	56 000	+ 6 831	- 7 100	55 731	55 586
Milk and milk products	20	4 113 000	+ 595 310	- 294 100	4 414 210	4 396 078
Beef/veal	21	1 283 000	+ 191 280	+ 267 300	1 741 580	1 736 489
Sheep- and goatmeat	22	237 000	+ 120 038	- 51 400	305 638	305 598
Pigmeat	23	180 000	-	- 34 900	145 100	144 993
Eggs and poultry	24	125 000	-	-	125 000	123 276
Non-Annex II refunds	25	300 000	+ 19 518	+ 25 000	344 518	343 187
ACAs	27	1 000	- 598	-	402	269
MCAs	28	240 000	+ 171 762	+ 77 200	488 962	488 326
Provisional approps and clearances	29	p m	- 108 118	-	- 108 118	- 108 118
Fisheries	40	37 050	-	- 11 200	25 850	25 750
TOTAL		14 087 050	+ 1 761 000	-	15 848 050	15 811 585

(1) Including the results of clearing 1976/77

7.3 Expenditure

7.3.1 Expenditure charged for 1983 totals 15 811.6 million ECU. In addition to expenditure declared by the Member States as paid in 1983 (15 919.7 m ECU), this amount includes the results of clearing 1976 and 1977 (- 108.1 m ECU) and direct payments of 0.5 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 2. 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.

TABLE NO 9

**Expenditure recorded in the Member States in 1983
by type of financing(1)**

							m ECU
Member States	Refunds	Intervention	Totals 1983		1982		
			m ECU	%	m ECU	%	
Belgium	337,3	280.0	617.3	3.88	4.32		
Denmark	394.0	287.4	681.4	4.28	4.50		
Germany	856.2	2 220.4	3 076.6	19.33	16.36		
Greece	105.2	902.2	1 007.4	6.33	5.52		
France	1 632.1	2 002.9	3 635.0	22.83	23.13		
Ireland	350.9	264.7	615.6	3.87	4.04		
Italy	365.4	2 506.2	2 871.6	18.04	20.22		
Luxembourg	1.0	3.6	4.6	0.03	0.02		
Netherlands	924.9	792.1	1 717.0	10.79	11.48		
United Kingdom	592.7	1 100.0	1 692.7	10.63	10.37		
Totals M S	5 559.7	10 359.5	15 919.2	100.00	99.96		
Direct payments	-	0.5	0.5	p m	0.04		
Totals EEC(1983)	5 559.7	10 360.0	15 919.7	100.00	100.00		

(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), or of the results of clearing 1976/77 (- 108.1 m ECU)

7.3.2 Budget operations

7.3.2.1 Commitments

	ECU
- Global provisional commitments corresponding to the advance payments made to Member States in respect of 1983	15 846 812 583.07
- Commitments for direct payments	+ 524 522.24
- Commitments itemised in accordance with budget nomenclature	- 15 811 585 372.74 ⁽¹⁾
- Balance of global commitments cancelled in respect of 1983 and recommitted for 1984	37 751 732.57

7.3.2.2 Charges for payment

With the exception of a sum of 141 058.75 ECU committed for direct payment by the Commission, the amounts charged for payment, which totalled 15 811 444 323.99 ECU, correspond to the itemised commitments.

7.4 Carryovers of appropriations

7.4.1 2 519 525.79 ECU of the 1982 appropriations carried over automatically to 1983 (2 645 437.27 ECU) were utilised. The residual 125 911.48 ECU was cancelled.

7.4.2 The following 1983 appropriations committed for direct payments by the Commission were carried over automatically to 1984:

Item 1221 (olive oil)	21 048.75 ECU
Item 1401 (flax)	120 000.00 ECU
	<hr/>
	141 048.75 ECU

The Commission requested no carryover of appropriations from 1983 to 1984.

(1) Including the results of the 1976/77 accounts clearances

7.5 Summary of the implementation of the 1983 budget

7.5.1 In 1983, the lack of sufficient appropriations, which the Commission foresaw when submitting its price proposals for 1983/84, led to restrictions (cf, 1.2). The supplementary budget in turn proved to be inadequate, and the Commission adopted a series of measures aimed at containing expenditure chargeable to 1983 within the limits of the budget (see 1.2.2).

In this context, the Commission also had to take special care over decisions on advance payments and the timing of their payment to Member States. This was intended to ensure that appropriations were actually available when decisions were taken, and also to distribute them equitably among Member States. Finally, by agreement with the Member States concerned, the Commission decided to organise a correction to the last breakdown, so as to make the best possible use of the available appropriations.

7.5.2 The implementation of the 1983 budget, EAGGF Guarantee Section⁽¹⁾, can be summarised as follows:

Original budget	14 087 050 000.00 ECU
Supplementary and amending budget No 2	1 761 000 000.00 ECU
	<hr/>
	15 848 050 000.00 ECU
Charges for payment	15 811 444 323.99 ECU
	<hr/>
	36 605 676.01 ECU
Appropriations committed and automatically carried over to 1984	141 048.75 ECU
	<hr/>
Unused appropriations lapsed	36 464 627.26 ECU

(1) Including Chapter 40 - Fisheries

TITLE III

8. INVESTIGATIONS, IRREGULARITIES AND RELATED WORK

8.1 Verification of expenditure chargeable to the EAGGF Guarantee Section

It is mainly for the Member States' authorities responsible for implementing Community rules to verify that the operations financed by the EAGGF have actually taken place in accordance with requirements, to report and act on irregularities observed and to recover amounts paid in error.

To help national authorities with specific checks on the use made of funds paid by the EAGGF Guarantee Section, the Commission has legal instruments⁽¹⁾ which enable it to undertake on-the-spot auditing in connection with accounts clearance and, in cases requiring more thorough examination, or where there is a presumption of irregularity or fraud, enable it to carry out checks on a selected area and special enquiries, or to ask the Member States to undertake administrative investigations.

8.2 Checks on a selected area

In 1983, a check on a selected area was organised of the application, by the Member States concerned, of Commission Regulation No 926/80⁽²⁾, on exemption from the application of monetary compensatory amounts in certain cases, known as the "Equity" Regulation.

After making inspection visits, the Commission staff assessed the legal consequences of the checks carried out. Since it was impossible to devise checks which were both foolproof and practical, the Commission adopted Regulation (EEC) No 1084/84⁽³⁾, repealing the "Equity" Regulation (No 926/80).

(1) Article 6 of Regulation (EEC) No 283/72
Article 9 of Regulation (EEC) No 729/70

(2) OJ No L 99, 17.04.1980, p 15

(3) OJ No L 106, 19.04.1984, p 26

8.3 Special investigations

When, on the basis of information from various sources, the Commission considers that irregularities have taken place at the expense of the operations financed by the EAGGF Guarantee Section, it carries out its own special investigation with the assistance of national officials, or asks the Member State concerned to carry out a specific inquiry which may involve Commission officials.

In 1983, the Commission asked the Member States to carry out 11 such investigations, which were broken down as shown in the table below. The investigations may last one or more days, or be programmed to extend over several years in complex cases.

	:	:	:	:	:	:	:	:	:	:	:	:
	: B	: D	: DK	: F	: GR	: IRL	: I	: L	: NL	: UK	: TOTAL	:
Olive oil	:	:	:	:	:	:	: 1	:	:	:	: 1	:
Milk products	: 1	:	: 1	: 1	:	:	: 1	:	: 1	: 1	: 6	:
Fruit and vegetables	:	:	:	:	:	:	: 2	:	:	:	: 2	:
Cereals	:	: 1	:	: 1	:	:	:	:	:	:	: 2	:
	1	: 1	: 1	: 2	:	:	: 4	:	: 1	: 1	: 11	:

The investigation carried out in Italy into olive oil concerned an association of producers suspected of a false declaration regarding its number of members. The attempted fraud was confirmed but it did not affect the EAGGF.

During one of the investigations carried out in Italy in the fruit and vegetables sector, a case of fraud involving some 592 000 ECU was detected. The recovery procedure has been started.

The other investigations are still under way and it is not possible at the moment to evaluate the amount of money involved.

Of the 12 investigations still under way at the end of 1982, the situation is as follows:

- three cases have been brought before the courts, but no judgment has yet been pronounced. Some 2 million ECU are involved.

- eight investigations are still in progress. It is too early to say how much may be recovered.

- in one case, the recovery procedure has been initiated for some 6 200 ECU.

8.4 Mutual information system

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 1983 was as follows:

	B	D	DK	F	GR	IRL	I	L	NL	UK	COM	TOTAL
<u>Total 1972 - 1981</u>	<u>17</u>	<u>12</u>	<u>0</u>	<u>12</u>	<u>0</u>	<u>14</u>	<u>2</u>	<u>0</u>	<u>2</u>	<u>56</u>	<u>11</u>	<u>126</u>
<u>Total 1982</u>	<u>8</u>	<u>0</u>	<u>0</u>	<u>3</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>3</u>	<u>1</u>	<u>16</u>
<u>Total 1983</u>	<u>4</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>3</u>	<u>3</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>	<u>0</u>	<u>13</u>

In relation to the previous two years, it must be acknowledged that there has been a slight increase in the number of irregularities reported under this system.

A number of irregularities were reported for beef/veal (3) and milk products (3).

b) mutual assistance "to ensure the proper implementation of the customs and agricultural regulations". Regulation (EEC) No 1468/81 provides for mutual assistance between the administrative authorities of the Member States and cooperation between them and the Commission. This arrangement takes the form of sending any useful information on the operations and methods used which infringe or are liable to infringe customs and agricultural regulations. The Regulation is administered by the Customs Union Service, with the collaboration of the Directorate-General for Agriculture when agricultural regulations are involved. In 1983, ten cases of irregularities concerning agricultural products were reported pursuant to this Regulation.

8.5 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. The table below does not include notifications concerning the milk non-marketing premium; details of this are given in point b) below.

a) Irregularities notified⁽¹⁾

	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	
: m ECU	1.12	4.17	3.05	5.92	9.24	2.96	2.02	20.94	16.38	34.43	10.98	
: of which	:	:	:	:	:	:	:	:	:	:	:	
: recovered	0.68	1.11	1.43	2.94	2.68	1.32	1.39	2.69	4.33	1.82	0.36	
: Number	:	:	:	:	:	:	:	:	:	:	:	
: of	:	:	:	:	:	:	:	:	:	:	:	
: cases	:	- Annual average: 116					:	180	152	217	167	
: Amount	:						:					
: in	:	- Annual average: 4.06					:	Annual average: 20.68				
: m ECU	:						:					

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

In 1983, the breakdown by Member States of the number of cases of irregularities having a financial effect on the EAGGF was as follows:

	B	DK	D	F	GR	IRL	I	L	NL	UK	TOTAL
Number of cases	1	17	124	4	1	2	4	0	8	6	167
Amount ('000 ECU)	96	94	7 712	81	1 614	33	907	0	367	78	10 987

b) Irregularities notified concerning the milk non-marketing premiums:

	1979	1980	1981	1982	1983
m ECU	0.26	0.45	0.72	1.45	1.60
of which, recovered	0.17	0.23	0.27	0.33	0.32

The breakdown of cases and amounts concerned by Member States was as follows in 1983:

	D	DK	F	NL	UK	TOTAL
Number of cases	107	30	6	43	7	193
m ECU	0.86	0.33	0.05	0.30	0.06	1.60
of which, recovered	0.14	0.02	0.03	0.10	0.03	0.32

The checks carried out by the competent authorities of the Member States pursuant to Regulation (EEC) No 1078/77, to ensure that producers who have received the first instalment of the milk non-marketing premium still satisfy the criteria entitling them to receive the second and/or third instalments of the premium, lead to the discovery of an increasing number of cases of irregularities.

However, a number of reports concerning the milk non-marketing premium do not strictly speaking relate to "manifest fraud", but rather a failure to comply with contractual conditions. The number of such cases reported by Member States in 1983 and the amounts involved have increased by 9.5% and 11% respectively compared with 1982 (see Annex 19).

- c) In general, it must be acknowledged that the uneven distribution in numbers of cases of irregularities reported by Member States and the amounts involved continue to increase, as mentioned in previous reports. Thus, 64% of the total number of cases were reported by a single Member State and these represent 68% of the sums paid in error.

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.

The structures of the inspection systems set up and the concept of irregularity may differ slightly from one Member State to another, but this does not fully explain the phenomenon. The Commission is not certain that all cases of irregularities relating to sums above 1 000 ECU which are discovered are reported, as required by Regulation (EEC) No 283/72.

So as to give a complete picture of the irregularities reported in 1983, it was felt that the number of cases with no financial consequences for the EAGGF should also be published.

	:	:	:	:	:	:	:	:	:	:	:	:
	:	B	DK	D	F	GR	IRL	I	L	NL	UK	TOTAL
Milk products	:	1	1	6	:	:	:	:	:	:	:	8
Fruit and vegetables	:	:	:	:	:	1	:	:	:	:	:	1
Pigmeat	:	:	:	:	:	:	:	:	:	1	:	1
Beef/veal	:	:	:	:	:	:	1	:	:	:	:	1
	:	:	:	:	:	:	:	:	:	:	:	:
	:	1	1	6	:	1	1	:	:	1	:	11

8.6 The sums involved

The breakdown by type of expenditure is as follows:

	<u>1983</u>	<u>1982</u>
Refunds	13.08%	13.14%
Intervention	69.90%	86.26%
MCAs	17.12%	0.60%

The total of monetary compensatory amounts paid in error in 1983 is eight times the 1982 figure.

The milk and milk products sector alone accounted for 94% of MCAs, 59% of refunds and 67% of intervention sums wrongly disbursed.

The subtotals and totals of the tables in Annexes 17 and 18 do not include two cases of irregularities (one under intervention and the other under MCAs), since the amounts wrongly paid have yet to be determined.

8.7 Recovery of amounts wrongly paid

A list of the sums recovered is given in Annex 17. The amounts recovered at the end of 1983 (0.364 m ECU) represented only 3.3% of the amounts wrongly paid. This was mainly due to the complexity of the administrative procedures and, especially where large amounts are involved, because the operators charged take legal action which sometimes takes a great deal of time.

8.8 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 established irregularities. The group also has the task of working out the preventive measures to be taken, along with appropriate follow-up action.

In 1983, a number of ad-hoc and restricted meetings were held. These meetings, attended only by the experts of the Member States concerned, were intended to study a specific problem, sometimes requiring a fast, joint decision. The problem which was of special concern to the group, giving rise to five ad-hoc meetings, concerned exports of butter. The investigation into this subject is still in progress.

Other ad-hoc meetings took place, two of which concerned a case of skimmed-milk powder for use as pig and poultry feed. Nevertheless, an investigation begun simultaneously in several Member States did not reveal any major irregularity.

8.9 Computer treatment of irregularities

The analysis work on the computerised irregularities system began in March 1983 and continued throughout the year. The system is expected to be operational in 1985.

8.10 Training of EAGGF inspectors

For practical reasons, the Commission was unfortunately unable to organise a seminar in 1983 and so could not continue with the training programme.

8.11 Audit of commercial documents

Regular and systematic audits of firms' commercial documents are carried out under Directive 77/435/EEC and are the responsibility of the national authorities. The Commission staff and qualified representatives of the Member States meet periodically to examine the problems relating to the implementation of the Directive. These meetings indicate that there are no major difficulties in implementation.

The increased exchange of information between Member States is also a positive aspect of the application of the Directive. However, the results that might have been expected from the application of the Directive, namely the detection of a greater proportion of irregularities, are not reflected in the statistics of irregularities discovered and reported.

TITLE IV

9. CLEARANCE OF ACCOUNTS

In 1983, 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 close cooperation with the Financial Control and Legal Service staffs.

9.1 The 1976 and 1977 accounts

As indicated in the Twelfth Financial Report (pp 49 to 51), on 14 January 1983 the Commission adopted its decisions on accounts clearance for expenditure in 1976 and 1977. The closure of the accounts for these two years released an additional amount of 108.1 million ECU which was credited to 1983 and therefore contributed to reducing expenditure for the year.

9.2 The 1978 and 1979 accounts

During the autumn of 1983, proposals were put before the Commission regarding the clearance of the accounts for the expenditure for budget years 1978 and 1979, on which formal decisions were taken on 8 February 1984. The auditing of the accounts involved 18 500 million ECU and this work was completed by the relevant departments in one year for the two accounting years.

In relation to this work, it should be stressed that the dialogue procedure between the EAGGF and the Member States, introduced for the first time for the 1974 and 1975 accounts clearances, was again used for 1978/1979. The purpose of this procedure is to iron 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 decisions.

In its decisions on accounts clearance for 1978 and 1979, the Commission, when assessing disputes arising from differences between its own position and the position of Member States, was guided by the actual application of Community law by the latter.

The financial results of the accounts clearance work as a whole can be summarised as follows (see Tables 20 to 23):

- a) The expenditure declared for the clearance of the 1978 accounts, not including expenditure on the measures taken in accordance with Regulation (EEC) No 1078/77 (non-marketing of milk), amounted to 8 396.9 million ECU, while the expenditure charged for that year was 8 398.7 million ECU. A sum of 167.05 million ECU was declared and charged under Regulation (EEC) No 1078/77.

After corrections made on the basis of accounts clearance work, Community financing was reduced by 75.5 million ECU, about 0.9% of expenditure declared. The entry of additional expenditure of 109.1 million ECU for the wine sector in France, postponed from 1975, entails, in accordance with Article 99 of the Financial Regulation, an additional charge to the budget of 31.72 million ECU for 1984.

- b) The expenditure declared for the clearance of the 1979 accounts, not including measures taken in accordance with Regulation (EEC) No 1078/77, totalled 10 154.3 million ECU, while the expenditure charged was 10 169.1 million ECU. As for the expenditure arising out of the application of Regulation (EEC) No 1078/77, 153.46 million ECU were declared and charged. After corrections on the basis of the accounts clearance work, Community financing was reduced by 44.8 million ECU, about 0.5% of expenditure declared.

Under Article 99 of the Financial Regulation, the clearance of the 1979 accounts therefore released an additional 59.53 million ECU for 1984.

Clearance of the accounts of the two years therefore leaves an appropriation of 27.81⁽¹⁾ million ECU, charging procedures for which come under 1984.

9.3 The 1980 and 1981 accounts

For 1980 and 1981, the EAGGF has again simplified the accounts clearance procedure to reduce further the delay between payment operations in the Member States and the formal clearance of the accounts.

(1) Not including the correction of 5.4 m DM consequent upon Decision 81/1034/EEC.

The documentary and on-the-spot checks are practically complete so that the dialogue phase on the results of the checks could be begun in the first half of 1984 on the basis of the exchanges of letters between the EAGGF and the Member States concerned. The Commission's formal decisions are expected early in 1985, since the consultation procedure within the Committee of the EAGGF Fund must be based on a summary report which is due for release between the date of the end of the dialogue with the Member States and that of the formal decision.

9.4 The 1982 accounts

As regards the submission of accounts clearance declarations by the Member States, Table No 10 below shows that the situation for 1982 has hardly improved over 1981.

TABLE NO 10

Member State	Dates when accounts clearance declarations were sent in (date of main report)	
	1981	1982
Belgium	29.06.1982	31.05.1983
Denmark	25.06.1982	24.06.1983
Germany	19.07.1982	12.07.1983
France	12.08.1982	03.08.1983
Greece	24.05.1982	25.04.1983
Ireland	05.10.1982	02.06.1983
Italy	22.01.1982	09.03.1984
Luxembourg	28.05.1982	27.06.1983
Netherlands	02.09.1982	29.08.1983
United Kingdom	31.08.1982	31.08.1983

The documentary and on-the-spot checks are under way and the inspection reports will be drawn up so that the results can be properly notified to the Member States.

9.5 Appeals by Member States against accounts clearance decisions

- a) Luxembourg and Italy have appealed against the 1976 and 1977 accounts clearances.

In Case No 49/83, Luxembourg has appealed against the decision to disallow expenditure in the wine sector. LFR 9 639 938 from 1976 and LFR 5 149 799 from 1977 are involved.

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

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

- b) Italy and the United Kingdom have appealed against the 1978 and 1979 accounts clearances.

In case No 133/84, the United Kingdom requests cancellation of decisions 84/213/EEC and 84/213/EEC, concerning the refusal of financing of expenditure in the seeds and dairy products sectors. The sums refused by the Commission for aids paid for pea and bean seeds, and for sales of skimmed milk powder, amount respectively to UKL 389 674.76 and UKL 1 662.00 in 1978, UKL 879 175.26 and UKL 657 518.48 in 1979.

In cases Nos 129/84 and 130/84, Italy requests financing by the EAGGF of LIT 13 477 764 920 and LIT 1 621 239 160 respectively in 1978 and 1979, relating to expenditure in the fruit and vegetables and dairy products sectors.

9.6 Memorandum

In 1983, the Commission's staff presented a completely revised Memorandum concerning the submission of documents by the Member States. Under Regulation (EEC) No 1723/72, the Memorandum is used to facilitate the standardised and comparable presentation of the documents required for clearance 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 lighten the labour of clearing the accounts of the Member States.

9.7 Strengthening of Commission action in connection with state aids and infringements

During 1983, the Commission studied the possibility of strengthening its action in connection with national aids and with infringements. In this context, it also stressed the need to take appropriate action, in relation to Community financing through the EAGGF, against all cases of national aid paid contrary to the provisions of the Treaty, and all infringements of Article 169 of the Treaty.

As indicated in the Communication to the Council, of 28 July 1983 (COM(83) 500 final) and in the Commission Communication published in OJ C 318, 24.11.1983, p 3, the Commission decided to use all the means at its disposal to ensure that Community provisions are complied with, including, as in the past, decisions to disallow expenditure when the accounts are cleared. Furthermore, the payment of advances or the charging of the expenditure concerned to the EAGGF budget may be disallowed in the case of expenditure relating to national measures which directly affect Community measures.

The Commission staff have begun examining mechanisms designed to implement these policies, particularly as regards advance payments and charging to the budget.

9.8 Systems audit

As indicated in paragraph 8.6 of the Twelfth Financial Report, the systems audit of the granting of refunds on cereals exported in the form of whisky was completed in 1983.

On the basis of this experience, and after consulting the EAGGF Committee, in 1983 the Commission began to verify export refunds and monetary compensatory amounts for 1982 and 1983 using systems auditing. The programme which has been devised to do this consists, during a 12-month introductory phase, of a systems audit in a paying agency in each Member State. The programme began in June 1983 and by the end of the year the Commission inspectors had completed investigations in five Member States.

The Commission is expected to complete investigations in all Member States by June 1984, when it will report back to the EAGGF Committee on the results of the introductory phase and give its general conclusions.

TITLE V

10. FINANCING OF COMMUNITY FOOD AID FOR PRODUCTS FALLING UNDER COMMON ORGANISATION OF THE MARKETS

10.1 Main features of Community food aid

10.1.1 General situation

The Council adopted the following Community food aid programmes in 1983 pursuant to Regulation (EEC) No 1992/83 of 11 July 1983:⁽¹⁾

- 1 043 369 tonnes of cereals consisting of a first instalment of 927 663 tonnes and a second of up to 115 706 tonnes
- 150 000 tonnes of skimmed-milk powder
- 36 500 tonnes of butteroil
- 16 086 tonnes of sugar
- 6 150 tonnes of vegetable oil
- 147 436 tonnes of grain equivalent in the form of various products (fish, dried vegetables, dried vegetable flour, etc ...).

The programmes for 1983 were adopted later than those for previous years. This meant that a smaller proportion of them was completed in the same year than in previous years. 31 December 1983, almost 660 000 tonnes of cereals, 130 000 of milk powder and 35 700 tonnes of butteroil still had to be implemented.

Apart from Community food aid as such, the Member States' annual participation (1982) under the 1980 Food Aid Convention, implemented on 1 July 1980 and renewed until 30 June 1986, totals about 725 000 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 Section 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).

(1) OJ No L 196, 20.07.1983

This Title is concerned solely with expenditure under Chapter 92 of the budget of the European Communities, not including item 9260 (expenditure under the Convention between the EEC and UNRWA), item 9270 (exceptional implementing measures), item 9271 (quality control of products supplied as food aid) and item 9290 (substitute measures), as these items are managed by another department (Directorate-General for Development).

10.1.2 Mobilisation procedure

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

As a rule, mobilisation 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 fob, cif 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.

10.1.3 Food supplied

The table below gives figures for the food supplied by group of products in 1983, based on tonnages delivered in 1983 at least to fob stage.

TABLE NO 11

Quantities supplied

(tonnes)

Products	Programme 1983	Previous programmes	Various	Total 1983	Total 1982
:Cereals (wheat equiv):	379 015	307 396	-	686 411	844 023
:Skimmed-milk powder	16 562	58 047	-	74 609	157 577
:Butteroil	800	14 717	-	15 517	43 253
:Sugar	2 400	2 604	-	5 004	7 086
:Vegetable oil	1 150	200	6 253	7 603	12 378
:Other products	580	-	6 296	6 876	7 034

Deliveries made during 1983 were substantially less than in 1982 since, as explained in point 10.1.1, the 1983 programmes were only adopted by the Council in July which meant that deliveries only actually started in September 1983.

This led to low expenditure during the year. The figure was LIT 373 940 814.20, a drop of 30.4% in relation to 1982, broken down as follows (see Annex 29):

- expenditure declared by Member States : 327 167 933.14 ECU
 - direct payments made by the Commission's staff: 46 772 881.06 ECU

TABLE NO 12

Overall expenditure in 1983 compared with 1982

Food aid	1982	1983	% 1983/1982 (1982 = 100)
Expenditure declared by Member States	468 594 783.02	327 167 933.14	69.8
Direct payments made by the Commission	68 341 293.03	46 772 881.06	68.4
TOTAL	536 936 076.05	373 940 814.20	69.6

10.1.4 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 is 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 (colza oil, red kidney beans) bought on the Community market were also handled by the Commission's staff.

10.2 Cash position

10.2.1 Advance payments

The monthly advance payments requested by the Member States and approved by the Commission totalled 289 518 952.65 ECU for 1983 (see Annex 25, col b).

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

Comparison of these figures with those for 1982 shows a contraction in food aid expenditure carried out under the advance payments arrangement of about 31.8%. The rate of utilisation of the advance payments was 97.3% in 1983, an improvement over the 1982 figure of 91%.

TABLE NO 13

Breakdown and utilisation of monthly advance payments in 1983

				(ECU)
Member States	Advance payments (1)	Expenditure at 31.12.1983 (2)	Rate of utilisation %	
Belgium	27 769 333.04	29 663 774.55	106.8	
Denmark	2 484 358.52	2 507 992.59	100.9	
Germany	145 703 871.32	146 398 623.10	100.5	
Greece	1 127 391.50	1 085 967.05	96.3	
France	93 126 677.36	90 374 101.88	97.0	
Ireland	22 980 327.49	18 033 979.12	78.5	
Italy	12 657 472.65	10 590 563.01	83.7	
Luxembourg	309 425.01	305 531.15	98.7	
Netherlands	8 907 026.93	9 507 591.20	106.7	
United Kingdom	21 030 717.76	18 699 809.49	88.9	
TOTAL EEC	336 096 601.58	327 167 933.14	97.3	

(1) Including the balance available at 31.12.1982 as shown in the Twelfth Financial Report (cf, p 103, Annex 24, col e), a sum of 46 577 648.93 ECU (ECU rate valid for advance payments of January 1983, namely that of 19.11.1982)

(2) Expenditure declared by the Member States

10.2.2 Changes in the cash position

Annex 25 shows the cash position as at 31.12.1983. The sum available for the Community (before adjustment and given in a breakdown by Member State) was 18 377 404.59 ECU. This amount, corresponding to advance payments not used by the Member States at 31.12.1983, has been re-adjusted in relation with the ECU rate valid for advance payments of January 1984 (Annex 25, col e).

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

10.3 Administration of appropriations

10.3.1 Total appropriations available and committed in 1983 (see Annexes 27 to 29)

The appropriations available and committed in 1982 were the following in ECU:

- carried forward from 1982 because of deferred implementation of certain schemes	51 725 459.00
- original appropriations entered in the 1983 budget - Chapter 92	557 950 000.00
- appropriations managed by DG for Development	
a) Articles 926, 927 and 929	- 6 500 000.00
b) transfer to Article 959 (UNRWA-education) from other Chapter 92 items	- 16 000 000.00
	<hr/>
	587 175 459 ECU
	=====

The corresponding amount for 1982 was practically the same, namely 589 677 692.46 ECU.

10.3.2 Payments

a) Expenditure declared by the Member States

Table No 13 and Annexes 25 to 29 show the expenditure declared by the Member States, namely a total of 327 167 933.14 ECU. The reduction in expenditure compared with 1982 is 30.2%.

The amounts charged to the budget in 1983 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 1983. They are considered as advances for 1984 and the Member States may therefore use them to meet expenditure incurred in 1984.

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 1983 was 46 772 881.06 ECU. The breakdown by beneficiary is given in Table No 14 on the next page. The reduction in direct payments compared with 1982 is 31.6%.

TABLE NO 14

Breakdown of direct payments by beneficiary

Beneficiaries	Direct payments
Chad	1 629 980.05
Comores	161 818.11
Ecuador	398 419.90
India	735 476.00
Mauritania	3 201.74
Nepal	801 063.39
Nicaragua	2 639 160.31
Sri Lanka	150 499.89
Tanzania	2 445 688.72
Zambia	2 614 705.70
CRS	38 013.52
ICRC	250 000.00
LICROSS	199 549.00
NGOS	9 612 850.31
UNHCR	4 439 775.82
UNRWA	2 230 445.11
WFP	18 422 233.49
TOTAL	46 772 881.06

10.3.3 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.

10.3.4 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. These transfers proved possible because deliveries under the 1983 programme were less than anticipated.

The negative balance of 16 million ECU represents an amount transferred to item 9590 to allow of the execution of an education programme agreed under the Convention between the EEC and UNRWA (Palestinian refugees) from items 9201 (6 455 000 ECU), 9211 (4 000 000 ECU), 9222 (1 400 000 ECU) and 9240 (4 145 000 ECU).

The table in Annex 27 shows all the transfers made under the appropriations for 1983.

10.4 Appropriations carried over to 1984

Under the 1977 Financial Regulation, the 1983 budget appropriations were committed as soon as the programmes were adopted by the Council for that year, ie, from 12 July 1983 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 1984.

The appropriations to be carried over to 1984 amount to 214 905 508.62 ECU, or 40.1% of the available funds under the 1983 budget (the figure was 10.7% in 1982).

10.5 Closure of accounts

10.5.1 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 in the Member States.

- With regard to the payments made directly by the Commission, these are subject to the general management rules set out in the Financial Regulation (1977).

10.5.2 Clearance of accounts

On 7 December, the Commission adopted nine decisions on the clearance of the 1975 accounts in relation to expenditure by the Member States on behalf of the Community for Community food aid. Certain items were disallowed. The financial impact on the 1983 budget amounted to a negative sum of 9 448 736.15 ECU.

The preparatory work for clearing 1976, 1977, 1978 and 1979 together is nearing completion. It should be possible to adopt the clearance decisions during 1984.

ANNEX 1

Summary of implementation for 1983

Appropriations	in m ECU	Implementation	in m ECU
<u>A. 1983 appropriations</u>		<u>C. Commitments</u>	
1. Appropriations	14.087,050	1. Appropriations available	15.850,695
2. Supplementary and amending budget No 2	<u>1.761,000</u>	2. Sum not committed	<u>0,712</u>
3. Appropriations available	15.848,050	3. Commitments	15.849,983
		4. Remainder from total commitments	<u>35,752</u>
		5. Commitments allocated	15.814,231
<u>B. 1982 appropriations</u>		<u>D. Payments</u>	
Automatic carryover from 1982	<u>2,645</u>	1. Total sum allocated	15.814,231
		2. Payments	<u>15.813,964</u>
		3. Automatic carryover	0,141
		4. Appropriations to be carried over (non-automatic)	0,-
		5. Appropriations lapsed (1)	36,590
TOTAL	15.850,695	TOTAL	15.850,695

(1) of which : - against automatic carryover from 1982 : 0,126
- against 1983 appropriations : 36,464

ANNEX 2

EXPENDITURE CHARGED UNTIL THE END OF DECEMBER 1983

in m ECU

ITEM	BELGIUM	DENMARK	GERMANY	GREECE	FRANCE	IRELAND	ITALY	LUXEM- BOURG	NETHERLANDS	UNITED KINGDOM	COMMUNITY TOTAL EEC	
CEREALS AND RICE	141,966	66,739	426,217	66,703	1005,930	-2,767	403,549	0,206	106,949	298,548	0,072	2,534,114
CEREALS REFUNDS	131,656	21,585	135,812	64,804	745,471	4,436	142,461	0,040	67,602	211,091		1,524,961
COMMON WHEAT GRAIN AND FLOUR REFUNDS	51,968	2,455	50,494	30,398	561,313		22,757	0,040	19,188	70,463		809,097
BARLEY GRAIN AND MALT REFUNDS	67,626	10,320	34,293		143,281	4,395			6,739	136,889		405,543
OTHER CEREALS REFUNDS	11,613	8,810	46,412	34,406	32,026	0,043	117,981		34,294	3,478		294,264
FOOD AID REFUNDS, CURRENT CEREALS PROGRAMME			2,116		7,428				0,066			9,609
FOOD AID REFUNDS PRIOR CEREALS PROGRAMMES	0,229		2,496		1,423		1,724		0,515	0,261		6,448
INTERVENTION STORAGE OF CEREALS	1,269	41,630	258,802	4,943	221,859	-7,257	-33,400	0,166	11,256	66,374		565,631
CARRYOVER PAYMENTS	1,209	1,607	25,545	3,642	34,517	1,050	5,923	0,171	4,702	12,732		86,947
TECHNICAL COSTS, PUBLIC STORAGE OF CEREALS	0,633	13,679	79,256	7,061	60,343	2,191	20,620	0,005	3,449	24,446		211,884
FINANCIAL COSTS, PUBLIC STORAGE OF CEREALS	0,542	10,336	56,026	7,045	28,680	0,526	13,653	0,005	2,747	20,721		140,283
OTHER PUBLIC STORAGE COSTS FOR CEREALS	-1,114	16,006	100,172	-12,865	98,320	-11,024	-73,797	-0,015	0,356	8,475		124,516
OTHER STORAGE INTERVENTION (CEREALS)												
INTERVENTION OTHER THAN FOR CEREAL STORAGE	8,356	3,523	29,228	16,966	37,612	0,053	206,811		27,066	20,962	0,072	350,628
PRODUCTION AID, DURUM WHEAT REFUNDS FOR THE PRODUCTION OF POTATO STARCH		3,416	7,932	16,145	6,015		196,339		11,125			216,550
OTHER PRODUCTION REFUNDS	8,152	0,107	21,293	0,771	23,025	0,053	10,387		15,940	20,138	0,072	99,936
OTHER INTERVENTION (CEREALS)	0,164		0,004		1,320		0,085			0,825		2,417
RICE	0,705	0,001	2,375		0,968		87,677		1,026	0,121		92,894
RICE REFUNDS	0,004	0,001	2,355		0,016		64,400		0,997	0,121		67,895

EXPENDITURE CHARGED UNTIL THE END OF DECEMBER 1983

ITEM	in m ECU										TOTAL EEC	
	BELGIUM	DENMARK	GERMANY	GREECE	FRANCE	IRELAND	ITALY	LUXEM- BOURG	NETHER- LANDS	UNITED KINGDOM		COMMU- NITY
FOOD AID REFUNDS, CURRENT RICE PROGRAMME							0,043					0,043
FOOD AID REFUNDS, PRIOR RICE PROGRAMMES	0,702		0,020		0,972		23,234		0,028			24,956
INTERVENTION, RICE												
SUGAR	150,253	39,863	256,416	11,844	588,442	12,518	63,404	0,018	93,213	100,190		1.516,162
REFUNDS FOR SUGAR AND ISOGLUCOSE	113,020	21,750	132,078	0,006	386,198	4,981	0,187	0,018	50,080	49,771		758,089
REFUNDS FOR SUGAR AND ISOGLUCOSE	113,020	21,750	132,078	0,006	386,198	4,981	0,187	0,018	50,080	49,771		758,089
FOOD AID REFUNDS, CURRENT SUGAR PROGRAMME												
FOOD AID REFUNDS, PRIOR SUGAR PROGRAMMES												
INTERVENTION FOR SUGAR	37,233	18,113	124,338	11,838	202,244	7,538	63,217		43,133	50,419		558,073
REIMBURSEMENT OF STORAGE COSTS FOR SUGAR	37,198	18,064	123,501	11,838	196,917	7,538	63,105		42,583	49,759		550,503
PUBLIC STORAGE OF SUGAR	0,035	0,049	0,837		0,095		0,112		0,550	0,660		2,338
REFUNDS FOR USE IN CHEMICAL INDUSTRY					5,232							5,232
MEASURES TAKEN FOR OVERSEAS DEPARTMENTS, SUGAR SUBSIDIES TO IMPORTS OF SUGAR OTHER INTERVENTION FOR SUGAR												
OLIVE OIL	0,001	0,051	-0,034	85,806	6,412		581,899		0,128	0,869	0,199	675,333
REFUNDS FOR OLIVE OIL				2,972	0,057		6,653		0,017	0,015		9,715
PRODUCTION AND CONSUMPTION AIDS, OLIVE OIL			-0,034	85,064	5,558		523,924		0,110	0,854		615,477
PRODUCTION AIDS, OLIVE OIL				74,881	1,292		317,664					393,837
CONSUMPTION AIDS, OLIVE OIL			-0,034	10,183	4,266		206,260		0,110	0,854		221,640
SPECIAL MEASURES FOR PRODUCTION AND CONSUMPTION OF OLIVE OIL				3,241			10,560				0,199	14,000
MEASURES IN CONNECTION WITH PRODUCTION OF OLIVE OIL				3,241			10,560					13,801

EXPENDITURE CHARGED UNTIL THE END OF DECEMBER 1983

in m ECU

ITEM	BELGIUM	DENMARK	GERMANY	GREECE	FRANCE	IRELAND	ITALY	LUXEM- BOURG	NETHER- LANDS	UNITED KINGDOM	COMMU- NITY	TOTAL EEC
MEASURES IN CONNECTION WITH CONSUMPTION OF OLIVE OIL											0,199	0,199
INTERVENTION IN THE FORM OF OLIVE OIL STORAGE				-5,599			17,814					12,216
TECHNICAL PUBLIC STORAGE COSTS FOR OLIVE OIL				15,904			8,244					24,148
FINANCIAL PUBLIC STORAGE COSTS FOR OLIVE OIL				13,681			6,903					20,584
OTHER PUBLIC STORAGE COSTS FOR OLIVE OIL				-35,183			2,667					-32,516
OTHER STORAGE INTERVENTION FOR OLIVE OIL												
OTHER INTERVENTION FOR OLIVE OIL	0,001	0,051		0,128	0,796		22,947					23,924
OILSEEDS AND PROTEIN PLANTS	36,330	17,293	395,971	3,817	202,366	1,021	60,334	0,010	142,630	108,106		1,087,878
OILSEEDS	30,465	10,136	381,274	3,612	208,842	0,843	49,987		113,284	146,706		945,553
REFUNDS FOR OILSEEDS					1,446				0,467			5,747
PRODUCTION AID, COLZA AND RAPE	4,494	11,834	309,588		118,204	0,843	1,850		44,664	140,299		631,401
PRODUCTION AID, SUNFLOWER	23,758		72,186	3,612	73,462		47,587		66,718	6,061		293,383
PRODUCTION AID, SOYA	2,613	0,003	0,001		5,653		0,532					6,185
PRODUCTION AID, FLAX SEED					10,077				1,435	0,360		14,489
OTHER AIDS (OILSEEDS)								0,019				0,019
INTERVENTION IN THE FORM OF STORAGE FOR OILSEEDS		-3,161	-0,496							-0,014		-3,670
OTHER INTERVENTION FOR OILSEEDS												
PROTEIN PLANTS	5,465	7,157	14,692	0,205	53,525	0,178	10,346	0,010	29,346	21,401		142,323
PRODUCTION AID, PEAS AND FIELD BEANS	5,465	2,529	9,958		20,024	0,058	1,797	0,010	26,011	18,737		84,589
PRODUCTION AID, DRIED FODDER		4,626	4,734	0,205	33,501	0,120	8,550		3,335	2,663		57,736

EXPENDITURE CHARGED UNTIL THE END OF DECEMBER 1983

in m ECU

ITEM	BELGIUM	DENMARK	GERMANY	GREECE	FRANCE	IRELAND	ITALY	LUXEM- BOURG	NETHER- LANDS	UNITED KINGDOM	COMMU- NITY	TOTAL EEC
OTHER INTERVENTION FOR PROTEIN PLANTS												
TEXTILE PLANTS AND SILKWORMS	2,106			140,370	15,534	0,001	0,524		1,225	0,018	0,253	160,034
FIBRE FLAX AND HEMP	2,106				15,534	0,001	0,209		1,224	0,018	0,253	19,345
PRODUCTION AID, FIBRE FLAX	2,106				14,033	0,001	0,206		1,224	0,018		17,568
SPECIFIC MEASURES (FIBRE FLAX)											0,253	0,253
PRODUCTION AID, HEMP					1,502		0,002					1,504
OTHER INTERVENTION (FIBRE FLAX AND HEMP)												
COTTON				140,071								140,071
SILKWORMS				0,298			0,319		0,001			0,618
OTHER (TEXTILE PLANTS)												
FRUIT AND VEGETABLES	5,116	1,394	35,706	305,027	118,039	0,067	715,546		10,745	4,460		1,196,099
FRESH FRUIT AND VEGETABLES	3,204	0,596	13,622	102,473	43,446	0,051	276,547		7,050	2,808		444,798
EXPORT REFUNDS FOR FRESH FRUIT AND VEGETABLES	0,080	0,581	2,189	18,396	6,582		21,551		2,540			51,919
COMPENSATION FOR WITHDRAWALS AND BUYING-IN AND FOR PROCESSING AND DISTRIBUTION	3,124	0,014	11,434	74,470	36,198	0,051	170,847		4,511	2,808		303,457
COMPENSATION TO PROMOTE COMMUNITY CITRUS FRUIT				1,186	0,666		13,300					15,152
COMPENSATION TO ENCOURAGE PROCESSING OF CITRUS FRUIT				8,420			70,849					79,270
OTHER INTERVENTION (FRESH FRUIT AND VEGETABLES)												

EXPENDITURE CHARGED UNTIL THE END OF DECEMBER 1983

in m ECU

ITEM	BELGIUM	DENMARK	GERMANY	GREECE	FRANCE	IRELAND	ITALY	LUXEM- BOURG	NETHERLANDS	UNITED KINGDOM	COMMUNITY	TOTAL EEC
PROCESSED FRUIT AND VEGETABLES	1,911	0,798	22,084	202,554	74,592	0,016	438,999		3,694	1,651		746,300
EXPORT REFUNDS, PROCESSED FRUIT AND VEGETABLES	0,130	0,694	0,291	1,039	0,632	0,016	0,867		0,835	1,651		6,155
PRODUCTION AID, TOMATO-BASED PRODUCTS				61,578	31,808		375,840					469,225
PRODUCTION AID, FRUIT-BASED PRODUCTS	1,781	0,105	21,793	139,938	36,971		62,292		2,859			265,738
PRODUCTION AID, TINNED PINEAPPLE					5,182							5,182
OTHER INTERVENTION FOR PROCESSED FRUIT AND VEGETABLES												
PRODUCTS OF THE WINE-GROWING SECTOR		0,016	24,407	33,574	287,869		312,982	0,005	0,001	0,353		659,206
REFUNDS ON PRODUCTS OF THE WINE-GROWING SECTOR			0,212	0,611	4,549		14,800		0,001			20,172
INTERVENTION FOR PRODUCTS OF THE WINE-GROWING SECTOR		0,016	24,195	32,963	283,320		298,185	0,005		0,353		634,034
INTERVENTION IN THE FORM OF STORAGE OF WINE AND GRAPE MUST			0,798	6,342	69,348		65,974	0,005				142,467
DISTILLATION OF WINE			23,394	26,329	150,328		191,362					391,414
COMPULSORY DISTILLATION OF BY-PRODUCTS OF WINE-MAKING				0,228	42,873		19,471					63,072
AID TO USE OF MUST												
ACCEPTANCE OF ALCOHOL FROM COMPULSORY DISTILLATION		0,016	0,002	0,064	20,771		20,876			0,353		42,081
OTHER INTERVENTION FOR THE WINE-GROWING SECTOR												
TOBACCO	5,927		36,162	294,219	73,853		260,741		0,423			671,325
REFUNDS ON TOBACCO	0,019		1,812	12,449	0,123		13,068		0,423			27,944

EXPENDITURE CHARGED UNTIL THE END OF DECEMBER 1985

in m ECU

ITEM	BELGIUM	DENMARK	GERMANY	GREECE	FRANCE	IRELAND	ITALY	LUXEM- BOURG	NETHER- LANDS	UNITED KINGDOM	COMMU- NITY	TOTAL EEC
PREMIUMS FOR TOBACCO	5,908		34,350	273,251	73,730		227,552					614,790
INTERVENTION IN THE FORM OF TOBACCO STORAGE				8,409			20,121					28,590
TECHNICAL PUBLIC STORAGE COSTS FOR TOBACCO				8,361			2,572					10,933
FINANCIAL PUBLIC STORAGE COSTS FOR TOBACCO				0,732			2,403					3,135
OTHER PUBLIC STORAGE COSTS FOR TOBACCO				-0,624			15,147					14,523
OTHER INTERVENTION FOR TOBACCO												
OTHER SECTORS OR AGRICULTURAL PRODUCTS	1,515	12,636	10,117	1,365	9,304	0,100	6,392	0,080	6,901	7,175		55,586
SEED	1,304	12,565	2,656	0,062	8,254	0,079	5,847	0,071	6,825	5,334		42,977
HOPS	0,211		6,264	0,003	0,006					1,686		8,170
POTATOES												
BEE-KEEPING		0,071	1,196	1,300	1,063	0,022	0,546	0,010	0,076	0,155		4,439
OTHER												
MILK AND MILK PRODUCTS	197,879	322,018	1409,438	6,107	804,182	226,028	101,691	4,124	859,551	465,060		4,396,078
REFUNDS MILK AND MILK PRODUCTS	51,881	184,022	188,623	1,703	207,020	75,244	21,528	0,848	500,296	90,585		1,526,750
REFUNDS BUTTER AND BUTTEROIL	17,353	42,440	31,964		90,214	43,273	0,365	0,001	189,416	21,354		436,379
REFUNDS SKIMMED-MILK POWDER	4,936	4,057	4,269		46,936	10,482	0,041	0,026	18,845	13,259		102,850

EXPENDITURE CHARGED UNTIL THE END OF DECEMBER 1983

in m ECU

ITEM	BELGIUM	DENMARK	GERMANY	GREECE	FRANCE	IRELAND	ITALY	LUXEM- BOURG	NETHERLANDS	UNITED KINGDOM	COMMUNITY	TOTAL EEC
REFUNDS, CHEESE	7,937	77,544	45,689	1,703	32,503	0,181	16,332	0,018	49,484	15,660		242,056
REFUNDS, OTHER MILK PROD.	14,618	63,575	53,701		19,079	10,262	2,791	0,677	237,157	32,750		434,610
PRODUCTS												
FOOD AID REFUNDS	0,671	0,592	0,430			2,670		0,083				4,446
CURRENT PROGRAMME												
SKIMMED-MILK POWDER	11,059	0,809	17,041		1,869	6,376		0,043	2,297	4,457		43,950
FOOD AID REFUNDS,												
PRIOR PROGRAMMES			0,492		1,969				0,473			2,934
FOOD AID REFUNDS,												
CURRENT PROGRAMME BUTTEROIL	2,306		35,036		14,451	2,001			2,623	3,105		59,525
FOOD AID REFUNDS,												
PRIOR PROGRAMMES BUTTEROIL												
INTERVENTION	7,231	15,123	485,656		47,085	7,306	-1,791	0,087	10,591	63,167		634,454
STORAGE OF SKIMMED-MILK POWDER												
PRIVATE STORAGE FOR SKIMMED- MILK POWDER												
TECHNICAL PUBLIC STORAGE	0,362	0,842	18,169		1,339	2,687	0,188	0,016	1,177	4,384		29,164
COSTS FOR SKIMMED-MILK POWDER												
FINANCIAL PUBLIC STORAGE	0,867	2,373	54,726		3,398	9,436	0,348	0,039	2,832	15,786		90,325
COSTS FOR SKIMMED-MILK POWDER												
OTHER PUBLIC STORAGE COSTS	5,982	11,907	412,761		42,348	-5,318	-2,326	0,032	6,582	42,996		514,965
FOR SKIMMED-MILK POWDER												
INTERVENTION IN THE FORM OF AID FOR USE OF SKIMMED-MILK	51,174	92,016	492,812		455,835	113,223	10,833	0,904	273,971	139,969		1,630,743
AID SKIMMED-MILK POWDER, CALF FEED	25,056	8,240	255,712		358,344	19,540	1,972	0,884	144,031	17,864		831,642
AID LIQUID SKIMMED-MILK, CALF FEED	9,159	36,891	68,161		1,841	0,377	0,303	0,024	2,557	0,454		119,767
AID SKIMMED-MILK POWDER FOR FEED, OTHER ANIMALS					1,926	0,503	-0,006		58,731	0,199		61,353
AID LIQUID SKIMMED-MILK FOR FEED, OTHER ANIMALS	16,959	21,518	112,565		6,072	33,753	8,564		5,920	109,915		315,067
AID SKIMMED-MILK PROCESSED INTO CASEIN OTHER AID (SKIMMED-MILK)		25,568	56,375		87,652	59,050			62,733	11,537		302,915
INTERVENTION STORAGE OF BUTTER AND CREAM	16,952	5,591	177,621		67,014	10,410	1,847	0,283	76,724	54,338		410,746
PRIVATE STORAGE (BUTTER AND CREAM)	3,873	1,590	26,338		17,811	3,636	0,345	0,218	34,602	10,243		100,655
TECHNICAL PUBLIC STORAGE	1,588	1,285	22,613		14,104	4,104	0,125	0,032	11,095	11,462		66,408
COSTS FOR BUTTER AND CREAM												
FINANCIAL PUBLIC STORAGE	2,274	2,317	39,006		21,166	6,527	0,206	0,054	18,095	19,593		109,258
COSTS FOR BUTTER AND CREAM												
OTHER STORAGE COSTS FOR BUTTER AND CREAM	9,217	0,399	87,664		13,913	-3,857	1,171	-0,020	12,937	13,040		134,464
OTHER MEASURES FOR BUTTER FAT	76,350	30,793	76,808	0,546	64,701	23,402	31,987	2,556	49,576	139,217		496,436
CONSUMPTION AID, BUTTER AND SOCIAL WELFARE RECIPIENTS		18,448				22,886		1,978		91,416		134,528

EXPENDITURE CHARGED UNTIL THE END DECEMBER 1983

in m ECU

ITEM	BELGIUM	DENMARK	GERMANY	GREECE	FRANCE	IRELAND	ITALY	LUXEM- BOURG	NETHERLANDS	UNITED KINGDOM	COMMUNITY	TOTAL EEC
OTHER MEASURES (BUTTER FAT)	76,350	12,345	76,608	0,546	64,701	1,216	31,987	0,577	49,576	47,801		361,908
INTERVENTION FOR OTHER MILK PRODUCTS			0,225		6,884	0,008	46,597					53,713
STORAGE OF CHEESE			0,225		6,884	0,008	46,597					53,713
OTHER INTERVENTION (OTHER MILK PRODUCTS)												
OTHER MEASURES IN THE MILK AND MILK PRODUCTS SECTOR	7,116	17,885	90,113	3,250	30,125	10,020	6,795	0,449	14,246	64,232		240,231
GUARANTEE SECTION												
FINANCIAL CONTRIBUTION TO MILK NON-MARKETING AND DAIRY HERD CONVERSION PREMIUMS	1,392	10,830	47,788		9,418	3,027		0,229	4,604	14,721		92,009
SCHOOL MILK	2,427	3,858	24,387	0,490	8,296	3,633	2,680	0,050	4,022	33,838		83,681
MARKET DEVELOPMENT MEASURES	2,258	3,198	15,527	0,863	11,028	1,735	5,046	0,170	5,488	14,668		59,962
IMPROVEMENT OF MILK QUALITY	1,060		2,411	1,897	1,383	1,625	1,067		0,132	1,004		10,579
OTHER MEASURES UNDER PROGRAMME TO EXPAND MILK PRODUCTS MARKET												
OTHER MEASURES (MILK AND MILK PRODUCTS)												
FINANCIAL CONTRIBUTION BY MILK PRODUCERS	-17,521	-28,411	-140,602		-114,119	-27,070	-31,088	-1,307	-73,612	-93,430		-527,361
MEASURES FOR SMALL PRODUCERS	4,695		38,181	0,608	59,637	12,984	12,983	0,300	7,954	6,983		124,326
BEEF/VEAL	16,240	83,007	253,003	8,655	401,429	337,685	325,305		68,482	242,683		1,736,489
REFUNDS FOR BEEF/VEAL	10,175	44,534	165,136		166,963	238,432	40,110		49,057	105,665		828,171
INTERVENTION STORAGE OF BEEF/VEAL	4,879	30,252	87,515	0,541	191,977	76,839	191,792		19,367	21,222		652,383
PRIVATE STORAGE (BEEF/VEAL)	1,576	0,604	2,383		4,226	0,073	4,634		0,354	0,192		14,041
TECHNICAL PUBLIC STORAGE COSTS FOR BEEF/VEAL	0,498	7,782	13,225	0,059	24,044	14,761	25,426		2,892	5,259		93,947
FINANCIAL PUBLIC STORAGE COSTS FOR BEEF/VEAL	0,213	4,174	7,098	0,025	12,035	8,819	19,028		1,538	2,868		55,798
OTHER PUBLIC STORAGE COSTS FOR BEEF/VEAL	2,593	25,691	64,809	0,457	151,672	53,185	142,703		14,584	12,903		468,597

EXPENDITURE UNTIL THE END OF DECEMBER 1983

in m ECU

ITEM	BELGIUM	DENMARK	GERMANY	GREECE	FRANCE	IRELAND	ITALY	LUXEM- BOURG	NETHERLANDS	UNITED KINGDOM	COMMUNITY	TOTAL EEC
INTERVENTION OTHER THAN BEEF/VEAL STORAGE	1,186	0,121	0,352	8,114	42,488	22,415	85,404		0,058	115,797		275,935
PREMIUMS, SUCKLER COWS CALF PREMIUMS	1,186	0,121	0,395	1,710	42,488	12,615	11,415		0,058	21,077		91,065
PREMIUMS FOR SLAUGHTER OF ADULT CATTLE OTHER THAN COWS			-0,043	6,404		9,800	73,988			12,786		102,979
OTHER INTERVENTION (BEEF/VEAL)										81,934		81,891
SHEEP- AND GOATMEAT		0,137	3,729	1,150	0,645	11,434	0,222	0,019	2,011	286,250		305,598
REFUNDS FOR SHEEP- AND GOATMEAT												
INTERVENTION FOR SHEEP- AND GOATMEAT		0,137	3,729	1,150	0,645	11,434	0,222	0,019	2,011	286,250		305,598
PREMIUMS FOR SHEEP- AND GOATMEAT		0,137	3,729	1,150	0,645	11,434	0,222	0,019	2,011	286,250		305,598
STORAGE OF SHEEP- AND GOATMEAT												
OTHER INTERVENTION, SHEEP- AND GOATMEAT												
PIGMEAT	10,478	72,598	17,332	0,018	5,043	5,691	8,741	0,012	20,211	4,868		144,993
REFUNDS FOR PIGMEAT	7,901	69,827	9,088		3,413	5,517	3,294	0,005	17,256	3,909		120,211
INTERVENTION FOR PIGMEAT	2,577	2,771	8,245	0,018	1,630	0,174	5,448	0,007	2,955	0,959		24,783
EGGS AND POULTRY	3,839	6,561	11,083	0,132	74,782	0,016	0,269	0,003	24,946	1,645		123,276

EXPENDITURE CHARGED UNTIL THE END OF DECEMBER 1983

ITEM	in m ECU										TOTAL EEC
	BELGIUM	DENMARK	GERMANY	GREECE	FRANCE	IRELAND	ITALY	LUXEM- BOURG	NETHERLANDS	UNITED KINGDOM	
REFUNDS FOR EGGS	1,126	0,250	5,128	0,049	5,786	0,003	0,130	0,003	17,222	0,711	30,409
REFUNDS FOR POULTRY	2,713	6,311	5,955	0,082	68,997	0,013	0,139		7,724	0,933	92,867
REFUNDS ON CERTAIN GOODS OBTAINED BY PROCESSING AGRICULTURAL PRODUCTS	18,095	28,945	47,164	3,005	34,794	20,568	28,225	0,052	81,752	80,587	343,187
REFUNDS FOR CEREALS EXPORTED IN THE FORM OF SPIRITUOUS BEVERAGES						0,301			0,239	29,079	29,619
REFUNDS ON CERTAIN GOODS OBTAINED BY PROCESSING AGRICULTURAL PRODUCTS	18,095	28,945	47,164	3,005	34,794	20,267	28,225	0,052	81,514	51,508	313,568
TOTAL SECTORS	589,745	651,259	2926,710	981,793	3688,625	612,364	2869,829	4,528	1419,168	1680,813	0,525 15.403,359
ACCESSION CAS GRANTED FOR INTRA-COMMUNITY TRADE				0,214		0,011	-0,016				0,269
MCA'S CHARGED OR GRANTED FOR TRADE IN AGRICULTURAL PRODUCTS	27,377	27,335	147,536	25,336	-55,832	-0,204	-1,184	0,039	291,729	26,194	488,326
MCA'S ON INTRA-COMMUNITY TRADE	26,914	18,969	-12,402	25,336	-55,832	-0,204	-1,195	0,039	168,336	-20,886	149,076
MCA'S IMPORTS PAID BY IMPORTING MS (DEPRECIATING CURRENCY)	35,850			25,564	111,549	0,022	1,339	0,438		0,041	174,823

EXPENDITURE CHARGED UNTIL THE END OF DECEMBER 1983

in m.ECU

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)	3,850	6,401	21,019		26,827	2,126		0,006	10,815	1,347	72,392
MCAs IMPORTS CHARGED BY IMPORTING MS (APPR. CURRENCY)	-0,893	-1,405	-391,547	-2,150	0,003			-0,006	-138,961	-100,324	-635,263
MCAs EXPORTS PAID BY EXPORTING MS (APPR. CURRENCY)	0,959	13,973	358,126	1,942					296,482	79,452	750,935
MCAs EXPORTS CHARGED BY EXPORTING MS (APPR. CURRENCY)	-12,852			-0,039	-194,211	-2,352	-2,534	-0,399		-1,402	-213,789
MCAs ON EXTRA-COMMUNITY TRADE	0,463	8,365	159,937				0,011		123,393	47,081	339,250
PORTION OF MCAs GRANTED ON IMPORTS (INTO MS WITH DEPR. CURRENCY)	0,109						0,011			0,427	0,547
EXCEEDING IMPORT LEVY MCAs ON EXPORTS PAID BY EXPORTING MS (APPR. CURRENCY)	0,354	8,365	159,937						123,393	46,654	338,703
SUBTOTAL COMPENSATORY AMOUNTS	27,377	27,335	147,536	25,610	-55,832	-0,194	-1,199	0,039	291,729	26,194	488,595
TOTAL SECTORS AND COMPENSATORY AMOUNTS	617,122	678,594	3074,246	1007,403	3632,793	612,170	2866,630	4,568	1710,897	1687,007	0,525 15,893,954
COMMON ORGANIZATION OF FISHERIES MARKETS	0,153	2,824	2,381	0,018	2,214	3,422	2,927		6,119	5,692	25,750
REFUNDS ON FISHERY PRODUCTS		0,218	0,460		0,010	1,655			5,300	0,589	8,233
INTERVENTION FOR FISHERY PRODUCTS	0,153	2,605	1,921	0,018	2,205	1,766	2,927		0,818	5,103	17,517
WITHDRAWAL AND CARRYOVER PREMIUM FOR FISHERY PRODUCTS	0,153	2,605	1,921	0,018	2,205	1,766	2,927		0,818	5,103	17,517

EXPENDITURE CHARGED UNTIL THE END OF DECEMBER 1983

in m ECU

ITEM	BELGIUM	DENMARK	GERMANY	GREECE	FRANCE	IRELAND	ITALY	LUXEM- BOURG	NETHERLANDS	UNITED KINGDOM	COMMUNITY	TOTAL EEC
PRIVATE STORAGE AID FOR FISHERY PRODUCTS												
OTHER INTERVENTION FOR FISHERY PRODUCTS												
GRAND TOTAL	617,275	681,417	3076,628	1007,421	3655,007	615,592	2871,557	4,567	1717,016	1692,699	0,525	15.919,703
PROVISIONAL APPROPRIATIONS FROM EAGGF GUARANTEE SECTION AND CLEARANCE PREVIOUS YEARS (1)	-5,200	2,107	1,575		-66,239	7,247	-48,117	-0,326	-3,095	3,930		-108,118
PROVISIONAL APPROPRIATIONS FROM EAGGF GUARANTEE SECTION CLEARANCE PREVIOUS YEARS	-5,200	2,107	1,575		-66,239	7,247	-48,117	-0,326	-3,095	3,930		-108,118
GRAND TOTAL AND CLEARANCES	612,075	683,524	3078,203	1007,421	3588,768	622,839	2823,440	4,241	1713,921	1696,629	0,525	15.811,585

(1) Clearance of accounts for 1976 and 1977 (c.f. annexes 20 and 21 of the 12th Financial Report covering 1982).

ANNEX 3 : EAGGF GUARANTEE EXPENDITURE BY SECTOR (1)

(in m ECU)

NATURE OF EXPENDITURE	1978	1979	1980	1981	1982	1983
CEREALS	1.112,5	1.563,7	1.669,0	1.921,4	1.824,5	2.441,2
Refunds	831,9	1.184,7	1.174,7	1.206,3	1.064,9	1.525,0
Intervention, of which :	280,6	379,1	494,3	715,1	759,6	916,2
- production refunds	117,0	143,3	148,1	129,2	135,4	129,7
- aid for durum wheat	89,0	115,4	129,0	171,2	165,8	218,5
- storage	72,3	88,9	212,8	341,7	453,4	565,6
RICE	17,9	42,9	58,7	21,7	50,3	92,9
Refunds	16,8	41,7	44,4	17,2	40,0	67,9
Intervention	1,1	1,2	14,3	4,5	9,3	25,0
SUGAR	878,0	939,8	575,2	767,5	1.241,9	1.316,2
Refunds	640,4	685,1	286,2	409,2	744,0	758,1
Intervention, of which :	237,6	254,7	289,0	358,3	497,0	558,1
- reimbursement of storage costs	227,9	240,0	272,6	344,3	489,9	550,5
OLIVE OIL	182,1	388,6	317,9	442,7	493,1	675,3
Refunds	0,0	0,0	0,0	2,9	8,8	9,7
Intervention	182,1	388,6	317,9	439,8	484,3	665,6
OILSEEDS	142,7	217,7	369,4	582,7	720,7	945,6
Refunds	0,1	1,2	3,7	5,4	3,8	3,7
Intervention, of which :	142,6	216,5	365,7	577,3	716,9	941,9
- Colza, rape and sunflower seeds	131,1	202,6	349,4	566,1	703,0	924,8
- Soya	0,4	1,3	6,3	2,2	7,3	6,2
- Flax seed	10,9	12,4	9,8	8,6	6,7	14,5
PROTEIN PLANTS	43,9	61,9	60,5	65,5	82,8	142,3
Refunds	-	-	-	-	-	-
Intervention, of which :	43,9	61,9	60,5	65,5	82,8	142,3
- peas, and field beans	-	15,3	27,0	31,4	41,1	84,6
- dried fodder	42,6	46,6	33,5	34,1	41,7	57,7
TEXTILE PLANTS AND SILKWORMS, of which :	15,9	18,1	17,2	72,3	116,4	160,0
- flax and hemp	15,4	17,6	16,8	17,0	19,5	19,3
- cotton	-	-	-	54,9	96,2	140,1
FRUIT AND VEGETABLES	100,7	442,9	687,3	641,1	914,3	1.196,1
Refunds	47,9	34,5	41,3	42,8	59,5	58,1
- fresh	21,0	28,2	39,3	40,9	53,1	51,9
- processed	26,9	6,3	1,9	1,9	6,5	6,2
Intervention	52,8	408,4	646,0	598,3	854,8	1.138,0
- fresh	49,1	123,4	155,7	180,0	305,3	397,9
- processed	3,7	284,9	490,3	418,3	549,5	740,1
WINE	63,7	61,9	299,5	459,4	570,6	659,2
Refunds	1,6	4,6	26,4	25,8	31,9	20,2
Intervention, of which :	52,3	57,3	273,1	433,6	538,7	639,0
- private storage aid	35,3	22,5	71,4	85,7	108,4	142,5
- compulsory distillation of by-products of wine-making	9,8	8,9	0,1	0,3	9,0	63,1
- others (mainly distillation)	10,9	14,5	194,5	314,9	390,5	391,4
TOBACCO	216,1	225,4	309,3	361,8	622,6	671,3
Refunds	2,7	3,7	4,5	5,8	17,3	27,9
Intervention	213,4	221,7	304,8	356,0	605,3	643,4

: OTHER SECTORS, of which :	31,4	41,3	38,2	46,7	53,4	55,6
: - seeds	20,3	30,1	32,0	38,8	43,4	43,0
: - hops	11,1	10,1	6,2	5,9	5,4	8,2
: MILK AND MILK PRODUCTS	4.014,6	4.527,5	4.752,0	3.342,7	3.327,7	4.396,1
: Refunds	1.565,0	2.087,9	2.745,9	1.886,3	1.521,3	1.326,8
: Intervention, of which :	2.449,6	2.439,6	2.006,1	1.456,4	1.806,4	3.069,3
: - aid for skimmed milk	1.131,7	1.310,2	1.281,6	1.157,4	1.310,5	1.630,7
: - storage of skimmed milk	682,1	361,1	20,6	83,4	135,4	634,5
: - storage of butter	506,1	475,6	439,5	214,7	196,6	410,8
: - disposal of butter	112,8	154,9	207,6	211,8	414,1	496,4
: - financial participation :						
: by milk producers	- 156,1	- 94,2	- 222,9	- 478,5	- 537,3	- 527,4
: - expansion of the markets:	49,9	110,3	109,4	106,2	105,7	154,2
: BEEF/VEAL	638,7	748,2	1.363,3	1.436,9	1.158,6	1.736,5
: Refunds	145,4	270,2	715,5	825,2	643,5	828,2
: Intervention, of which :	493,3	478,0	647,8	611,7	515,1	908,3
: - public and priv. storage:	413,0	417,2	504,1	393,1	341,5	632,4
: - calf premiums	76,9	60,3	77,7	102,4	74,4	103,0
: SHEEP- AND GOATMEAT	-	-	53,5	191,5	251,7	305,6
: Refunds	-	-	-	-	-	0,0
: Intervention	-	-	53,5	191,5	251,7	305,6
: PIGMEAT	45,0	104,9	115,6	154,6	111,6	145,0
: Refunds	32,2	78,4	91,6	132,6	96,1	120,2
: Intervention	12,8	26,5	24,0	22,0	15,5	24,8
: EGGS AND POULTRYMEAT	38,1	79,5	85,5	83,9	103,9	123,3
: Refunds	38,1	79,5	85,5	83,9	103,9	123,3
: - eggs	7,5	16,0	17,5	18,1	24,2	30,4
: - poultrymeat	30,6	63,5	68,0	65,8	79,7	92,9
: NON-ANNEX II PRODUCTS	208,5	252,1	221,3	282,4	414,4	343,2
: Refunds	208,5	252,1	221,3	282,4	414,4	343,2
: FISHERIES	15,4	17,0	23,0	28,0	34,0	25,7
: Refunds	8,0	8,5	11,4	12,6	13,8	8,2
: Intervention	7,4	8,5	11,6	15,4	20,2	17,5
: TOTAL AGRICULTURAL						
: EXPENDITURE	7.765,2	9.731,2	11.016,4	10.902,8	12.092,5	15.431,1
: Accession compensatory						
: amounts	27,2	1,1	-	0,1	0,4	0,3
: Monetary compensatory						
: amounts	880,3	708,3	298,5	238,3	312,7	488,3
: TOTAL EXPENDITURE	8.672,7	10.440,7	11.314,9	11.141,2/10.980,2	12.405,6	15.919,7/15.811,6
: EAGGF-GUARANTEE SECTION				(2):		(3):

- (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.
- (3) Including the reduction in expenditure of 108.1 m ECU when the 1976/77 accounts were cleared.

ANNEX 4 : BREAKDOWN OF EXPENDITURE BY SECTOR AND ECONOMIC CATEGORY - 1983

(in m ECU)

SECTOR	Total expenditure	Export refunds	Breakdown of expenditure by sector and economic category					Total
			Intervention					
			Storage (1)	Withdrawal and similar operations	Price compensatory measures	Guidance premiums		
1	2 = 3 + 8	3	4	5	6	7	8=4+5+6+7	
Cereals	2.441,2	1.525,0	476,7	-	439,5 (2)	-	916,2	
Rice	92,9	67,9	-	-	25,0	-	25,0	
Sugar	1.316,2	758,1	550,5 (3)	-	7,6	-	558,1	
Olive oil	675,3	9,7	12,2	-	653,4	-	665,6	
Oilseeds, of which :	945,6	3,7	- 3,7	-	945,6	-	941,9	
- colza, rape and sunflower seeds	924,8	3,7	- 3,7	-	924,8	-	921,1	
Protein plants, of which :	142,3	-	-	-	142,3	-	142,3	
- peas and field beans	84,6	-	-	-	84,6	-	84,6	
- dried fodder	57,7	-	-	-	57,7	-	57,7	
Fibre plants, of which :	160,0	-	-	-	160,0	-	160,0	
- flax and hemp	19,3	-	-	-	19,3	-	19,3	
- cotton	140,1	-	-	-	140,1	-	140,1	
- silkworms	0,6	-	-	-	0,6	-	0,6	
Fruit and vegetables	1.196,1	58,1	-	303,5	834,5 (4)	-	1.138,0	
Wine	659,2	20,2	142,5	391,4 (5)	105,1 (6)	-	639,0	
Tobacco	671,3	27,9	28,6	-	614,8	-	643,4	
Other sectors, of which :	55,6	-	-	-	55,6	-	55,6	
- seeds	43,0	-	-	-	43,0	-	43,0	
- hops	8,2	-	-	-	8,2	-	8,2	
- beekeeping	4,4	-	-	-	4,4	-	4,4	
Milk and milk products, of which :	4.396,1	1.326,8	1.029,5	-	1.947,8 (7)	92,0 (8)	3.069,3	
- skimmed milk	2.416,4	151,2	634,5 (9)	-	1.630,7	-	2.265,2	
- butter	1.406,0	498,8	341,3	-	565,9	-	907,2	
Beef/Veal	1.736,5	828,2	632,3	-	173,0	103,0(10)	908,3	
Sheep- and goatmeat	305,6	0,0	-	-	305,6	-	305,6	
Pigmeat	145,0	120,2	24,8	-	-	-	24,8	
Eggs and poultrymeat	123,3	123,3	-	-	-	-	-	
Non-Annex II products	343,2	343,2	-	-	-	-	-	
Fisheries	25,7	8,2	-	17,5	-	-	17,5	
SUBTOTAL	15.431,1	5.220,5	2.893,4	712,4	6.409,8	195,0	10.210,6	
%	100	33,8	18,8	4,6	41,5	1,3	66,2	
Compensatory amounts	488,6	339,2	-	-	149,4	-	149,4	
TOTAL	15.919,7	5.559,7	2.893,4	712,4	6.559,2	195,0	10.360,0	
%	100	34,9	18,2	4,5	41,2	1,2	65,1	

FOOTNOTES TO ANNEX 4

- 1) Private and public storage. Details of expenditure on storage are given in Annex 5.
- 2) Including production refunds (129.7 m ECU) and aid for durum wheat (218.5 m ECU).
- 3) Reimbursement of private storage costs.
- 4) Promotion (15.2 m ECU) and processing of Community citrus fruit (79.3 m ECU) + intervention in respect of processed products (740.1 m ECU).
- 5) Distillation measures (391.4 m ECU).
- 6) Aid for the re-storage of table wines (5.6 m ECU) and aid for concentrated wine musts (42.1 m ECU).
- 7) The co-responsibility levy (527.4 m ECU) has been deducted.
- 8) Milk non-marketing and dairy herd conversion premiums.
- 9) Including 548.8 m ECU for skimmed milk powder used for feeding pigs and poultry.
- 0) Calving premiums to promote the restocking of herds.

ANNEX 5

BREAKDOWN OF INTERVENTION IN RESPECT OF STORAGE COSTS IN 1983

in m ECU

: PRODUCTS :	: Private storage :	: Public storage :	: of which :		: Difference between buying-in and selling prices (1) :
			: Technical costs :	: Financial costs :	
: Cereals :	: - :	: 476,7 :	: 211,9 :	: 140,3 :	: 124,5 :
: Sugar :	: 550,5 (2) :	: - :	: - :	: - :	: - :
: Olive oil :	: - :	: 12,2 :	: 24,1 :	: 20,6 :	: - 32,5 :
: Oilseeds :	: - :	: - 3,7 :	: 0,1 :	: 0,3 :	: - 4,1 :
: Flax/hemp :	: - :	: - :	: - :	: - :	: - :
: Wine :	: 142,5 :	: - :	: - :	: - :	: - :
: Tobacco :	: - :	: 28,6 :	: 10,9 :	: 3,2 :	: 14,5 :
: Milk and milk products :	: 154,4 (3) :	: 875,1 :	: 95,6 :	: 199,6 :	: 579,9 :
: Beef/veal :	: 14,0 :	: 618,3 :	: 93,9 :	: 55,8 :	: 468,6 :
: Pigmeat :	: 24,8 :	: - :	: - :	: - :	: - :
: TOTAL :	: 886,2 :	: 2.007,2 :	: 436,5 :	: 419,8 :	: 1.150,9 :

- (1) Part of this difference may be due either to sales by tender on the world market (in which case the equivalent of the export refund is included in the selling price) or to special disposal measures on the internal market. Minus signs indicate a profit on sale.
- (2) Storage costs in the sugar sector are covered by charging storage levies to sugar manufacturers.
- (3) Including storage of cheese (53.7 m ECU).

ANNEX 6

QUANTITY AND VALUE OF PRODUCTS IN PUBLIC STORAGE

: PRODUCTS	: <u>Situation at 31.12.1982</u>		: <u>Situation at 30.11.83 (1)</u>	
	: Quantity	: Value (2)	: Quantity	: Value (3)
:	: (tonnes)	: (m ECU)	: (tonnes)	: (m ECU)
: Common wheat	: 6.864.353	: 1.273,609	: 6.806.383	: 1.278,741
: Common wheat not suitable	:	:	:	:
: for bread-making	: 23.194	: 4,319	: 13.972	: 2,746
: Barley	: 1.680.882	: 304,919	: 1.672.888	: 322,546
: Rye	: 298.491	: 57,887	: 311.499	: 63,140
: Durum wheat	: 800.729	: 199,155	: 736.811	: 186,616
: Olive oil	: 181.385	: 287,755	: 120.745	: 174,515
: Colza	: 38.550	: 14,753	: -	: -
: Tobacco - leaf	: 4.396	: 3,500	: 3.838	: 2,946
: Tobacco - processed	: 4.241	: 3,948	: 11.373	: 9,372
: Tobacco - baled	: 28.909	: 35,405	: 15.378	: 18,937
: Skimmed milk powder	: 605.214	: 854,366	: 957.201	: 1.457,849
: Butter	: 138.990	: 467,014	: 686.278	: 2.474,586
: Beef (carcasses)	: 155.875	: 337,683	: 301.380	: 762,335
: Boned beef	: 61.383	: 166,332	: 88.704	: 280,157
:	:	:	:	:
: TOTAL	:	: 4.010,645	:	: 7.034,486
:	:	:	:	:

- (1) Article 6(1) of Regulation (EEC) No 3184/83 lays down that category 2 expenditure to be declared for a year is calculated on the basis of the operations carried out during the period from December of one year to November the next year.
- (2) 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.
- (3) 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 November.

ANNEX 7

Breakdown of intervention expenditure in the form of price
compensation aids
(1983 data)

				(in m ECU)
SECTOR	PRODUCTION	PROCESSING	TOTAL	
	AID	AID		
Cereals	309,8	129,7	439,5	
Rice	25,0	-	25,0	
Sugar	5,2	2,4 (1)	7,6	
Olive oil	629,5	23,9	653,4	
Oilseeds, of which :	945,6	-	945,6	
- colza, rape and sunflower seeds	924,8	-	924,8	
Protein plants, of which:	142,3	-	142,3	
- peas and field beans	84,6	-	84,6	
- dried fodder	57,7	-	57,7	
Textile plants, of which:	160,0	-	160,0	
- flax and hemp	19,3	-	19,3	
- cotton	140,1	-	140,1	
Fruit and vegetables	15,2	819,3 (2)	834,5	
Wine	105,1	-	105,1	
Tobacco	614,8	-	614,8	
Other sectors, of which:	55,6	-	55,6	
- seeds	43,0	-	43,0	
- hops	8,2	-	8,2	
Milk products, of which :	186,0	1.761,8	1.947,8	
- skimmed milk	434,8(3)	1.195,9(4)	1.630,7	
- butter	-	565,9	565,9	
- co-responsibility (5)	-527,4	-	- 527,4	
Beef/veal	172,9 (6)	-	172,9	
Sheepmeat	305,6	-	305,6	
SUBTOTAL	3.672,6	2.737,1	6.409,7	
Intra-Community MCAs				
+ accession CAs	149,4	-	149,4	
GRAND TOTAL	3.822,0	2.737,1	6.559,1	

- 1) Refunds for the use of sugar in the chemical industry.
- 2) 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.
- 3) Aid in respect of liquid skimmed-milk for animal feed (calves, etc.).
- 4) Aid in respect of skimmed-milk powder for animal feed (calves, etc.) and aid in respect of skimmed-milk processed into casein.
- 5) The figures are negative because co-responsibility takes the form of a levy.
- 6) Premiums for orderly marketing and slaughtering of adult cattle and for suckler cows.

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) (source : CRONOS)	EAGGF Guarantee expenditure as % of Community gross domestic product	
	Gross	Minus agricultural levies		Gross	Net
a	b	c	d	e = 100 b/d	f = 100 c/d
1976	5,587	4,414	1.269,3	0,44	0,35
1977	6,830	4,692	1.415,2	0,48	0,33
1978	8,673	6,390	1.570,7	0,55	0,41
1979	10,440	8,297	1.767,4	0,59	0,47
1980	11,315	9,313	1.991,5	0,57	0,47
1981	10,980	9,233	2.213,3	0,50	0,42
1982	12,406	10,178	2.411,7	0,51	0,42
1983	15,812	13,517	2.566,8 (*)	0,62 (*)	0,53 (*)

(*) Provisional.

ANNEX 9

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

(in m ECU)									
Measure	1977	1978	1979	1980	1981	1982	1983	16.9.77 to	
	(from)							31.12.83	
	16.9								
A. Revenue from co-responsibility levy:	24,1	156,1	94,2	222,9	478,5	537,3	527,4	2.040,5	
(1)									
B. Total expenditure	7,5	53,4	110,3	109,4	117,1	197,7	335,1	930,4	
a) School milk (R/1080/77)	-	10,3	30,-	45,7	41,4	49,1	59,8	236,3	
b) butter for the manufacture of ice-cream (R/232/75, R/262/79, R/1932/81)	7,5	28,5	23,8	24,-	24,4	22,6	30,9	161,7	
c) concentrated butter for dir. consumption (R/349/73, R/649/78)	-	4,5	3,6	5,1	7,3	5,7	5,4	31,6	
d) promotion, advertising and market research in the Community: (R/723/78)	)	)	)	37,4	26,6	35,2	25,6	60,-)
e) market research outside the Community (R/1993/78, R/1024/78)	) -	10,1)	)	)	)	)	)	)	244,3
f) improvement of the quality of milk (R/1271/78)	)	)	15,5	8,-	8,8	6,5	10,6))
g) disposal for pig and poultry feed (R/368/77,443/77 and R/1844/77)	)	)	)	)	)	88,2	168,4	256,6)
EXPENDITURE/REVENUE (%)	31,1%	34,2%	117,1%	49,1%	24,5%	36,8%	63,5%	45,6%	

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

ANNEX 10

EQUALIZATION OF STORAGE COSTS FOR SUGAR

A. COMMUNITY SUGAR

Situation at 10.4.1984

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	104.267.684,38	97.929.484,41	+ 6.338.199,97	+ 6,08	+ 20.462.694,13	+ 3,45	4,64
1975/76	109.434.955,76	160.690.238,39	- 51.255.282,63	- 46,84	- 30.792.588,50	- 4,38	6,24
1976/77	201.167.703,48	184.974.737,03	+ 16.192.966,45	+ 8,05	- 14.599.622,05	- 1,62	5,99
1977/78	233.088.197,63	230.546.438,85	+ 2.541.758,78	+ 1,09	- 12.057.863,27	- 1,06	5,84
1978/79	248.919.042,20	239.531.569,30	+ 9.387.472,90	+ 3,77	- 2.670.390,37	- 0,19	6,35
1979/80	239.233.165,31	251.115.042,90	- 11.881.877,59	- 4,97	- 14.552.267,96	- 0,90	6,17
1980/81	326.429.664,49	316.380.967,10	+ 10.048.697,39	+ 3,08	- 4.503.570,57	- 0,23	6,09
1981/82	407.400.747,70	432.953.093,58	- 25.552.345,88	- 6,27	- 30.055.916,45	- 1,27	6,50
1982/83	478.687.704,25	541.149.513,66	- 62.461.809,41	- 13,05	- 92.517.725,86	- 3,26	7,63

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	10.015.237,46	7.425.328,27	+ 2.589.909,19	+ 25,86	+ 3.068.638,97	+ 15,21	1,61
1979/80	7.164.931,60	6.909.842,13	+ 255.089,47	+ 3,56	+ 3.323.728,44	+ 12,16	1,54
1980/81	6.209.481,54	11.606.658,36	- 5.397.176,82	- 86,91	- 2.073.448,38	- 6,18	2,07
1981/82	13.695.934,80	13.194.653,74	+ 501.281,06	+ 3,66	- 1.572.167,32	- 3,33	1,84

(a) % of levies.

N.E. : As from the 1982-1983 marketing year, compensation of storage costs has been suspended for preferential sugar. (Regulation (EEC) No 1785/81, Article 8(2)(a)).

ANNEX 11

GUARANTEE SECTION ADVANCES AND FUNDS AVAILABLE IN MEMBER STATES FOR 1983

Date of decision	BELGIUM BEF	DENMARK DKR	GERMANY DM	GREECE DRA	FRANCE FF	IRELAND IRL	ITALY LIT	LUXEMBOURG LFR	NETHERLANDS HFL	UNITED KINGDOM UKL	ERC TOTAL ECU
20.12.82	3.450.000.000,-	438.730.000,-	573.800.000,-	6.350.000.000,-	2.523.000.000,-	26.000.000,-	420.000.000.000,-	9.000.000,-	350.000.000,-	70.000.000,-	
19.01.83	1.818.000.000,-	462.200.000,-	461.400.000,-	6.553.000.000,-	2.106.000.000,-	22.000.000,-	395.000.000.000,-	38.000.000,-	236.100.000,-	54.000.000,-	
18.02.83	2.543.000.000,-	321.500.000,-	570.400.000,-	6.670.000.000,-	1.744.000.000,-	29.000.000,-	443.500.000.000,-	-	358.100.000,-	72.200.000,-	
17.03.83	1.506.000.000,-	437.200.000,-	448.800.000,-	2.439.000.000,-	1.910.500.000,-	27.000.000,-	400.000.000.000,-	-	295.000.000,-	116.500.000,-	
08.04.83	-	-	-	-	-	-	-	-	-	20.000.000,-	
18.04.83	2.459.000.000,-	543.000.000,-	571.300.000,-	4.918.000.000,-	2.247.000.000,-	49.000.000,-	420.000.000.000,-	22.000.000,-	395.000.000,-	87.300.000,-	
20.05.83	1.922.000.000,-	444.000.000,-	409.500.000,-	7.730.000.000,-	2.071.500.000,-	40.000.000,-	275.000.000.000,-	25.500.000,-	297.000.000,-	72.500.000,-	
17.06.83	2.530.000.000,-	450.000.000,-	424.300.000,-	4.407.000.000,-	1.430.000.000,-	52.000.000,-	280.000.000.000,-	16.000.000,-	378.000.000,-	86.000.000,-	
08.07.83	-	121.400.000,-	-	-	-	-	-	-	-	-	
15.07.83	2.563.000.000,-	486.000.000,-	789.600.000,-	6.974.000.000,-	2.184.000.000,-	30.000.000,-	210.000.000.000,-	-	508.000.000,-	90.000.000,-	
17.08.83	2.460.000.000,-	450.000.000,-	530.000.000,-	5.670.000.000,-	2.262.000.000,-	31.000.000,-	345.000.000.000,-	8.000.000,-	350.000.000,-	76.000.000,-	
20.09.83	3.865.000.000,-	348.000.000,-	899.000.000,-	7.885.000.000,-	1.737.000.000,-	65.100.000,-	71.250.000.000,-	23.000.000,-	414.200.000,-	111.200.000,-	
25.10.83	579.600.000,-	216.000.000,-	213.100.000,-	5.157.500.000,-	1.037.400.000,-	15.250.000,-	201.370.000.000,-	2.850.000,-	167.600.000,-	21.900.000,-	
04.11.83	630.750.000,-	236.000.000,-	232.250.000,-	5.616.750.000,-	1.131.250.000,-	16.590.000,-	219.453.000.000,-	5.150.000,-	182.700.000,-	23.915.000,-	
18.11.83	1.010.000.000,-	285.000.000,-	513.200.000,-	4.680.000.000,-	747.000.000,-	19.100.000,-	23.200.000.000,-	26.600.000,-	199.500.000,-	45.600.000,-	
08.12.83	266.000.000,-	157.000.000,-	183.000.000,-	1.371.000.000,-	544.000.000,-	9.600.000,-	143.500.000.000,-	7.500.000,-	153.000.000,-	30.800.000,-	
Transfers									15.000.000,-	3.437.853,83	
Transfers -											
premiums			4.950.000,-		6.000.000,-	78.000,-		1.020.000,-		300.000,-	
TOTAL											
ADVANCES	27.602.350.000,-	5.396.130.000,-	6.814.700.000,-	76.421.250.000,-	23.668.650.000,-	431.562.000,-	3.847.273.000.000,-	182.580.000,-	4.269.200.000,-	981.052.853,83	
BALANCE OW											
01.01.83	80.559.204,50	7.703.556,69	104.112.084,57	190.213.828,-	399.724.363,21	8.088.394,19	45.442.076.047,-	467.364,60	90.363.471,35	2.829.056,03	
CLEARANCE	235.962.598,-	17.221.865,42	3.676.738,91		437.119.940,44						
76/77			(2) - 945,51			- 4.986.090,26	60.959.953.811,-	14.811.879,-	7.877.685,85	- 2.224.887,42	
TOTAL FUNDS											
AVAILABLE	27.918.871.802,50	5.386.611.691,27	6.915.134.400,15	76.611.463.828,-	24.505.494.303,65	434.664.303,93	3.862.790.877.764,-	197.859.243,60	4.367.441.157,20	981.657.022,44	
TOTAL IN											
ECU (1)	616.252.705,49	662.164.018,11	3.033.272.942,61	1.008.976.428,46	3.655.736.906,19	612.687.927,62	2.872.245.062,84	4.365.518,05	1.721.311.148,51	1.673.438.331,40	15.860.450.989,28

(1) Including exchange differences.

(2) This amount refers to a change in the clearance for 1975.

ANNEX 12

PREMIUMS (100%) : ADVANCES AND FUNDS AVAILABLE IN MEMBER STATES FOR 1983 (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	EEC TOTAL ECU
20.12.82	10.000.000,-	7.600.000,-	11.800.000,-	-	13.500.000,-	-	-	-	2.600.000,-	2.000.000,-	
19.01.83	-	14.000.000,-	21.200.000,-	-	10.800.000,-	300.000,-	-	500.000,-	1.700.000,-	2.000.000,-	
18.02.83	10.000.000,-	20.000.000,-	12.500.000,-	-	9.100.000,-	100.000,-	-	1.200.000,-	3.400.000,-	1.200.000,-	
17.03.83	20.000.000,-	14.700.000,-	14.600.000,-	-	5.300.000,-	450.000,-	-	3.500.000,-	1.300.000,-	200.000,-	
18.04.83	5.000.000,-	20.200.000,-	16.700.000,-	-	9.500.000,-	550.000,-	-	2.700.000,-	4.100.000,-	1.600.000,-	
20.05.83	25.000.000,-	15.000.000,-	11.200.000,-	-	8.200.000,-	220.000,-	-	500.000,-	1.820.000,-	1.200.000,-	
17.06.83	-	10.000.000,-	21.400.000,-	-	4.000.000,-	1.250.000,-	-	-	300.000,-	950.000,-	
15.07.83	15.000.000,-	10.000.000,-	6.500.000,-	-	16.000.000,-	-	-	-	1.400.000,-	600.000,-	
17.08.83	-	13.000.000,-	15.000.000,-	-	13.000.000,-	-	-	-	2.100.000,-	1.100.000,-	
20.09.83	20.000.000,-	5.000.000,-	20.200.000,-	-	2.000.000,-	150.000,-	-	1.500.000,-	2.700.000,-	900.000,-	
25.10.83	-	10.600.000,-	16.000.000,-	-	11.700.000,-	60.000,-	-	2.300.000,-	800.000,-	1.700.000,-	
18.11.83	-	1.200.000,-	2.500.000,-	-	4.000.000,-	-	-	1.400.000,-	-	280.000,-	
32.12.83 (4)	-	-	8.250.000,-	-	10.000.000,-	130.000,-	-	1.700.000,-	-	500.000,-	
TOTAL											
ADVANCES	105.000.000,-	141.300.000,-	177.850.000,-	-	117.100.000,-	3.210.000,-	-	15.300.000,-	22.220.000,-	14.230.000,-	
BALANCE ON 01.01.83	5.565,-	5.408.158,26	5.974.244,54	-	1.802.637,91	335.003,68	-	2.090.817,-	- 1.062.581,92	349.241,71	
TOTAL FUNDS										(3)	11,58
AVAILABLE	105.005.565,-	146.708.158,26	183.824.244,54	-	118.902.637,91	3.545.003,68	-	17.390.817,-	21.157.418,08	14.579.253,29	
TOTAL IN ECU (2)	2.320.966,10	18.049.663,01	80.783.967,91	-	17.628.631,49	5.047.234,83	-	382.691,88	8.342.602,17	24.911.005,63	157.466.763,02

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

(2) Including exchange differences.

(3) Clearance 1976 and 1977.

(4) Including amounts transferred from the Guarantee Section.

ANNEX 13

Funds available in Member States for 1983 : Guarantee Section (excluding premiums)

(in m ECU)

Member State	JAN.	FEB.	MARCH	APRIL	MAY	JUNE	JULY	AUG.	SEPT.	OCT.	NOV.	DEC.	AVERAGE
BELGIUM	A: 1,8:	13,8:	6,2:	20,1:	0,4:	1,3:-	4,3:-	4,2:-	5,6:	9,4:	26,7:	13,0:	6,6:
	B: 76,0:	40,3:	61,7:	33,4:	55,3:	42,6:	55,9:	56,6:	54,1:	84,6:	26,3:	27,8:	51,2:
	C: 77,8:	54,1:	67,9:	53,5:	55,7:	43,9:	51,6:	52,4:	48,5:	94,0:	53,0:	40,8:	57,8:
	D: 64,1:	47,8:	47,9:	53,0:	54,4:	48,3:	55,8:	58,0:	39,0:	67,2:	40,0:	40,4:	51,3:
	E: 13,7:	6,3:	20,0:	0,5:	1,3:-	4,4:-	4,2:-	5,6:	9,5:	26,8:	13,0:	0,4:	6,5:
DENMARK	A: 0,9:	9,0:	20,3:-	3,8:	6,2:	3,9:-	12,2:	9,4:	15,8:	15,2:-	3,7:-	30,4:	2,6:
	B: 53,7:	56,9:	37,6:	54,0:	66,6:	55,2:	70,7:	59,8:	55,0:	42,4:	55,3:	54,1:	55,1:
	C: 54,6:	65,9:	57,9:	50,2:	72,8:	59,1:	58,5:	69,2:	70,8:	57,6:	51,6:	23,7:	57,7:
	D: 45,7:	45,6:	61,6:	44,0:	69,0:	71,4:	49,0:	53,3:	55,6:	61,3:	82,0:	32,1:	55,9:
	E: 8,9:	20,3:-	3,7:	6,2:	3,8:-	12,3:	9,5:	15,9:	15,2:-	3,7:-	30,4:-	8,4:	1,8:
GERMANY	A: 44,6:	87,9:	36,8:	31,5:	24,7:	51,4:-	23,5:-	68,9:-	17,6:-	76,3:	8,7:-	92,1:	0,6:
	B: 245,8:	199,9:	246,3:	196,1:	253,0:	181,0:	187,3:	347,6:	233,4:	394,3:	195,8:	307,1:	249,0:
	C: 290,4:	287,8:	283,1:	227,6:	277,7:	232,4:	163,8:	278,7:	215,8:	318,0:	204,5:	215,0:	249,6:
	D: 203,5:	251,2:	251,7:	203,2:	226,1:	255,9:	232,9:	296,3:	292,4:	309,4:	295,6:	210,6:	252,4:
	E: 86,9:	36,6:	31,4:	24,4:	51,6:-	23,5:-	69,1:-	17,6:-	76,6:	8,6:-	91,1:	4,4:-	2,8:
GREECE	A: 2,9:-	9,0:	11,6:	31,8:-	17,6:-	7,8:-	8,8:-	26,9:-	18,2:-	61,7:-	2,7:	29,7:-	6,3:
	B: 95,4:	96,7:	83,4:	30,6:	62,2:	100,2:	57,4:	92,9:	76,0:	101,8:	135,7:	75,0:	83,9:
	C: 98,3:	87,7:	95,0:	62,4:	44,6:	92,4:	48,6:	66,0:	57,8:	40,1:	133,0:	104,7:	77,6:
	D: 107,4:	74,0:	63,4:	79,9:	52,2:	101,1:	74,9:	84,1:	121,9:	42,8:	102,6:	103,1:	84,0:
	E: 9,1:	13,7:	31,6:-	17,5:-	7,6:-	8,7:-	26,3:-	18,1:-	64,1:-	2,7:	30,4:	1,6:-	6,4:
FRANCE	A: 60,6:	65,1:	49,2:	74,0:	71,8:	86,5:	87,5:	4,8:	63,8:	76,7:	47,4:	96,8:	65,3:
	B: 382,3:	322,4:	333,6:	294,3:	343,4:	305,3:	210,2:	319,4:	331,1:	253,4:	315,6:	126,8:	299,8:
	C: 442,9:	387,5:	382,8:	368,3:	415,2:	391,8:	297,7:	324,2:	394,9:	330,1:	363,0:	283,6:	365,1:
	D: 378,5:	338,4:	309,9:	296,0:	325,5:	304,0:	292,9:	260,4:	318,0:	282,5:	266,0:	253,5:	302,1:
	E: 64,4:	49,1:	72,9:	72,3:	89,7:	87,8:	4,8:	63,8:	76,9:	47,6:	97,0:	30,1:	63,0:
IRELAND	A: 11,8:	10,2:	14,1:	5,7:-	7,8:	13,4:-	0,4:	19,4:	7,1:-	16,5:	3,1:-	2,0:	4,8:
	B: 37,8:	31,7:	34,7:	39,1:	71,7:	55,8:	72,5:	41,7:	43,1:	90,2:	43,9:	39,4:	50,1:
	C: 49,6:	41,9:	48,8:	44,8:	63,9:	69,2:	72,1:	61,1:	50,2:	73,7:	47,0:	37,4:	54,9:
	D: 39,3:	27,9:	43,1:	52,5:	49,9:	69,7:	52,6:	54,0:	66,7:	70,6:	49,0:	37,3:	51,0:
	E: 10,3:	14,0:	5,7:-	7,7:	14,0:-	0,5:	19,5:	7,1:-	16,5:	3,1:-	2,0:	0,1:	3,9:
ITALY	A: 33,8:-	27,2:-	134,4:-	9,6:	81,9:	182,9:	127,0:	57,8:	182,3:	175,1:-	2,9:-	74,5:	43,7:
	B: 312,3:	296,1:	381,1:	302,8:	309,7:	204,2:	207,8:	156,0:	256,6:	52,4:	308,3:	121,7:	242,4:
	C: 278,5:	268,9:	246,7:	293,2:	391,6:	387,1:	334,8:	213,8:	438,9:	227,5:	305,4:	47,2:	286,1:
	D: 305,5:	402,1:	257,1:	209,2:	209,9:	260,0:	277,0:	31,8:	261,9:	230,5:	380,1:	46,5:	239,3:
	E: 27,0:-	133,2:-	10,4:	84,0:	181,7:	127,1:	57,8:	182,0:	177,0:-	3,0:-	74,7:	0,7:	46,8:
LUXEMBOURG	A: p.m.:	0,1:	0,5:	0,4:	0,1:-	0,2:	0,1:	0,3:	0,1:-	0,1:	0,2:	0,3:	0,1:
	B: 0,2:	0,8:	0,3:	-	0,5:	0,6:	0,4:	-	0,2:	0,5:	0,2:	0,7:	0,4:
	C: 0,2:	0,9:	0,8:	0,4:	0,4:	0,4:	0,5:	0,3:	0,3:	0,4:	0,4:	1,0:	0,5:
	D: 0,1:	0,4:	0,4:	0,5:	0,6:	0,2:	0,2:	0,2:	0,4:	0,2:	0,1:	1,0:	0,4:
	E: 0,1:	0,5:	0,4:-	0,1:-	0,2:	0,2:	0,3:	0,1:-	0,1:	0,2:	0,3:	p.m.:	0,4:
NETHERLANDS	A: 35,5:	60,5:	34,5:	3,3:	6,8:	13,4:-	39,9:-	41,7:	2,7:-	0,8:	11,3:	19,4:	8,7:
	B: 137,5:	92,7:	144,9:	116,6:	157,6:	116,5:	148,6:	200,0:	137,7:	162,4:	137,8:	133,4:	140,5:
	C: 173,0:	153,2:	179,4:	119,9:	164,4:	129,9:	108,7:	158,3:	140,4:	161,6:	149,1:	152,8:	149,2:
	D: 112,4:	119,0:	176,1:	113,2:	150,7:	169,8:	150,4:	155,6:	141,2:	150,3:	129,8:	143,9:	142,7:
	E: 60,6:	34,2:	3,3:	6,7:	13,7:-	39,9:-	41,7:	2,7:-	0,8:	11,3:	19,3:	8,9:	6,5:
UNITED KINGDOM	A: 5,0:-	5,7:-	42,3:-	74,6:	23,4:	53,3:	60,9:	75,5:	25,8:	17,2:	48,3:-	50,5:	11,4:
	B: 123,7:	91,2:	115,1:	221,4:	138,0:	122,6:	146,4:	155,2:	131,3:	196,7:	81,0:	137,2:	138,3:
	C: 128,7:	85,5:	72,8:	146,8:	161,4:	175,9:	207,3:	230,7:	157,1:	213,9:	129,3:	86,7:	149,7:
	D: 134,6:	128,8:	148,9:	122,8:	111,6:	115,4:	132,7:	205,0:	140,4:	165,5:	181,1:	91,2:	139,8:
	E: 5,9:-	43,3:-	76,1:	24,0:	49,8:	60,5:	74,6:	25,7:	16,7:	48,4:-	51,8:-	4,5:	9,9:
EEC TOTAL	A: 129,2:	204,7:-	3,5:	78,8:	189,7:	398,1:	186,5:	25,5:	256,2:	138,2:	136,4:-	90,3:	137,5:
	B: 1.464,7:	1.228,7:	1.438,7:	1.288,3:	1.458,0:	1.184,0:	1.157,2:	1.429,2:	1.318,5:	1.378,7:	1.299,9:	1.083,2:	1.310,7:
	C: 1.593,9:	1.433,4:	1.435,2:	1.367,1:	1.647,7:	1.582,1:	1.343,7:	1.454,7:	1.574,7:	1.516,9:	1.436,3:	992,9:	1.448,2:
	D: 1.391,1:	1.435,2:	1.360,1:	1.174,3:	1.249,9:	1.395,8:	1.318,4:	1.198,7:	1.437,5:	1.380,3:	1.526,3:	959,6:	1.318,9:
	E: 202,8:-	1,8:	75,1:	192,8:	397,8:	186,3:	25,3:	256,0:	137,2:	136,6:-	90,0:	33,3:	129,3:

- A = Balance at the beginning of the month at that month's rate
- B = Advances for the month. The March figures take account of the clearance for 1976-1977
- 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 1983

Premium for non-marketing of milk and milk products and premium for the conversion of dairy herds (100%)

(in m ECU)

Member State	JAN.	FEB.	MARCH	APRIL	MAY	JUNE	JULY	AUG.	SEPT.	OCT.	NOV.	DEC.	AVERAGE	
BELGIUM	A: p.m.	0,22	p.m.	p.m.	0,37	p.m.	0,49	0,17	0,33	0,33	0,44	0,24	0,22	
	B:	0,22	-	0,22	0,44	0,11	0,55	-	0,33	-	0,44	-	0,19	
	C:	0,22	0,22	0,22	0,44	0,48	0,55	0,49	0,50	0,33	0,77	0,44	0,24	0,41
	D:	-	0,22	0,22	0,08	0,48	0,07	0,31	0,17	-	0,33	0,20	0,23	0,19
	E:	0,22	p.m.	p.m.	0,36	p.m.	0,48	0,18	0,33	0,33	0,44	0,24	0,01	0,22
DENMARK	A:	0,66	0,12	0,03	0,01	-0,02	0,04	0,03	0,07	0,27	0,65	0,13	0,39	0,20
	B:	0,93	1,72	2,47	1,81	2,48	1,87	1,24	1,23	1,59	0,61	1,30	0,15	1,45
	C:	1,59	1,84	2,50	1,82	2,46	1,91	1,27	1,30	1,86	1,26	1,43	0,54	1,65
	D:	1,47	1,81	2,49	1,84	2,43	1,87	1,20	1,03	1,20	1,13	1,04	0,54	1,51
	E:	0,12	0,03	0,01	-0,02	0,03	0,04	0,07	0,27	0,66	0,13	0,39	p.m.	0,14
GERMANY	A:	2,56	5,31	9,09	5,10	7,15	2,39	2,24	7,41	0,34	2,54	6,53	5,19	4,65
	B:	5,05	9,19	5,43	6,38	7,40	4,95	9,44	2,86	6,60	8,86	7,04	4,78	6,50
	C:	7,61	14,50	14,52	11,48	14,55	7,34	11,68	10,27	6,94	11,40	13,57	9,97	11,15
	D:	2,36	5,43	9,46	4,43	12,14	5,09	4,26	9,93	4,40	4,88	8,43	8,83	6,64
	E:	5,25	9,07	5,06	7,05	2,41	2,25	7,42	0,34	2,54	6,52	5,14	1,14	4,51
GREECE	A:													
	B:													
	C:					NOT	AVAILABLE							
	D:													
	E:													
FRANCE	A:	0,27	0,94	1,49	1,58	1,06	2,05	0,65	0,37	1,62	1,81	0,50	0,77	1,09
	B:	2,05	1,65	1,40	0,82	1,45	1,21	0,59	2,34	1,90	0,29	1,70	2,03	1,45
	C:	2,32	2,59	2,89	2,40	2,51	3,26	1,24	2,71	3,52	2,10	2,20	2,80	2,54
	D:	1,39	1,11	1,31	1,33	0,38	2,61	0,86	1,09	1,71	1,60	1,43	0,88	1,31
	E:	0,93	1,48	1,58	1,07	2,13	0,65	0,38	1,62	1,81	0,50	0,77	1,92	1,23
IRELAND	A:	0,49	0,30	0,11	-0,27	0,05	-0,35	-0,44	1,15	0,94	0,54	0,47	0,21	0,27
	B:	-	0,43	0,15	0,65	0,80	0,31	1,74	-	-	0,21	0,08	0,18	0,38
	C:	0,49	0,73	0,26	0,38	0,85	-0,04	1,30	1,15	0,94	0,75	0,55	0,39	0,65
	D:	0,18	0,62	0,52	0,33	1,22	0,40	0,15	0,21	0,40	0,28	0,34	0,39	0,42
	E:	0,31	0,11	-0,26	0,05	-0,37	-0,44	1,15	0,94	0,54	0,47	0,21	p.m.	0,23
ITALY	A:													
	B:													
	C:					NOT	AVAILABLE							
	D:													
	E:													
LUXEMBOURG	A:	0,05	0,05	0,03	p.m.	-0,03	0,03	0,04	0,04	0,04	0,04	p.m.	-0,05	0,02
	B:	-	0,01	0,03	0,08	0,06	0,01	-	-	-	0,03	0,05	0,07	0,03
	C:	0,05	0,06	0,06	0,08	0,03	0,04	0,04	0,04	0,04	0,07	0,05	0,02	0,05
	D:	-	0,03	0,06	0,11	-	-	-	-	-	0,07	0,09	0,02	0,03
	E:	0,05	0,03	p.m.	-0,03	0,03	0,04	0,04	0,04	0,04	p.m.	-0,04	p.m.	0,02
NETHERLANDS	A:	-0,42	0,07	-0,28	0,36	0,17	1,11	1,08	0,17	0,40	1,21	2,01	1,78	0,64
	B:	1,02	0,67	1,34	0,51	1,64	0,71	0,12	0,55	0,83	1,06	0,32	-	0,73
	C:	0,60	0,74	1,06	0,87	1,81	1,82	1,20	0,72	1,23	2,27	2,33	1,78	1,37
	D:	0,53	1,02	0,71	0,70	0,68	0,75	1,03	0,31	0,02	0,26	0,56	1,11	0,64
	E:	0,07	-0,28	0,35	0,17	1,13	1,07	0,17	0,41	1,21	2,01	1,77	0,67	0,73
UNITED KINGDOM	A:	0,62	0,55	1,39	1,45	0,24	1,34	1,16	1,24	0,42	0,76	0,34	0,49	0,83
	B:	3,53	3,38	1,97	0,33	2,53	2,03	1,62	1,04	1,90	1,59	3,00	1,34	2,02
	C:	4,15	3,93	3,36	1,78	2,77	3,37	2,78	2,28	2,32	2,35	3,34	1,83	2,85
	D:	3,58	2,50	1,89	1,53	1,52	2,21	1,55	1,86	1,58	2,02	2,84	1,45	2,04
	E:	0,57	1,43	1,47	0,25	1,25	1,16	1,23	0,42	0,74	0,33	0,50	0,38	0,81
EEC TOTAL	A:	4,23	7,56	11,86	8,23	8,99	6,61	5,25	10,62	4,36	7,88	10,42	9,02	7,92
	B:	12,80	17,05	13,01	11,02	16,47	11,64	14,75	8,35	12,82	13,09	13,49	8,55	12,75
	C:	17,03	24,61	24,87	19,25	25,46	18,25	20,00	18,97	17,18	20,97	23,91	17,57	20,67
	D:	9,51	12,74	16,66	10,35	18,85	13,00	9,36	14,60	9,31	10,57	14,93	13,45	12,78
	E:	7,52	11,87	8,21	8,90	6,61	5,25	10,64	4,37	7,87	10,40	8,98	4,12	7,89

A = Balance at the beginning of the month at the 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 15

EXCHANGE RATES - 1983

1) Conversion of monthly expenditure into ECU - Budget rates

: Expenditure:	Rate on :	O.J.:	:	B :	DK :	D :	GR :	F :	IRL :	I :	L :	NL :	GB :
: paid in :	:	:	:	:	:	:	:	:	:	:	:	:	:
: JANUARY	: 19.11.82 - C 303/82	:	:	: 45,3768	: 8,17391	: 2,33441	: 66,5456	: 6,59913	: 0,688022	: 1344,84	: 45,3768	: 2,54539	: 0,566193
: FEBRUARY	: 20.12.82 - C 335/82	:	:	: 45,1625	: 8,12482	: 2,30788	: 67,7569	: 6,53135	: 0,693899	: 1333,85	: 45,1625	: 2,54840	: 0,592279
: MARCH	: 20.01.83 - C 17/83	:	:	: 44,9679	: 8,10498	: 2,30140	: 79,9355	: 6,52303	: 0,690901	: 1320,99	: 44,9679	: 2,52531	: 0,606628
: APRIL	: 18.02.83 - C 49/83	:	:	: 45,1046	: 8,10217	: 2,28927	: 79,5936	: 6,49126	: 0,689911	: 1321,01	: 45,1046	: 2,53014	: 0,616431
: MAY	: 18.03.83 - C 75/83	:	:	: 44,4995	: 8,14672	: 2,25790	: 79,0642	: 6,54423	: 0,683614	: 1356,06	: 44,4995	: 2,50621	: 0,632458
: JUNE	: 20.04.83 - C 107/83	:	:	: 45,1116	: 8,03588	: 2,26282	: 77,1426	: 6,78524	: 0,716221	: 1346,89	: 45,1116	: 2,54860	: 0,591510
: JULY	: 20.05.83 - C 134/83	:	:	: 45,2217	: 8,08486	: 2,26532	: 76,8404	: 6,80281	: 0,716877	: 1347,48	: 45,2217	: 2,54396	: 0,587389
: AUGUST	: 20.06.83 - C 162/83	:	:	: 45,3315	: 8,12484	: 2,27136	: 75,0683	: 6,83810	: 0,719367	: 1346,13	: 45,3315	: 2,53965	: 0,579900
: SEPTEMBER	: 20.07.83 - C 194/83	:	:	: 45,5193	: 8,17822	: 2,27129	: 74,5984	: 6,83099	: 0,719402	: 1344,37	: 45,5193	: 2,54144	: 0,578731
: OCTOBER	: 19.08.83 - C 223/83	:	:	: 45,6892	: 8,21153	: 2,27974	: 77,4880	: 6,85510	: 0,722033	: 1359,00	: 45,6892	: 2,55042	: 0,565173
: NOVEMBER	: 20.09.83 - C 253/83	:	:	: 45,9060	: 8,17431	: 2,27403	: 79,4235	: 6,87266	: 0,725591	: 1364,88	: 45,9060	: 2,54265	: 0,565742
: DECEMBER	: 20.10.83 - C 284/83	:	:	: 45,9550	: 8,17026	: 2,25067	: 80,6428	: 6,88066	: 0,726654	: 1370,18	: 45,9550	: 2,52944	: 0,579723

2) Average rates

: Average	: Total exp. in N.C.	:	:	:	:	:	:	:	:	:	:	:	:
: rate =	: -----	:	:	: 45,3037	: 8,13519	: 2,27974	: 75,9226	: 6,70189	: 0,709400	: 1344,86	: 45,3254	: 2,53731	: 0,586581
: in ECU	: Total exp. in ECU	:	:	:	:	:	:	:	:	:	:	:	:

ANNEX 16EXCHANGE DIFFERENCES - 1983 (1)

ECU

Member State	Guarantee (without premiums)	Guarantee premiums (60%) (2)	Guidance premiums (40%) (2)
Belgium	- 57.425,36	- 303,23	- 202,15
Denmark	- 56.159,42	+ 3.183,85	+ 2.122,52
Germany	+ 1.365.865,00	+ 157.296,30	+ 104.864,21
Greece	- 1.207.812,55	-	-
France	- 2.262.038,33	- 44.265,64	- 29.510,47
Ireland	- 662.405,06	+ 5.076,80	+ 3.384,52
Italy	- 2.950.336,31	-	-
Luxembourg	+ 2.386,46	- 391,93	- 261,28
Netherlands	+ 345.348,01	- 6.298,85	- 4.199,20
United Kingdom	+ 8.481.362,70	+ 5.081,66	+ 3.388,09
EEC Total	+ 2.998.785,14	+ 119.378,96	+ 79.586,24

(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 1983.

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

ANNEX 18

E.A.G.G.P. - GUARANTEE SECTION

IRREGULARITIES REPORTED AND RECOVERY OF OVERPAYMENTS
AMOUNTS IN ECU

MEMBER STATE	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	TOTAL E.C.U.														
B	0	0	2	7.446	0	1	4.550	3	10.945	4	1.538.754	0	0	3	4.428.177	1	183.740	1	201.156	1	96.949	16	6.471.717					
D	0	0	2	7.446	0	1	4.550	2	3.624	1	272.771	0	0	0	156.084	0	0	0	0	0	0	6	444.475					
DK	4	13.298.111	15	1.170.451	31	276.458	63	1.523.753	68	2.113.058	86	2.480.627	53	2.868.669	42	960.361	37	744.049	89	13.679.082	80	13.752.800	112	7.481.813	124	7.712.957	804	68.062.189
GR	3	13.152.904	15	1.170.451	30	274.282	54	554.540	63	803.245	75	1.146.110	44	1.332.476	38	932.985	33	569.141	53	1.040.092	47	3.247.912	45	698.702	7	91.687	507	25.014.527
F	0	0	1	6.410	7	568.621	26	347.937	1	2.599	13	271.675	11	127.679	8	26.340	5	36.524	12	104.640	19	130.233	17	94.229	120	1.716.887		
IRL	0	0	1	6.410	6	278.086	26	347.937	1	2.599	12	262.107	10	92.497	8	26.340	4	29.333	9	83.482	13	94.202	3	22.975	93	1.245.968		
IT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LUX	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NL	4	25.398	0	0	4	37.164	3	82.649	6	38.158	2	5.550	9	1.078.123	4	37.478	5	703.512	25	646.382	5	61.576	9	61.556	8	367.979	84	3.145.525
UK	4	25.398	0	0	4	37.164	3	82.649	6	38.158	2	5.550	8	17.066	4	37.478	5	703.512	6	272.935	2	50.548	2	4.576	2	131.655	48	1.406.689
ERC	8	13.323.509	20	2.263.009	49	1.199.035	87	4.176.857	126	3.055.168	223	5.920.232	147	9.241.997	104	2.963.627	72	2.023.957	180	20.943.713	152	16.387.932	217	34.430.010	167	10.987.170	1552	126.916.216
	7	13.178.302	16	1.172.502	43	687.486	70	1.119.312	105	1.437.484	163	2.942.742	94	2.687.203	67	1.328.078	58	1.391.111	104	2.692.837	95	4.334.289	84	1.824.766	17	363.709	923	35.159.821

Note : The first line shows for each Member State the number of cases reported and the amounts involved;
The second line indicates the recoveries already made.

ANNEX 19

EAGGF GUARANTEE SECTION

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

M.S.	1979	1980	1981	1982	1983	TOTAL MEMBER STATES
B	1: 19.669	-	-	-	-	1: 19.669
D	2: 17.994	3: 20.086	38: 280.642	67: 605.703	107: 866.862	217: 1.791.287
	1: 7.916	2: 14.080	13: 120.119	18: 173.971	18: 144.953	52: 461.039
DK	3: 30.168	6: 52.287	20: 203.757	29: 333.651	30: 333.412	88: 953.275
	-	1: 9.878	5: 42.633	4: 59.744	4: 22.975	14: 135.230
FR	24: 149.265	23: 111.962	15: 121.021	46: 206.222	6: 51.433	114: 639.903
	23: 147.584	14: 69.641	8: 60.225	16: 59.068	3: 28.527	64: 365.045
NL	10: 49.445	27: 269.803	19: 118.314	17: 166.304	43: 301.620	116: 905.486
	2: 19.386	14: 133.654	3: 48.942	3: 28.293	17: 104.413	39: 334.588
UK	-	-	-	14: 156.225	7: 57.134	21: 213.359
	-	-	-	1: 6.832	1: 33.245	2: 40.077
	40: 266.541	59: 454.138	92: 723.734	173: 1.468.105	193: 1.610.461	557: 4.522.979
	26: 174.886	31: 227.253	29: 271.919	42: 327.908	43: 334.113	171: 1.336.079

ANNEX 20

A. FINANCIAL RESULTS OF CLEARANCE WORK ON 1978 ACCOUNTS

	National Currency and ECU (both in millions)									
	Conversion rate as at 17.10.1983									
	Belgium	Denmark	Germany	France	Ireland	Italy	Luxembourg	Netherlands	U.K.	Total
	(BFR)	(DKR)	(DM)	(FF)	(IRL)	(LIT)	(LFR)	(HFL)	(UKL)	EEC
1. Expenditure *	:	:	:	:	:	:	:	:	:	:
N.C.	:24.113,5:	5.624,0	: 6.233,8	: 9.825,8:	361,0	:801.119,2:	944,1	: 3.524,8	: 285,6	:
ECU	: 525,4:	689,3	: 2.765,0	: 1.425,5:	496,4	: 584,6:	20,6	: 1.395,3	: 494,8	: 8.396,9
2. Expenditure disallowed	:	:	:	:	:	:	:	:	:	:
N.C.	: 485,9:+ 0,4 ***:		4,0	: 89,4:	0,9	: 63.437,1:	0,5	: 2,8	: 0,9	:
ECU	: 10,6:+ 0,01***:		1,8	: 13,0:	1,2	: 46,3:	0,01	: 1,1	: 1,5	: 75,5
3. Expenditure eligible (1978)	:	:	:	:	:	:	:	:	:	:
N.C.	:23.627,6:	5.624,4	: 6.229,8	: 9.736,4:	360,1	:737.682,1:	943,6	: 3.522,0	: 284,7	:
ECU	: 514,8:	689,3	: 2.763,2	: 1.472,5:	495,2	: 538,3:	20,6	: 1.394,2	: 493,3	: 8.321,4
4. Expenditure eligible (1975 to 1977) including **	:	:	:	:	:	:	:	:	:	:
N.C.	: -	-	-	: 752,2:	-	-	-	-	-	:
ECU	: -	-	-	: 109,1:	-	-	-	-	-	: 109,1
5. Total eligible expend. (3 + 4)	:	:	:	:	:	:	:	:	:	:
N.C.	:23.627,6:	5.624,4	: 6.229,8	:10.488,6:	360,1	:737.682,1:	943,6	: 3.522,0	: 284,7	:
ECU	: 514,8:	689,3	: 2.763,2	: 1.521,6:	495,2	: 538,3:	20,6	: 1.394,2	: 493,3	: 8.430,5
6. Expend. charged	:	:	:	:	:	:	:	:	:	:
N.C.	:24.114,1:	5.623,8	: 6.229,9	: 9.825,1:	365,3	:801.313,9:	944,2	: 3.511,0	: 287,4	:
ECU	: 525,4:	689,3	: 2.763,2	: 1.425,4:	502,3	: 584,7:	20,6	: 1.389,8	: 498,0	: 8.398,7
7. Differences between (6 - 5)	:	:	:	:	:	:	:	:	:	:
N.C.	: 486,5:	- 0,6	: 0,1	: - 663,5:	5,2	: 63.631,8:	0,6	: - 11,0	: 2,7	:
ECU	: 10,6:	-	: -	: - 96,2:	7,1	: 46,4:	-	: - 4,4	: 4,7	: - 31,8

* Not including expenditure for measures pursuant to Reg. (EEC) No 1078/77 (milk products : non-marketing and dairy herd conversion premiums).

** Expenditure excluded when clearing 1975-1977 is included subject to further examination; this led to the conclusion that part of this expenditure can be financed under the clearing of 1978.

*** This is a positive correction, i.e. additional eligible expenditure.

ANNEX 21

B. FINANCIAL RESULTS OF CLEARANCE WORK ON 1978 ACCOUNTS

Expenditure relating to measures
pursuant to Reg. (EEC) No 1078/77 (Milk non-marketing and dairy conversion premiums)

	National Currency and ECU in millions									
	Conversion rate as at 17.10.1983									
	Belgium	Denmark	Germany	France	Ireland	Italy	Luxembourg	Netherlands	U.K.	Total
	(BFR)	(DKR)	(DM)	(FF)	(IRL)	(LIT)	(LFR)	(HFL)	(UKL)	EEC
1. Expenditure declared										
N.C.	122,0	85,5	225,7	222,3	0,6	-	27,5	22,1	6,61	
ECU	2,7	10,5	100,1	32,2	0,8	-	0,6	8,7	11,45	167,05
2. Expenditure disallowed										
N.C.	-	-	-	-	-	-	-	-	0,05	
ECU	-	-	-	-	-	-	-	-	0,08	0,08
3. Expenditure eligible										
N.C.	122,0	85,5	225,7	222,3	0,6	-	27,5	22,1	6,56	
ECU	2,7	10,5	100,1	32,2	0,8	-	0,6	8,7	11,37	166,97
4. Expenditure charged										
N.C.	122,0	85,5	225,7	222,3	0,6	-	27,5	22,1	6,61	
ECU	2,7	10,5	100,1	32,2	0,8	-	0,6	8,7	11,45	167,05
5. Differences between (4 - 3)										
N.C.	-	-	-	-	-	-	-	-	0,05	
ECU	-	-	-	-	-	-	-	-	0,08	0,08

ANNEX 22

C. FINANCIAL RESULTS OF CLEARANCE WORK ON 1979 ACCOUNTS

		National Currency and ECU in millions									
		Conversion rate as at 17.10.1983									
		:Belgium	:Denmark	:Germany	:France	:Ireland	:Italy	:Luxembourg	:Netherlands	:U.K.	:Total
		: (BFR)	: (DKR)	: (DM)	: (FF)	: (IRL)	: (LIT)	: (LFR)	: (HFL)	: (UKL)	: EEC
:1. Expenditure	:	:	:	:	:	:	:	:	:	:	:
: declared *	:	:	:	:	:	:	:	:	:	:	:
: N.C.	:	:31.963,4	: 5.481,7	: 6.205,9	:14.556,2	: 395,8	:1.474.259,6	: 532,4	: 4.294,6	: 340,5	:
: ECU	:	: 696,4	: 671,9	: 2.752,6	: 2.111,7	: 544,3	: 1.075,9	: 11,6	: 1.700,0	: 589,9	:10.154,3
:2. Expenditure	:	:	:	:	:	:	:	:	:	:	:
: disallowed	:	:	:	:	:	:	:	:	:	:	:
: N.C.	:	: 210,4	: + 13,1**	: 2,4	: 100,1	: 0,1	: 27.558,1	: 0,1	: 3,8	: 2,6	:
: ECU	:	: 4,6	: + 1,6**	: 1,1	: 14,5	: 0,2	: 20,1	: 0,002	: 1,5	: 4,4	: 44,8
:3. Expenditure	:	:	:	:	:	:	:	:	:	:	:
: eligible	:	:	:	:***	:	:	:	:	:	:	:
: N.C.	:	:31.753,0	: 5.494,8	: 6.203,5	:14.456,1	: 395,7	:1.446.701,5	: 532,3	: 4.290,8	: 337,9	:
: ECU	:	: 691,8	: 673,5	: 2.751,5	: 2.097,2	: 544,1	: 1.055,8	: 11,6	: 1.698,5	: 585,5	:10.109,5
:4. Expenditure	:	:	:	:	:	:	:	:	:	:	:
: charged	:	:	:	:	:	:	:	:	:	:	:
: N.C.	:	:31.967,1	: 5.477,6	: 6.204,4	:14.554,8	: 395,4	:1.497.339,4	: 533,3	: 4.294,6	: 340,4	:
: ECU	:	: 696,5	: 671,4	: 2.751,9	: 2.111,5	: 543,7	: 1.092,7	: 11,6	: 1.700,0	: 589,8	:10.169,1
:5. Differences	:	:	:	:	:	:	:	:	:	:	:
: between (4 - 3)	:	:	:	:	:	:	:	:	:	:	:
: N.C.	:	: 214,1	: - 17,2	: 0,9	: 98,7	: - 0,3	: 50.637,9	: 1,0	: 3,8	: 2,5	:
: ECU	:	: 4,7	: - 2,1	: 0,4	: 14,3	: - 0,4	: 36,9	: -	: 1,5	: 4,3	: 59,6

* Not including expenditure for measures pursuant to Reg. (EEC) No 1078/77 (milk products : milk non-marketing and dairy herd conversion premiums).

** This is a positive correction, i.e. additional eligible expenditure.

*** Not including corrections arising from Decision 81/1034/EEC, concerning an amount of 5.4 m DM.

ANNEX 23

B. FINANCIAL RESULTS OF CLEARANCE WORK ON 1979 ACCOUNTS

Expenditure relating to measures
pursuant to Reg. (EEC) No 1078/77 (Milk non-marketing and dairy herd conversion premiums)

National Currency and ECU in millions											
Conversion rate as at 17.10.1983											
	Belgium	Denmark	Germany	France	Ireland	Italy	Luxembourg	Netherlands	U.K.	Total	
	(BFR)	(DKR)	(DM)	(FF)	(IRL)	(LIT)	(LFR)	(HFL)	(UKL)	EEC	
:1. Expenditure declared											
N.C.	142,0	110,4	188,4	149,0	1,8	-	20,4	18,5	12,38		
ECU	3,1	13,5	83,6	21,6	2,5	-	0,4	7,3	21,46	153,46	
:2. Expenditure disallowed											
N.C.	-	-	-	-	-	-	-	-	+ 0,04*		
ECU	-	-	-	-	-	-	-	-	+ 0,07*	+ 0,07	
:3. Expenditure eligible											
N.C.	142,0	110,4	188,4	149,0	1,8	-	20,4	18,5	12,42		
ECU	3,1	13,5	83,6	21,6	2,5	-	0,4	7,3	21,53	153,53	
:4. Expenditure charged											
N.C.	142,0	110,4	188,4	149,0	1,8	-	20,4	18,5	12,38		
ECU	3,1	13,5	83,6	21,6	2,5	-	0,4	7,3	21,46	153,46	
:5. Differences between (4 - 3)											
N.C.	-	-	-	-	-	-	-	-	- 0,04		
ECU	-	-	-	-	-	-	-	-	- 0,07	- 0,07	

* This is a positive correction, i.e. additional eligible expenditure.

FOOD AID

ANNEX 24

SUMMARY OF IMPLEMENTATION FOR 1983
CHAPTER 92 - COMMUNITY FOOD AID
(except Articles 926, 927 and 929)

<u>Appropriations available</u>	<u>m ECU</u>	<u>Implementation</u>	<u>m ECU</u>	<u>% utilization</u>
<u>A. Appropriations for 1983</u>		<u>C. Commitments</u>		
1. Initial appropriations	551,450	1. Total commitments	535,450	100
2. Transfers	- 16,000	2. Automatic carryovers to 1984	214,906	0
		3. Sums lapsed	-	
TOTAL X	535,450	TOTAL x = 1 + 3	535,450	100
<u>B. Appropriations for 1982</u>		<u>D. Payments</u>		
1. Automatic carryovers from 1982	51,726	1. <u>Appl. of carryovers from 1982</u>		
2. Non-automatic carryovers	-	a) payments from automatic carryovers	43,948	
		b) payments from non-automatic carryovers	-	
TOTAL Y	51,726	c) lapsed	7,778	
		TOTAL CARRYOVER FROM 1982 y =	51,726	8,8
		2. <u>Application of 1983 appropriations</u>		
		a) payments	320,544	54,6
		b) impact of 1975 clearance	9,449	
		c) carryovers to 1984 :		
		- automatic	214,906	36,6
		- non-automatic	-	
		TOTAL CARRYOVER FROM 1983 TO 1984	214,906	
		3. <u>Appropriations lapsed</u>		
		a) out of 1983 allocation	-	
		b) out of 1982 carryovers	7,778	
		TOTAL APPROPRIATIONS LAPSED	7,778	
TOTAL APPROPRIATIONS AVAILABLE	587,176	TOTAL (x + y)	587,176	100
(X + Y):				

ANNEX 25

FOOD AID

CASH POSITION AT 31 DECEMBER 1983

		Amount available at 01.01.1983	Advances granted from 01.01.1983 to 31.12.1983	Expenditure declared from 01.01.1983 to 31.12.1983	Financial impact of 1975 clearance	Amount available at 31.12.1983	Adjusted availability at 31.12.1983 (1)
		a	b	c	d	f = a + b - c - d	e
	BFR	24.035.944,00	1.233.000.000,00	1.341.021.502,00	- 20.361.837,00	- 63.623.721,00	- 63.623.721,00
BELGIUM							(2)
	ECU	529.696,76	27.239.636,28	29.663.774,55	- 443.555,03	- 1.450.886,48	- 1.382.592,37
	DKR	2.788.428,56	17.400.000,00	20.315.022,33	- 3.024,00	- 123.569,77	- 123.569,77
DENMARK							(2)
	ECU	341.137,66	2.143.220,86	2.507.992,59	- 369,94	- 23.264,13	- 15.140,63
	DM	69.162.849,49	265.500.000,00	334.940.730,84	- 277.898,89	17,54	17,54
GERMANY							
	ECU	29.627.550,21	116.076.321,11	146.398.623,10	- 122.205,46	- 572.546,32	7,74
	DR	2.338.877,00	85.000.000,00	82.901.573,00		4.437.304,00	4.437.304,00
GREECE							
	ECU	35.146,98	1.092.244,52	1.085.967,05		41.424,45	54.709,53
	FF	52.423.345,58	576.200.000,00	610.379.100,96	- 59.386.590,95	77.630.835,57	77.630.835,57
FRANCE							
	ECU	7.943.978,31	85.182.699,05	90.374.101,88	- 8.640.990,67	11.393.566,15	11.268.712,36
	IRL	550.750,00	15.830.000,00	12.916.476,86		3.464.273,14	3.464.273,14
IRELAND							
	ECU	800.483,12	22.179.844,37	18.033.979,12		4.946.348,37	4.762.031,48
	LIT	4.294.617.745,00	12.820.000.000,00	14.270.898.393,00	- 142.632.261,00	2.986.351.613,00	2.986.351.613,00
ITALY							
	ECU	3.193.404,23	9.464.068,42	10.590.563,01	- 104.501,69	2.171.411,33	2.177.418,77
	LFR	0	13.850.000,00	13.789.028,00		60.972,00	60.972,00
LUXEMBOURG							
	ECU	0	309.425,01	305.531,15		3.893,86	1.324,97
	HFL	2.073.028,63	20.600.000,00	24.110.224,27	- 348.328,40	- 1.088.867,24	- 1.088.867,24
NETHERLANDS							(2)
	ECU	814.424,76	8.092.602,17	9.507.591,20	- 136.994,24	- 463.570,03	- 429.150,83
	UKL	1.863.809,35	10.550.000,00	11.137.946,61	- 67,39	1.275.930,13	1.275.930,13
UNITED KINGDOM							
	ECU	3.291.826,90	17.738.890,86	18.699.809,49	- 119,12	2.331.027,39	2.244.305,17
TOTAL EEC							
	ECU	46.577.648,93	289.518.952,65	327.167.933,14	- 9.448.736,15	18.377.404,59	18.681.626,19

(1) Based on conversion rate valid for advance payments in January 1984 (rate of 18 November 1983).

(2) The negative balances correspond to payments made by the Member States concerned in December 1983 using funds advanced to them in December 1983 to cover expenditure in January 1984. This is compatible with the carryover of appropriations from 1983 to 1984.

FOOD AID

ANNEX 26

EXPENDITURE DECLARED BY THE MEMBER STATES

Member states	In ECU							
	Cereals and rice	%	Milk products	%	Various products: and other expenditure (1)	%	Totals	%
Belgium	3.942.190,72	2,9	24.289.491,13	13,8	1.432.092,70	8,7	29.663.774,55	9,1
Denmark	-		2.507.992,59	1,4	-		2.507.992,59	0,8
Germany	52.073.324,73	38,7	86.030.656,55	48,8	8.294.641,82	50,4	146.398.623,10	44,7
Greece	924.919,42	0,7	-		161.047,63	0,9	1.085.967,05	0,3
France	63.316.953,80	47,1	23.788.771,44	13,5	3.268.376,64	20,0	90.374.101,88	27,6
Ireland	-		17.670.906,97	10,0	363.072,15	2,2	18.033.979,12	5,6
Italy	9.298.553,55	6,9	-		1.292.009,46	7,8	10.590.563,01	3,2
Luxembourg	-		305.531,15	0,2	-		305.531,15	0,1
Netherlands	1.239.365,22	0,9	8.085.199,10	4,6	183.026,88	1,1	9.507.591,20	2,9
United Kingdom	3.698.704,60	2,8	13.547.411,96	7,7	1.453.692,93	8,9	18.699.809,49	5,7
	134.494.012,04	100,0	176.225.960,89	100,0	16.447.960,21	100,0	327.167.933,14	100,0
		41,1		53,9		5,0		100,0

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

FOOD AID

ANNEX 27

BUDGET APPROPRIATIONS, 1983

A. - 1983 APPROPRIATIONS

in ECU - position at 31.12.1983

Chap.	Art.	Item	Programmes	Amounts available			Expenditure declared by Member States	Financial impact of 1975 clearance	Commission expenditure	Total expenditure	Automatic carryovers (Art. 6(1)(c) of F.R.)	
				Entered in 1983 budget:	Transfers	Total (Approps. committed)						
				a	b	c						
92			Food aid									
	920		CEREALS									
		9200	before	p.m.	66.907.690,59	66.907.690,59	62.337.600,72		4.570.089,87	66.907.690,59	-	
		9201	1983		113.200.000,-	49.680.560,99	63.519.439,01	64.226.256,86-	706.817,85	-	63.519.439,01	-
		9202	Rice, prior progr.	p.m.		8.301.786,83	8.301.786,83	6.306.786,83	-	1.995.000,00	8.301.786,83	-
		9203	rice 1983		36.800.000,-	31.983.916,43	4.816.083,57	810.063,89	-	-	810.063,89	4.006.019,68
		9204	Supplementary aid									
			CEREALS		18.000.000	-	18.000.000,00	-	-	-	-	18.000.000,00
	921		MILK PRODUCTS									
		9210	milk powder,									
			prior programmes		8.500.000	80.994.643,55	89.494.643,55	89.494.643,55	-	-	89.494.643,55	-
		9211	milk powder 1983		168.400.000,-	84.994.643,55	83.405.356,45	5.749.575,29-	8.741.548,36	-	2.991.973,07	86.397.329,52
		9212	butteroil,									
			prior programmes		4.800.000	75.000.000,00	79.800.000,00	73.918.306,80	-	-	73.918.306,80	5.881.693,20
		9213	butteroil 1983		100.000.000,-	75.000.000,00	25.000.000,00	3.270.222,45	-	-	3.270.222,45	21.729.777,55
	922		SUGAR									
		9220	Prior programmes	p.m.		130.336,97	130.336,97	-		130.336,97	130.336,97	-
		9221	Sugar UNRWA 1983		2.300.000,-	130.336,97	2.169.663,03	-	369,94	683.330,80	682.960,86	1.486.702,17
		9222			1.400.000,-	1.400.000,00	-	-	-	-	-	-
	923		VEGETABLE OIL		4.000.000	-	4.000.000,00	-		1.420.729,30	1.420.729,30	2.579.270,70
	924		OTHER PRODUCTS		23.000.000,-	4.145.000,00	18.855.000,00	-		250.000,00	250.000,00	18.605.000,00
	925		TRANSPORT COSTS									
		9250	prior programmes		1.650.000	10.500.000,00	12.150.000,00	2.055.022,77		409.926,34	2.464.949,11	9.685.050,89
		9251	1983		69.400.000,-	10.500.000,00	58.900.000,00	5.369.979,24		6.995.355,85	12.365.335,09	46.534.664,91
			TOTAL		551.450.000,-	16.000.000,00	535.450.000,00	313.538.458,40-	9.448.736,15	16.454.769,13	320.544.491,38	214.905.508,62
						(1)						

(1) This amount was transferred to Item 11/B/9590 for the UNRWA education programme.

ANNEX 28

FOOD AID

BUDGET APPROPRIATIONS (ECU) : position at 31 December 1983

B. - APPROPRIATIONS CARRIED OVER FROM 1982

: Chap. :	: Art. :	: Item :	: Programme :	: Amounts :		: Expenditure :	: Expenditure :	: Total :	: Lapsed :
				: available :	: 1982 approps :					: declared by :	: by :	: expenditure :	: appropriations :
				: 1982 approps :	: carried over :	: Member States :	: Commission :		
				: to 1983 :					
				: a :	: b :	: c :	: d :	: e :	: f = b - e :
: 92 :			: Food aid :						
	: 920 :		: CEREALS :						
		: 9201 :	: cereals :	: 826.602,21 :		: 813.303,75 :	: 13.298,46 :	: 826.602,21 :	: - :
		: 9203 :	: rice 1982 :	: 3.128.563,39 :		: - :	: 3.128.563,39 :	: 3.128.563,39 :	: - :
	: 921 :		: MILK PRODUCTS :						
		: 9211 :	: milk powder 1982 :	: 90.460,60 :		: 90.460,60 :	: - :	: 90.460,60 :	: - :
		: 9213 :	: butteroil 1982 :	: 3.702.752,19 :		: 3.702.752,19 :	: - :	: 3.702.752,19 :	: - :
	: 922 :		: SUGAR :						
		: 9220 :	: prior programmes :	: 735.478,90 :		: - :	: - :	: - :	: 735.478,90 :
		: 9221 :	: sugar 1982 :	: 558.277,74 :		: - :	: 557.580,00 :	: 557.580,00 :	: 697,74 :
	: 923 :		: VEGETABLE OIL :	: 3.689.041,12 :		: - :	: 3.376.228,08 :	: 3.376.228,08 :	: 312.813,04 :
	: 924 :		: OTHER PRODUCTS :	: 4.234.907,23 :		: - :	: 3.874.384,66 :	: 3.874.384,66 :	: 360.522,57 :
	: 925 :		: TRANSPORT COSTS :						
		: 9250 :	: prior programmes :	: 9.381.597,15 :		: 145.654,72 :	: 2.867.582,35 :	: 3.013.237,07 :	: 6.368.360,08 :
		: 9251 :	: programme 1982 :	: 25.377.778,47 :		: 8.877.303,48 :	: 16.500.474,99 :	: 25.377.778,47 :	: - :
			: TOTAL :	: 51.725.459,00 :		: 13.629.474,74 :	: 30.318.111,93 :	: 43.947.586,67 :	: 7.777.872,33 :

FOOD AID

ANNEX 29

APPROPRIATIONS COMMITTED AND EXPENDITURE CARRIED OUT, 1983

(ECU)

	Total budget funds available	Appropriations committed (1)	Expenditure declared by Member States	Financial impact of 1975 clearance	Expenditure by Commission	Total expenditure	Appropriations carried over	Appropriations lapsed
a	b	c	d	e	f	g = d + e + f	h = c - g - i	i
Cereals and rice	171.955.165,60	165.500.165,60	134.494.012,05	- 706.817,85	9.706.951,72	143.494.145,92	22.006.019,68	-
Milk products	285.493.212,79	281.493.212,79	176.225.960,88	- 8.741.548,36	-	167.484.412,52	114.008.800,27	-
Sugar	4.993.756,64	3.593.756,64	-	- 369,94	1.371.247,77	1.370.877,83	1.486.702,17	736.176,64
Other products	34.923.948,35	30.778.948,35	-	-	8.921.342,04	8.921.342,04	21.184.270,70	673.335,61
Transport costs	105.809.375,62	105.809.375,62	16.447.960,21	-	26.773.339,53	43.221.299,74	56.219.715,80	6.368.360,08
TOTAL	603.175.459,00	587.175.459,00	327.167.933,14	- 9.448.736,15	46.772.881,06	364.492.078,05	214.905.508,62	7.777.872,33

(1) The difference between appropriations committed and total budget funds available is due to the transfer of 16 million ECU for the UNWRA education programme.

FOOD AID

ANNEX 30

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 (1)	Total expenditure
	Approp.	Expend.	Approp.	Expend.	Approp.	Expend.	Approp.	Expend.	Approp.	Expend.		
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
1983 (3)	168,-	143,5	281,7	167,5	3,7	1,4	27,-	8,9	71,1	43,2	551,5	364,5

(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.

(3) A sum of 16 m ECU was transferred to Item 9590 for the implementation of the UNRWA education programme.