

COMMISSION OF THE EUROPEAN COMMUNITIES

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TWENTY-THIRD FINANCIAL REPORT

on

THE EUROPEAN AGRICULTURAL GUIDANCE
AND GUARANTEE FUND
EAGGF

GUARANTEE SECTION

- 1993 -

2

INTRODUCTORY NOTE

- a) Article 10 of Council 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 its expenditure and the conditions under which Community financing has been effected".

This Report covers the operations of the EAGGF Guarantee Section and the clearance of accounts in respect of Community food aid for 1993.

The main task of the Guarantee Section is financing the expenditure arising 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-Community countries, paid under the EEC market organizations, and intervention measures designed to stabilize agricultural markets.

- b) *Up to and including 1986, the financial year was always the same as the calendar year. The amendments made in 1987 to the Regulations governing the financing of the common agricultural policy resulted, as regards the Guarantee Section, in adjustments to the dates of closure of accounts for 1987⁽¹⁾, 1988⁽²⁾ and subsequent financial years⁽³⁾, with a corresponding displacement of the Guarantee Section financial year relative to the calendar year. This may make it difficult to compare these years with previous years, and should be taken into account in examining the various tables and annexes.*

*
* *

N.B.: This report was completed on 20.9.1994

* OJ No L 94, 28.4.1970, p.13.

(1) *Financial year 1987: expenditure here covers a period of ten months, from 1 January 1987 to end October 1987.*

(2) *Financial year 1988: expenditure here covers a period of eleven and a half months from beginning November 1987 to 15 October 1988.*

(3) *Financial year 1989 et seq.: expenditure here covers a period of twelve months from 16 October to 15 October of the following year.*

I
T A B L E 1

Average conversion rates used for 1993

(cf. Annex 19)

EUROPEAN COMMUNITY	1 ECU = (budgetary) (1)	
Belgium	40.3451	BFR (2)
Denmark	7.56492	DKR
Germany	1.95171	DM
Greece	260.308	DRA
Spain	144.216	PTA
France	6.64043	FF
Ireland	0.776860	IRL
Italy	1,776.59	LIT
Luxembourg	40.3088	LFR (2)
Netherlands	2.19887	HFL
Portugal	180.686	ESC
United Kingdom	0.786272	UKL

- (1) The ecu is the unit of account used for the Communities' budget; all receipts and expenditures, agricultural and non-agricultural, are expressed in ecus.

Conversion into national currencies is generally at market rates or "budget rates".

The common agricultural policy, to operate efficiently, requires that exchange rates between national currencies remain fairly stable. In order therefore to lessen the effect on agricultural prices of any adjustments to the rates of exchange, conversion into national currencies of agricultural prices expressed in ecus is not effected at the real exchange rates of the ecu but at specific rates called "green rates". Hence the amount calculated in ecu under agricultural regulations is referred to as "ECU(A)".

However, for the charging to the budget of the financial consequences of agricultural regulations, conversion into ecus of national currencies is not at the green rate but at the market or budget rate; hence, the amount in ecu to be entered in the accounts is referred to as "ECU(B)".

- (2) Although the monthly budgetary rates for the Belgium franc and the Luxembourg franc are identical, the average rate is different because it represents a weighted average, weighted according to monthly expenditure in national currencies.

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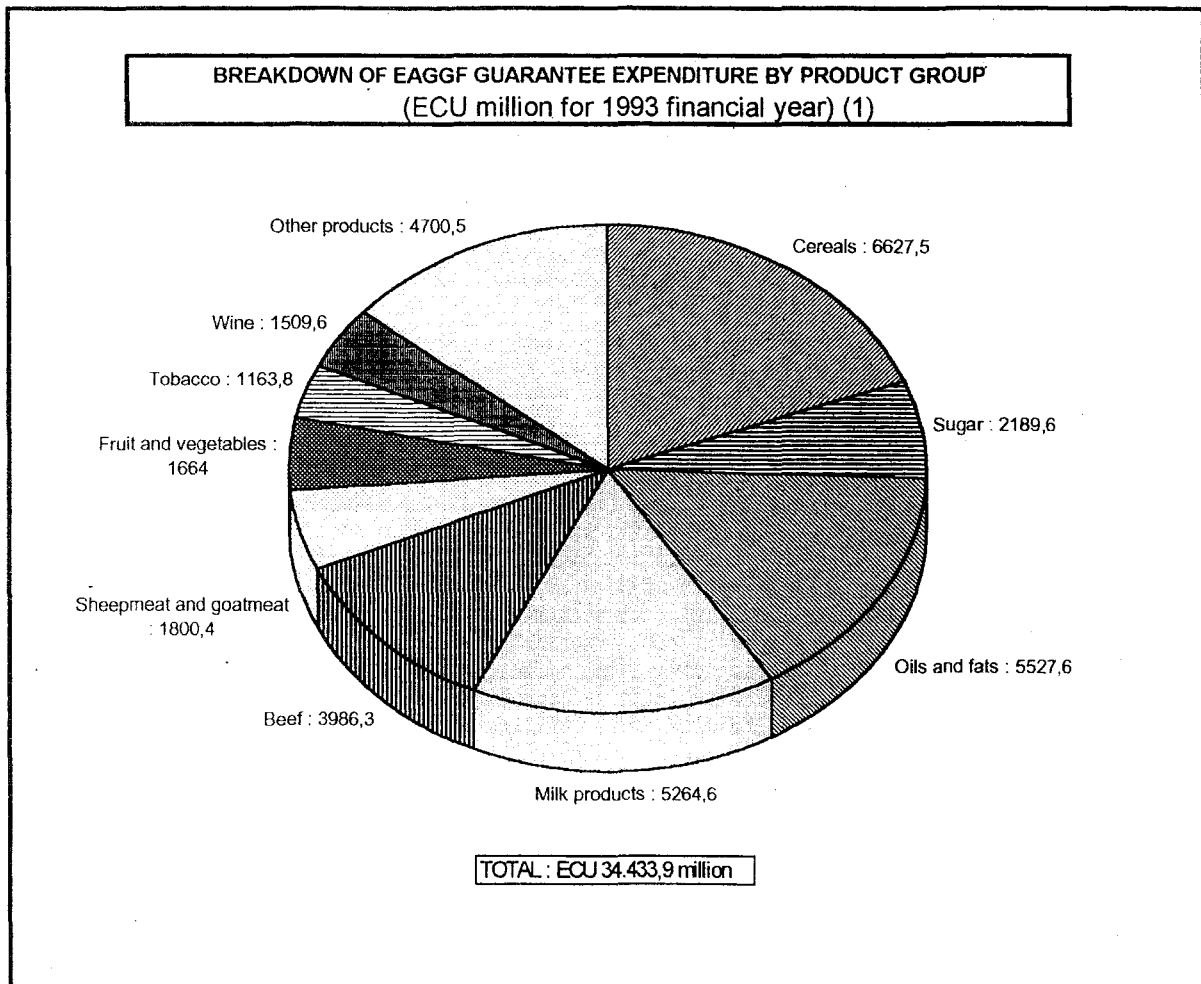
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GRAPH 1



(1) Expenditure against the 1993 budget (annexes 4 and 5)

SUMMARY OF THE TWENTY-THIRD FINANCIAL REPORT
EAGGF GUARANTEE SECTION

A. Community expenditure on markets

1. After transfers were made and taking account of the supplementary and amending budget, appropriations available for the EAGGF Guarantee Section for 1993 amounted to ECU 35 343 million, including the Fisheries Guarantee Fund (ECU 33 million), set-aside of land from agricultural production (ECU 427 million), income aid (ECU 36 million) and accompanying measures (ECU 298 million) (see Table 6).
2. Allowing for the clearance of accounts for previous years (- ECU 385 million) and the financial contribution of cereal producers and of milk producers (ECU 89.6 million and - ECU 24 million respectively), total agricultural expenditure chargeable to the Guarantee Section for 1993 stood at ECU 34 590 million (see Table 6).
3. Total expenditure taken into account for the 1993 budget, excluding the clearance of accounts (- ECU 385 million) and miscellaneous payments like fraud prevention and food aid (ECU 541 million), i.e. ECU 34 434 million, can be divided into expenditure on export refunds and intervention measures. These items amounted to ECU 10 159 million and ECU 24 275 million respectively.

A breakdown of such expenditure by product group shows that cereals and rice and milk products accounted on their own for up for 51% of expenditure on refunds, followed by beef and veal (17%) and sugar (15%).

The product groups mainly responsible for expenditure on intervention were cereals (13%), oilseeds (13%), milk products (12%), olive oil (10%) and beef (9%).

4. Given the increase in quantities of certain products in public storage during 1993, the book value of stocks rose slightly (+ 3%) from ECU 2 580.5 million in 1992 to ECU 2 659.7 million in 1993.

As regards the actual quantities in stock, there was:

- a very great rise in stocks of olive oil, and a considerable rise in cereals and alcohol;
- a fall in other product groups, in particular tobacco.

B. Cash position and management of appropriations

1. The budget for 1993 was adopted in December 1992.

The interim review of appropriations requirements for the EAGGF Guarantee Section conducted in March indicated there would be an overrun in appropriations at the end of the financial year. It was proposed that the budget authority adopt a preliminary draft supplementary and amending budget (PDSAB) to increase appropriations. The SAB adopted in December increased appropriations by ECU 1 300 million.

2. Management of appropriations including carryovers from 1992 may be summarized as follows:

	1993 budget appropriation	Non-automatic carryovers autom.	Automatic carryovers droit	total appropriations
A. Initial budget*/carryovers	34.052,0	175,5	50,8	34.278,3
SAB	1.300,0	0,0	0,0	1.300,0
Transfers outside EAGGF	- 8,9	0,0	0,0	- 8,9
Appropriations available/carryovers	35.343,1	175,5	50,8	35.569,4
B. Commitments	34.590,4	157,7	0,0	34.748,2
Charged as payments	34.236,6	157,6	29,1	34.423,3
Automatic carryovers in 1994	353,8	0,0	0,0	353,8
C. Non-automatic carryovers	510,0	0,0	0,0	510,0
D. Lapsed appropriations	242,7	17,9	21,6	282,2

* Including the ECU 109.0 million entered in Chapter B0-40 but not the ECU 1 000 million in the monetary reserve.

As regards automatic carryovers from the budget for 1993 (ECU 353,8 million), ECU 315.1 million was transferred to the Member States for payments during 1994 relating to compensation for non-allocation of milk quotas and the programme for the restructuring of milk production. The remaining automatic carryovers, amounting to ECU 38.8 million, correspond to appropriations committed by the Commission with a view to expenditure settled directly by itself, payment of which had not been made by the end of financial year.

Appropriations to be carried over non-automatically (ECU 510 million) represent expenditure which was provided for in the 1993 budget but could not be incurred by the Member States before the financial year closed, and for which no appropriations were available in the 1994 budget.

3. With regard to the 1993 financial year, the Commission adopted 14 decisions, 12 of which were routine. After the SAB was adopted, an additional advance payment was necessary, as was an extraordinary advance decided in December 1993.

C. Investigations and irregularities:

During 1993 the Commission stepped up its efforts to combat fraud and irregularities to the detriment of the EAGGF. It concentrated on two main areas: strengthening provisions on controls in the agricultural regulations, in particular in those arising from the reform of the CAP, and investigations in the field.

Thus, pursuant to Regulation (EEC) No 3508/92, Commission staff made several inspection visits to all Member States to monitor very closely the introduction of effective arrangements for management and monitoring required by the new system of price and income support stemming from the reform of the CAP. The introduction of the register of agricultural parcels and of a system for identifying cattle and suckler cows was given full consideration by the EAGGF.

The integrated system has made it compulsory to apply the risk analysis method, which permits better targeting of checks.

Lastly, monitoring by remote-sensing techniques, with the impetus coming from the EAGGF and assistance from the research centre in Ispra, is being used systematically in the Member States at present and provides an effective technique in particular for prevention.

The Commission also continued its work on the ground, opening investigations in various areas such as cereals, cotton, tobacco, olive oil, beef, meat exports and food aid.

With a view to greater effectiveness, the Commission continued work to improve the provisions connected with Regulations (EEC) Nos 386/90 (concerning checks of exports of agricultural products on which refunds are paid) and 4045/89 (concerning ex-post administrative checks of commercial documents of recipients of EAGGF Guarantee Section assistance).

Cases of irregularities notified by the Member States pursuant to Regulation (EEC) No 595/91 numbered 1 298, at a total value of ECU 248.3 million. These figures are substantially above those for 1992, in particular as regards cereals, milk products, beef and wine.

Furthermore, the supervisory agencies for olive oil which were set up in the main producer Member States conducted a higher number of checks at producers' premises, mills and bottling plants, thus uncovering many cases of irregularities. At the same time, two series of checks relating to fruit and vegetables and wine revealed irregularities and resulted in a stepping-up of checks, in particular of quality.

D. Clearance of accounts

In 1993, the Commission amended the decision on the clearance of accounts for 1989 (milk quotas) and adopted a formal decision on the clearance of accounts for 1990.

Tasks involving checking expenditure for 1991, for an amount of ECU 31 900 million, commenced in March 1992 and were completed in May 1993. They involved a systems audit and on-the-spot checks to verify the conformity of expenditure declared with Community legislation. They showed that the Member States are encountering growing difficulties in applying the legislative provisions of the common agricultural policy on account of their complexity.

Since 1991 the payment systems of the Member States' paying agencies have been subject to verification by external audit companies. This measure aims initially to conduct a financial audit in the 44 main paying agencies in the Member States. With a view to the clearance of accounts for 1992, the EAGGF conducted checks on 20 of those paying agencies accounting for more than two thirds of EAGGF expenditure.

On 5 March 1993, the Commission approved the guidelines put forward by the Belle Group with a view to a reform of the procedure for the clearance of EAGGF Guarantee Section accounts; the reform is to be introduced for the clearance of accounts for the 1992 budget year. Extensive consultations with the Member States have been commenced with a view to drawing up the legislation for presentation to the Council during the first half of 1994.

TABLE 2
Summary of the main totals in the
23rd EAGGF Guarantee Section Financial Report

(ECU million)

- Expenditure under the 1993 budget of the EAGGF Guarantee Section (Annexes 2, 3, 11 and table 15b)	<u>34 748.1 (A)</u>
- Expenditure from carryovers from 1992	- 157.7 (B)
TOTAL FINANCED WITHIN THE GUIDELINE TOTAL TABLES 6, 9, 10, 14, 15; TOTAL ANNEXES 2, 4 AND 6 SUBTOTAL ANNEX 3	<u>34 590.4</u>
A.	34 748.1
B.	- 157.7
- Interest payable to Member States as a result of the reform of the method of financing expenditure	- 100.3 (C)
- Distribution of agricultural products to disadvantaged in the Community	- 138 (D)
- Fraud prevention in the area of the EAGGF Guarantee Section	- 80.1 (E)
- MCAs ACAs	- 143.5 (F)
- Accounts clearance previous years	-(-)384.8 (G)
- Other	- 79.4 (H)
TOTAL TABLE 8 (column g) and ANNEX 5 SUBTOTAL ANNEX 4	<u>34 433.9</u>
A.	34 748.1
B.	- 157.7
(C + D + E + F + G + H)	- 156.5
- Cereals co-responsibility levy	+(+) 89.6 (I)
- Financial contribution by milk producers	-(-) 24.0 (J)
GROSS TOTAL OF AGRICULTURAL EXPENDITURE - TABLE 8 (column e)	<u>34 368.3</u>
A.	34 748.1
B.	- 157.7
G.	-(-)384.8
TOTAL TABLE 15b AND ANNEX 6	<u>34 975.2</u>
A.	34 748.1
B.	- 157.7
Total financed within the guideline	<u>34 590.4</u>
Non-automatic carryovers EAGGF Guarantee to 1994	+ 510.0 (K)
TOTAL EXPENDITURE EAGGF GUARANTEE TABLE 4	<u>35 100.4</u>

Title ICommunity expenditure on markets

1. Background

1.1. 1993 budget

The initial budget for 1993, adopted on 17 December 1992, provided for EAGGF Guarantee Section appropriations totalling ECU 35 052 million.

The original appropriations were altered by supplementary and amending budget No 1, which was adopted on 2 December 1993. The appropriations allocated to the EAGGF Guarantee Section thus rose to ECU 36 352 million.

Table 3

(ECU million)

TOTAL APPROPRIATIONS RELATING TO THE EUROPEAN AGRICULTURAL GUIDANCE AND GUARANTEE FUND GUARANTEE SECTION		
Heading	Initial budget (1)	SAB No 1/93 (2)
European Agricultural Guidance and Guarantee Fund, Guarantee Section (Subsection B1) of which the following chapters have changed their nomenclature	34 052 (3)	35 352 (4)
. Fisheries Guarantee Fund (Chapter B1-26)	27	33
. Set-aside (Chapter B1-40)	489	430
. Income aids (Chapter B1-41)	59	72
. Accompanying measures (Chapter B1-50)	182	182
Monetary reserve	1.000	1.000
TOTAL	35.052	36.352

(1) OJ No L 31, 08.02.1993.

(2) Supplementary and amending budget No 1/93 (OJ No L 345, 31.12.1993).

(3) Including ECU 109 million entered in Chapter B0-40 - Provisional appropriations.

(4) Including ECU 60 million entered in Chapter B0-40.

The ECU 35 052 million provided for in the initial budget and the ECU 36 352 million resulting from supplementary and amending budget No 1/93 included:

- the appropriations entered in the monetary reserve (ECU 1 billion).
- the appropriations entered in Chapter B0-40 "Provisions".

The monetary reserve

The ECU 1 billion entered as a provision in the monetary reserve was intended to cover significant and unexpected movements in the US dollar/ECU exchange rate in relation to the parity used to establish the budget. This reserve is not included in the guideline mentioned below.

Where savings are made in the Guarantee Section as a result of a favourable trend in the parity between the ECU and the dollar, they are transferred to the monetary reserve. Where the reverse happens, transfers are made to the budget headings for the Guarantee Section affected by this trend. A "franchise" of ECU 400 million is allowed, below which transfers to or from the monetary reserve are not made.

The application of these provisions to the 1988, 1989, 1990 and 1991 financial years was presented in the 21st Financial Report concerning 1991 (see pages 2 and 3). For 1992 see the 22nd Report (p. 3).

Since the franchise of ECU 400 million was not reached in 1993, no transfers were made to or from the monetary reserve.

As regards the impact of movements in the dollar parity on Guarantee Section expenditure in 1993,¹ the trend during the period 1 August 1992 to 31 July 1993 was dollar appreciation (2.5% higher than the budget parity).

The savings stemming from a 2.5% fall in world prices in dollars converted into ecus using the average switchover coefficient of 1.187295 for the year amounted to ECU 182 million.

However, the depreciation of the ecu in dollar terms which generated these savings was only one of the monetary changes which disturbed the currency markets during 1993. The depreciation of certain Community currencies led, through operation of the switchover mechanism, to extra expenditure by the EAGGF Guarantee Section estimated at ECU 265 million. (effect of the switchover on refunds)

¹ Report on the impact on EAGGF Guarantee Section expenditure of movements of the dollar/ecu exchange rate in 1993 - COM(93) 538 final of 5 November 1993.

This means that the savings arising from the higher dollar rate were more than offset by the impact of the monetary realignments of September and November 1992 and January and May 1993 so that the net impact of currency changes was extra expenditure amounting to some ECU 83 million (ECU 265 million - ECU 182 million).

It should be noted that the extra costs arising from the change in the switchover had already been included in the total cost of the currency realignments for 1993 entered in SAB No 1/93.

The budgetary discipline

The 1993 financial year, like previous ones, remained subject to the requirements of budgetary discipline and, in particular, observance of the guideline agreed by the Brussels European Council in February 1988 and extended to 1999 on the same basis by the Edinburgh European Council in December 1992.

Reflecting the need for control of CAP expenditure, this guideline limits the annual rate of growth of this expenditure.

The general trend in Guarantee Section expenditure since 1989 can be summarized as follows:

EAGGF-Guarantee Section	1989	1990	1991	1992	1993
Guideline	28.624	30.630	32.511	35.039	36.657
Expenditure financed within the guideline	24.406	25.069	30.961	31.119	34.590
p.m.: Margin compared with the guideline	4.218	5.561	1.550	3.920	2.067
Total expenditure (including expenditure from carryovers from the previous year)	25.873	26.453	32.386	32.108	34.748

By contrast with previous years, from 1993 the guideline includes not only all agricultural expenditure met by the Guarantee Section but also expenditure under the market organization for fisheries, set-aside, income aids and accompanying measures.

1.2. Transfers of appropriations and appropriations available

On account of numerous unforeseeable factors, both internal and external, including the ECU/US dollar exchange rate, agricultural expenditure may frequently diverge in the course of the financial year from the initial forecasts, which are outlined some twelve months before the beginning of the financial year in question, i.e. more than twenty months before some expenditure.

However, since the introduction of the early warning system (cf. 18th Financial Report on the Guarantee Fund, page 4), the Commission has been able to monitor more closely the trend of agricultural expenditure, chapter by chapter, act accordingly and thus ensure compliance with the budget. In view of the rate of utilization of the appropriations, however, some transfers proved necessary (see Table 6 below).

As in 1992, internal transfers were small, thanks partly to the adoption of supplementary and amending budget No 1/93, which enabled appropriations to be reallocated to headings in Subsection B1. The total value of these internal movements was ECU 1 024.5 million, compared with over ECU 2 300 million in 1990 and 1991.

The budgetary authority also adopted a transfer out of the EAGGF Guarantee Section of ECU 8.9 million from Chapter B1-17 "Tobacco" to Chapter B7-01 "Common foreign and security policy".

As a result, the total amount of appropriations available for the EAGGF Guarantee Section (Subsection B1) for 1993, including supplementary and amending budget No 1/93, came to ECU 35 343,1 million.¹

1.3. Agricultural expenditure

Taking into account, firstly, the expenditure of - ECU 384.8 million on clearance of accounts for previous years and, secondly, the financial contribution of cereal producers (ECU 89.6 million) and milk producers (- ECU 24.0 million), the total agricultural expenditure chargeable to the EAGGF Guarantee Section for the 1993 financial year and to the budget for that year amounted to ECU 34 590.4 million, not counting expenditure against carryovers of appropriations from 1992. A detailed analysis of the financing of the different sectors is given below (points 2.1. et seq.).

¹ Including an amount of ECU 60 million entered in B0-40 ("Reserves and provisions") but not counting the appropriations entered in the monetary reserve (ECU 1 billion).

TABLE 4

EAGGF Guarantee Section expenditure⁽¹⁾
in relation to total EC expenditure⁽²⁾

Year	Total EC expenditure (ECU million)	EAGGF Guarantee Section expenditure (ECU million)	%
1988	41 120.9	26 400.4 (3)	64.2 %
1989	40 850.0	24 406.0	59.7 %
1990	44 378.9 (4)	25 754.7 (4)	58.0 %
1991	53 823.1 (5)	31 126.8 (5)	57.8 %
1992	58 857.0 (6)	31 294.0 (6)	53.2 %
1993	65 268.5 (7)	35 100.4 (7)	53.8 %

(1) Expenditure in payment appropriations under Titles B1.1, B1.2, B1.3 and B1.4 (from 1991) and B1.5 (from 1993) - (Titles 1 and 2 and Chapter 390, Guarantee part, before 1991) of the budget, including carryovers to the following year.

(2) Total expenditure in payment appropriations, including carryovers to the following year.

(3) Expenditure covering a period of 11½ months.

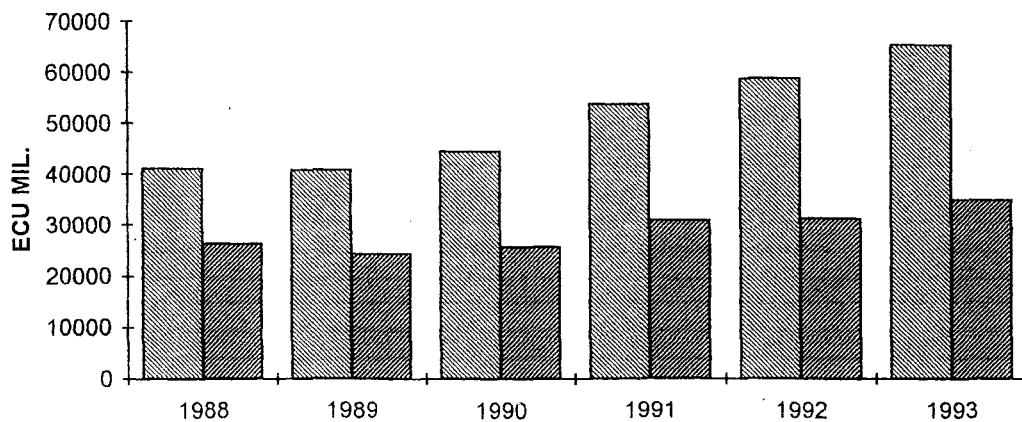
(4) Of which ECU 685.5 million non-automatic EAGGF Guarantee Section carryovers.

(5) Of which ECU 166.0 million non-automatic EAGGF Guarantee Section carryovers.

(6) Of which ECU 175.5 million non-automatic EAGGF Guarantee Section carryovers.

(7) Of which ECU 510.0 million non-automatic EAGGF Guarantee Section carryovers.

■ TOTAL EC EXPENDITURE ■ EAGGF GUARANTEE SECTION EXPENDITURE



1.4. Fixing of farm prices and related measures for 1993/94

The Council reached agreement on the 1993/94 prices on 27 May 1993², keeping, with a few changes (see below), the institutional prices applied in 1992/93. However, since 1993/94 is the first year of transition to the full application of the reform, some new mechanisms were introduced and some measures extended. These included:

- cereals: the introduction of a single target price (ECU 130/t) and intervention price (ECU 117/t) irrespective of species.

The premium for producers of potato starch was continued at the same level but production may not exceed 1.5 million tonnes;

- milk products: the intervention price for butter was reduced by 3% (from 1 July 1993) and the milk target price and the threshold prices adjusted accordingly. As far as quotas are concerned, the reallocation of "direct sales" to "deliveries" in Portugal and Germany and the 0.6% increase in the total guaranteed quantities for deliveries to meet indemnities to SLOM III producers (which does not apply to Spain, Greece and Italy) should be noted;

1.5. The agri-monetary situation

The agri-monetary system for the single market came into force on 1 January 1993. Its legal basis is Regulations (EEC) Nos 3813/92 and 1068/93. MCAs have been abolished. The system is based on the following principles:

- the ecu is the unit of account for fixing prices and amounts while payments are made in national currencies;
- the conversion rates used in agriculture are calculated on the basis of the market rates for the ecu.

The conversion between the ecu and national currency is carried out using:

- (a) for fixed currencies (the Belgian and Luxembourg franc, the krone, the mark, the French franc, the Irish pound and the guilder), the central rate applicable since 01.01.93 to 02.08.93;

² The details of this agreement are contained in the issue of "CAP Working Notes" on the 1993/94 agricultural prices - Council decisions.

- (b) for floating currencies (the drachma, the peseta, the lira, the escudo and sterling), a rate close to the average market rate. Except in exceptional circumstances, the agricultural conversion rates for fixed currencies are adjusted when currencies are realigned. In the case of the floating currencies, they may also be adjusted at the beginning of each month or, more rarely, on the 11th or 21st day of each month;
- the agricultural conversion rate applicable to a particular price or amount is that prevailing at the time when the operative event (the achievement of the economic goal of the operation in question) took place;
 - prices and some amounts fixed in green ecus are reduced when the green ecu is revalued. The impact on incomes of this reduction, or of that of the agricultural conversion rates, may be offset by an increase in certain amounts fixed in (green) ecus or through aid on a tapering scale.

There were two monetary realignments in 1993, one on 1 February and another on 14 May. As a result, the agri-monetary correction factor (switchover) rose from 1.195066 to 1.207509 and the coefficient for the reduction of prices in ecus had risen to 1.013088 by the beginning of the 1993/94 marketing year.

The agricultural conversion rates for fixed currencies remained unchanged (except for the Irish pound) while those for floating currencies were adjusted to reflect the new monetary situation.

On 2 August 1993 the Council of finance ministers decided to increase to 15% the bilateral margin within which the currencies participating in the ERM could fluctuate. Since no rates were changed, there was no currency realignment and the correction factor remained unaltered at 1.207509.

Since then the currencies of all the Member States have been regarded as floating and the agricultural conversion rates for floating currencies are regularly adjusted in line with the actual exchange rate situation (in accordance with (b) above).

Following the events of 2 August 1993, in order to avoid frequent changes which could destabilize the agricultural markets and in some circumstances reduce producers' incomes, the Commission decided temporarily to suspend all the rates for the automatic adjustment of agricultural conversion rates. On 21 December the Council amended Regulation (EEC) No 3813/92 to take account of the problems caused by revalued currencies. Thus, the monetary gaps permitted before green rates are changed, and which had previously been fixed at 4 points (-2/+2) have been increased to 5 points. This gap should not be exceeded in order to avoid speculative trade movement. In addition, if the situation deteriorates, this gap may be flexible, i.e. the franchise may move from -2/+3 to 0/+5; when the situation improves, it is brought back to its normal level (-2/+3).

1.6. CAP reform

On 21 May 1992 the agriculture Council reached a political agreement on the reform of the CAP¹ affecting most of the agricultural market organizations. The changes will be implemented over three marketing years, starting with 1993/94. The new provisions therefore partially concern the 1993 budget year, which covers the period from 16 October 1992 to 15 October 1993. However, payments under the new measures adopted for field crops and the premium for male cattle were not made until 16 October 1993 and will therefore be covered by the 1994 budget.

The Council adopted the three main guidelines proposed by the Commission, i.e.:

- a substantial cut in prices for agricultural products, to make them more competitive on internal and external markets;
- compensatory payments or premiums which are not directly linked to the quantities produced but which depend on the inputs involved;
- measures limiting the use of inputs, such as set-aside of arable land, restrictions on stocking rates and quotas.

Conscious of the need to encourage the restructuring of agricultural holdings, improve protection of the environment and the countryside and wishing to promote environment-friendly farming methods, the Council also adopted accompanying measures focusing on three schemes:

- the environmental aspects of farming;
- the afforestation of farmland;
- early retirement.

a) Arable crops

For cereals, a significant cut, spaced over three marketing years starting in 1993/94, will bring the target price down to ECU 110/tonne in 1995/96, i.e. a 29% reduction on current levels.

The difference between the target price and the threshold price will be ECU 45.

¹ For more details, see the issue of "CAP Working Notes 1992" published on 7 July 1992 on the reform of the common agricultural policy.

The cut in cereals prices will be offset by an aid per hectare calculated by multiplying a basic amount (ECU 25, ECU 35 and ECU 45 per tonne for the marketing years 1993/94, 1994/95 and 1995/96 respectively) by a regional yield which is the average of the yields recorded during the period 1986/86 to 1990/91. This amount will be granted on the basis of the crop areas recorded for the three previous marketing years.

The aid will be paid to producers of cereals, oilseeds and protein crops whose average production exceeds the equivalent of 92 tonnes of cereals provided that they subscribe to a programme to set aside 15% of their land normally used for those crops (this percentage applies to the 1993/94 marketing year).

The co-responsibility levy and the two aid systems for small farmers linked to the levy is abolished as of the 1992/93 marketing year.

From 1993/94 oilseeds will no longer benefit from guaranteed price, only an aid per hectare subject to regional variations on the basis of average cereal yields or average oilseed yields for individual regions. Aid of ECU 359/ha, paid in two instalments (one at the beginning and one at the end of the marketing year), adjustable in the light of world price trends, has been introduced.

From 1993/94, the arrangements applicable to protein crops (peas, field beans and sweet lupins) are to be replaced by an aid per hectare cultivated, equal to the regional yield of cereals expressed in tonnes per hectare multiplied by ECU 65.

- b) As regards tobacco, from 1993 a single premium is fixed for each group of varieties. It is increased by 10% in the case of contracts signed with producers' associations. The quotas are set at 370 000 tonnes for 1993/94 and 350 000 tonnes for subsequent marketing years.

Other measures were also adopted, including:

- the abolition of intervention and export refunds;
- the creation of a Community research and information fund, financed from a levy equal to not more than 1% of the premiums granted;
- the establishment of agencies in each Member State to monitor the implementation of the Community control scheme;
- the implementation of a programme for the conversion of certain varieties.

c) Milk products

The reform involves the following changes:

The Council decided to extend the additional levy system for seven years from 1993/94.

With regard to reference quantities, in view of market trends, the Council decided not to apply the 1% reduction initially planned for the 1992/93 marketing year, while maintaining the 1% reductions for 1993/94 and 1994/95 subject to market developments, in the light of which the Council again did not apply the reduction for 1993/94 but postponed it until the following marketing year (resulting in a total reduction of 2% in 1994/95). Again, this decision may be changed on the basis of market trends during the current marketing year.

The Council also decided to cut the price of butter by 3% in 1993/94 and 2% in 1994/95.

d) Beef/veal

The intervention price for beef is to be cut by 15% over three years. To offset the resulting loss of income, however, the premiums for the production of beef have been increased, but, to prevent excessive intensification, the Council decided to limit the support provided in the form of premiums by setting a maximum stocking rate per hectare of forage area, which will be reduced gradually to 2 LSU¹ per hectare in 1996. However, a derogation has been granted to farmers with less than 15 LSU, who may be eligible for premiums without having to comply with the maximum stocking rate (this derogation also applies to stockfarmers using intensive rearing under cover since there is no point in calculating stocking per hectare in their case).

Beef producers may be eligible for:

- a premium for male bovines payable a maximum of twice in the life of the animal. The premium is set at ECU 60 from 1 January 1993, ECU 75 from 1 January 1994 and ECU 90 for subsequent years, and
- a suckler cow premium payable per animal and limited for each producer to the number of premiums paid for 1990, 1991 or 1992, to be decided by the Member State concerned. The premium is also set to increase gradually: ECU 70 from 1 January 1993, ECU 95 from 1 January 1994 and ECU 120 for subsequent years.

1 LSU = livestock unit.

The two premiums may be increased by ECU 30 in the case of producers with less than 1.4 LSU per hectare (extensification premium).

The Member States, depending on their production structures, may also introduce either a calf processing premium of ECU 100 per young male dairy calf withdrawn from production before the age of 10 days, or an intervention system for lightweight animals, i.e. those with a carcass weight of 150 to 200 kg.

The intervention system for beef is also undergoing changes. These relate to the following:

- the fixing of ceilings on intervention buying-in-reducing the total in stages from 750 000 tonnes in 1993 to 350 000 tonnes in 1997;
 - the creation of a safety net in Member States where the market price is less than 60% of the intervention price during a reference period;
 - the restriction of intervention to quality meat, thus excluding young male cattle of a lower quality (0 in the carcass classification scale) as from 1993.
- e) In the sheepmeat sector, the existing premium arrangements are maintained and the individual ceilings per producer are set at 1 000 head in the less-favoured regions and at 500 head in other regions. Beyond those limits the premiums will be reduced by 50%. The premiums for lightweight sheep and for goats are increased to 80% of the normal premium. Premiums are granted on the basis of a reference year (1989, 1990 or 1991, to be decided by the Member State).

An additional reserve equal to 1% of the individual rights of producers in the less-favoured regions of each Member State is also being established. This is to be allocated exclusively to these regions in accordance with criteria to be laid down by the Member States.

There are rules on the transfer of rights between producers and between regions, but the Member States must take appropriate measures to prevent these rights from being transferred outside the sensitive areas or regions where sheep production is particularly

1.7. Set-aside

The Council decided by Regulation (EEC) No 1765/92 to end the multiannual set-aside scheme provided for in Article 2 of Regulation (EEC) No 2328/91, which had been in force since 1988.

The new applications for participation in the five-year scheme were restricted to the 1992 harvest.

Producers who continue to take part in the five-year scheme by virtue of contracts entered into before that date have the possibility of withdrawing from those contracts between 1 September and 15 December of the years 1992 to 1996 and opting for the scheme offered by the above-mentioned Regulation (EEC) No 1765/92.

This option is, however, available only to holdings subject to the set-aside obligation provided for in Article 7 of Regulation (EEC) No 1765/92.

A total of 1 668 631 hectares have been set aside under the five-year scheme (see table 5 below).

A very limited number of farmers have so far taken up the possibility of switching from the five-year scheme to the annual scheme. The figure in hectares is 93 894 ha for the whole Community, including 60 465 ha for the new Länder. There is more incentive in the new Länder to switch from the five-year to the annual scheme because of the large size of holdings and the degressive premiums applicable to large holdings.

TABLE N° 5
Results of set-aside (five-year scheme)

MEMBER STATE	Areas set-aside (ha)					Total	Switching to annual scheme
	New applications in marketing years						1988-1993
	1988-1989	1989-1990	1990-1991	1991-1992 (2)	1992-1993 (4)		
B	380	118	222	160	- 3	877	3
DK	-	-	4.596	3.545	15	8.156	0
DE(1)	167.364	51.924	79.777	183.710	- 67.362	415.413	67.362
EL	-	250	0	- 37(3)	0	213	0
ES	25.080	13.864	28.720	22.279	- 2.231	87.712	2.231
F	14.220	40.598	110.044	60.152	0	225.015	0
IR	1.141	486	52	32	- 68	1.643	68
IT	85.650	239.995	239.952	200.675	- 1.382	764.890	1.382
L	6	31	47	6	4	94	0
NL	2.446	5.885	6.696	268	84	15.379	45
PO
UK	52.091	48.820	27.654	3.477	- 22.803	109.239	22.803

Total EUR 12	348.378	401.971	497.760	474.267	- 93.746	1.628.631	93.894
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- (1): Including new Länder from the 1991/1992 marketing year.
(2): Including the changes under Article 12 of Regulation (EEC) No 1272/88.
(3): This area has been withdrawn from the five year scheme.
(4): Negative areas means areas switched to annual scheme.
.... : Scheme not applied.

1.8 Free supply of agricultural products to the countries of central and eastern Europe and the former USSR

Since 1989 the Community, acting under various regulations, has provided free supplies of agricultural products for the populations of a number of central and eastern European countries and the former USSR (see Financial Reports for 1990, 1991 and 1992).

The following tables show the cumulative expenditure, specifying, where appropriate, the expenditure for 1993.

1.8.1. Free supply of agricultural products to Poland and Romania decided on in 1989 and 1990

The final figures for expenditure on these supplies for Poland and Romania are given in the following tables:

<u>1st tranche appropriations for POLAND and ROMANIA (EAGGF)</u>	CU 149 million
<u>2nd tranche appropriations for POLAND and ROMANIA (PHARE)</u>	ECU 51 million
Total appropriations allocated	<u>ECU 200 million</u>

Product	Quantity Tonnes	Accounts entries (ECU million)	
		during 1993 fin. year	Aggregate up to end 1993

<u>POLAND (In 1992)</u>				
- 1st tranche (R.2247/89)	Bread wheat	800 000	-	75.1
	Barley	200 000	-	15.1
	Maize	100 000	-	6.4
	Olive oil	5 400	-	8.6
	Beef	10 000	-	10.1
	Citrus fruit	20 000	-	8.1
	TOTAL		0.0	123.4
 (in 1990)				
- 2nd tranche (R.457/90) Charged to PHARE (DG 1)	Bread wheat	300 000	-	27.1
	TOTAL FOR OPERATION		0.0	150.5

ROMANIA (In 1990)				
- 1st tranche (R.282/90)	Rye	62 500	-	3.6
	Maize	62 500	-	3.6
	Olive oil	2 500	-	4.1
	Butter	2 500	-	2.8
	Beef	10 000	-	9.6
	Total		0.0	23.7
(in 1990)				
- 2nd tranche (R.456/90) Charged to PHARE (DG I)	Rye	62 500	-	3.7
	Maize	62 500	-	3.6
	Olive oil	2 500	-	4.0
	- Costs of delay In taking over		-	0.7
	Butter	2 500	-	2.7
	Beef	10 000	-	9.5
	Total		0.4	24.2
TOTAL FOR OPERATION			0.4	47.9

The costs incurred by the delay in taking over products by the authorities to which they were consigned at the dates planned are to be repaid by the Commission (Decision C(91) 1672). So far ECU 727 322.2 has been repaid in this way.

However, it should be noted that the total cost to the budget, including the costs of delays, is ECU 198.4 million (ECU 7.3 million to the 1989 budget, ECU 183.3 million to the 1990 budget, ECU 7.4 million to the 1991 budget and ECU 400 000 to the 1992 budget).

Not all of this amount has been charged to the Guarantee Section. ECU 51.3 million, the cost of the second tranches for Poland and Romania, was prefinanced by the EAGGF and finally taken over following its charging to the budget line for cooperation with developing and non-member countries.

These products have been placed on sale in local markets and the proceeds of those sales used to set up local currency counterpart funds. These funds will be used, in conjunction with the Phare programme, for projects related to the modernization of agricultural structures in the countries concerned.

1.8.2. Free supply of agricultural products to Bulgaria, Romania and the CIS decided on in 1991

The general climate of political change in the East, which began in 1989/90 in central and eastern Europe, spread in 1991 to the former Soviet Union.

Following the Rome European Council in December 1990, the Council of Ministers adopted measures to assist Bulgaria (ECU 27 million), Romania (ECU 53 million) and the former Soviet Union (ECU 250 million) by supplying food and by providing ECU 500 million in loan guarantees for exports of agricultural and food products.

The detailed rules for the application of these various programmes were adopted between May and July 1991.

All these operations, costing a total of ECU 330 million, were financed by the EAGGF from appropriations carried over from 1990.

Under the regulations adopted, the total quantities supplied from 1991 were as follows:

Product	Quantity Tonnes	Accounts entries (ECU million)	
		during 1993 fin. year	Aggregate up to end 1993

ROMANIA (In 1991)

Bread wheat	50 000	0.009	3.9
SMP	2 000	-	2.8
Butter	5 000	-	6.8
Sunflower oil	20 000	-	10.6
Sugar	20 000	-	15.8
Baby food	1 500	-	4.1
Whole-milk powder	2 000	-	4.9
Cost of checks		-	0.2
TOTAL FOR OPERATION		0.009	49.1

(R. 597/91)
TOT APPROP
ECU 80 million

BULGARIA (in 1991)

SMP	7 500	-	8.2
Butter	4 000	-	5.6
Beef	11 000	-	12.8
TOTAL FOR OPERATION		0.0	26.6

The products supplied to Romania and Bulgaria came partly from Community intervention stocks (wheat, skimmed milk powder and butter) and partly from purchases on the Community market (baby food, sugar, sunflower oil and whole milk powder).

Product	Quantity Tonnes	Accounts entries (ECU million)	
		during 1993 fin. year	Aggregate up to end 1993

Former USSR (in 1991)				
(R. 598/91) APPROP ECU 250 million <u>The goods were transported mainly by non-governmental organizations</u>	Beef (quarters)	8 000	-	9.5
	Beef (tinned)	12 737	0.004	27.6
	Pigmeat	5 200	-	8.0
	Pasta	2 500	-	1.9
	Tomato concentrate	3 000	-	2.4
	Baby food	7 300	0.004	20.4
	Whole-milk powder	48 800	0.06	142.1
	Checks & analyses		2.19	2.6
	Transport costs		0.08	30.8
	TOTAL FOR OPERATION			2.33

The operations concerning the former Soviet Union mainly involved packaged products specially purchased on the Community market.

These goods were carried and distributed to the addressees in the former Soviet Union (the whole territory apart from the Baltic Republics) mainly under the responsibility of non-governmental organizations.

Implementation in the former Soviet Union using non-governmental organizations proved particularly difficult.

1.8.3. Free supply of agricultural products to Moscow, St Petersburg and other Russian towns, decided on in 1992

Following the European Council on 9 and 10 December 1991, it was decided to send emergency food aid to the people of Moscow, St Petersburg and other Russian towns, worth a total of ECU 200 million.

Two Council Regulations, one based on the market organization regulations (ECU 95 million), the other on Articles 43 and 235 of the Treaty (ECU 100 million) were approved by the Council on 19 December 1991 and 10 February 1992 respectively. Funding was provided by the EAGGF Guarantee Section: ECU 100 million from appropriations carried over from 1991 and ECU 95 million from 1992 appropriations.

The total quantities supplied from 1992 under those regulations were as follows:

Product	Quantity Tonnes	Accounts entries (ECU million)		
		during 1993 fin. year	Aggregate up to end 1993	
MOSCOW, ST PETERSBURG (In 1992)				
(R.3767/91)				
APPROPRIATION ECU 95 million	SMP	13 000	-	12.7
	Butter	12 500	0.003	14.9
	Beef	47 200	(0.11)	67.9
	TOTAL FOR OPERATION		(0.11)	95,5
MOSCOW, ST.PETERSBURG, ETC (In 1992)				
(R.330/92)				
APPROPRIATION ECU 100 million	SMP	21 000	(0.008)	18.5
	Butter	25 000	0.23	27.4
	Beef	23 000	12.55	23.7
	Baby food	4 500	0.003	9.8
	White sugar	7 000	-	2.9
	Rapeseed oil	17 500	4.41	13.1
	TOTAL FOR OPERATION		17.18	95.4

1.8.4. Free supply of agricultural products to Albania, decided on in 1992

A group of experts from the Commission, in its capacity as coordinator of G-24, visited Albania in 1991 and noted the alarming state of the economy in that country. To meet the basic and urgent needs of the population, the Council decided on aid in the form of food aid consisting of agricultural products from intervention stocks.

Italy had established a military supply system to channel food aid from that country to various regions within Albania. This system was kept in place by Italy and used to transport Community food aid by land (Pellicano).

The Commission bore the costs of land transport which had been met by Italy between 1 January and 31 December 1992.

The total quantities supplied under the various Regulations from 1992 are as follows:

Product	Quantity Tonnes	Accounts entries (ECU million)	
		during 1993 fin. year	Aggregate up to end 1993

ALBANIA (In 1992) (R. 2938/91)				
	Bread wheat	100 000	8.7	8.7
Charged to PHARE (DG I)	TOTAL FOR OPERATION		8.7	8.7

N.B. : This amount was prefinanced by the EAGGF Guarantee Section and charged in fine against the appropriations for cooperation with non-Community countries.

ALBANIA (In 1992) (R. 3860/91) APPROPRIATION ECU 35 million				
	Bread wheat	130 000	2.6	10.8
	Flour	38 000	2.0	* 3.9
	Meal	2 000	0.28	0.3
	SMP	5 000	(0.03)	4.5
	Butter	1 000	0.08	1.4
	Beef	11 000	-	13.9
	TOTAL FOR OPERATION		4.92	34.8

* About ECU 250 000 still to be booked (to be entered in the accounts in 1994).

Product	Quantity Tonnes	Accounts entries(ECU million)	
		during 1993 fin. year	Aggregate up to end 1993

ALBANIA (in 1992)			
(R. 1567/92)			
APPROPRIATION			
ECU 45 million			
Bread wheat	217 880	14.29	* 19.4
Flour	72 500	4.33	** 4.3
Milled rice	2 000	0.42	0.4
SMP	5 000	4.32	4.3
Beef	9 000	13.78	13.8
TOTAL FOR OPERATION		37.13	42.2

* About ECU 1 850 000 still to be booked (to be entered in the accounts in 1994)

** About ECU 1 350 000 still to be booked (to be entered in the accounts in 1994)

ALBANIA (in 1992)			
(R. 3106/92)			
APPROPRIATION			
ECU 40 million			
(including operation Pellicano)			
Bread wheat	120 000	7.47	* 7.5
Flour	30 000	3.37	3.4
Meal	3 500	0.47	0.5
Pasta	1 000	0.16	0.2
Olive oil	2 000	2.69	2.7
Butter	5 000	5.58	5.6
Beef	5 000	4.09	4.1
Sugar	10 000	3.06	3.1
TOTAL FOR OPERATION		26.90	26.9
PELLICANO:			6.0

* About ECU 2 800 000 still to be booked (to be entered in the accounts in 1994)

1.8.5. Free supplies of agricultural products to the Baltic States, decided on in 1992

To improve the supply conditions of the populations of Estonia, Latvia and Lithuania and also maintain those countries' livestock herds, the Council adopted two regulations making cereal products held in Community intervention stocks available to the Baltic States.

The total quantities supplied under those Regulations in 1992 were as follows:

Product	Quantity Tonnes	Accounts entries(ECU million)	
		during 1993 fin. year	Aggregate up to end 1993

BALTIC STATES (R. 3861/91) (in 1992)
APPROPRIATION ECU 45 million

Estonia	Bread wheat	60 000	-	4.4
	- Flour	2 000	-	0.2
	Feed wheat	10 000	-	0.7
	Barley	50 000	0.56	3.7
	Rye	20.000	0.001	1.4
	TOTAL		0.56	10.4

Latvia	Bread wheat	80 000	(0.021)	5.9
	Barley	60 000	0.60	3.9
	Rye	50 000	0.002	3.5
	TOTAL		0.58	13.9

Lithuania	Bread wheat	150 000	0.08	10.8
	Barley	85 000	1.08	6.1
	Rye	20 000	0.001	1.4
	TOTAL		1.16	18.3

TOTAL FOR OPERATION 2.30 42.5

Product	Quantity Tonnes	Accounts entries (ECU million)	
		during 1993 fin. year	Aggregate up to end 1993

<u>BALTIC STATES (R. 2335/92) (In 1992)</u>				
APPROPRIATION ECU 45 million				
Estonia	Bread wheat	60 000	4.65	4.7
	Feed wheat	10 000	0.51	0.8
	Barley	75 000	5.00	5.7
	TOTAL		10.16	11.2
Latvia	Bread wheat	80 000	5.15	6.5
	Barley	25 000	1.16	1.9
	Rye	50 000	3.25	3.9
	TOTAL		9.56	12.4
Lithuania	Bread wheat	200 000	16.10	16.1
	Rye	74 000	6.16	6.2
	TOTAL		22.26	22.3
TOTAL FOR OPERATION			41.97	45.8

1.8.6. Free supply of agricultural products to the victims of the conflict in the former Yugoslavia, decided on in 1992

The Council decided on 2 July 1992 on aid amounting to ECU 120 million as humanitarian assistance to refugees and displaced persons in the former Yugoslavia.

Out of this total, ECU 72.5 million was intended for food aid from the EAGGF Guarantee Section appropriations. This portion was mobilized through the adoption of two Regulations:

- Council Regulation (EEC) No 2139/92 of 23 July 1992, which provided for the mobilization of intervention products, and

- Council Regulation (EEC) No 2793/92 of 21 September 1992, which also provided for the purchase of products on the Community market.

Product	Quantity Tonnes	Accounts entries (ECU million)	
		during 1993 fin. year	Aggregate up to end 1993

<u>FORMER YUGOSLAVIA</u> (R. 2139/92) APPROPRIATION ECU 35 million			
Flour	96 614	8.59	* 8.6
Pasta	2 064	0.35	0.4
Vitamin-enriched milk powder	935	0.89	0.9
Tinned beef	5 345	9.29	9.3
TOTAL FOR OPERATION		19.1	19.1
MADE AVAILABLE TO ECHO			11.5

* About ECU 3 400 000 still to be booked (to be entered in the accounts in 1994).

FORMER YUGOSLAVIA (R. 2793/92)	<u>managed by ECHO</u>
APPROPRIATION ECU 72.5 million, minus the ECU 35 million under R. 2139/92, <u>i.e. ECU 37.5 million</u>	
N.B. : These appropriations were used primarily to finance the food components (sugar, cheese, corned beef, tinned fish, etc.) of family parcels for distribution, by way of priority, to refugees.	

Furthermore, in addition to normal expenditure on withdrawals, the EAGGF has met the costs of sorting, packing and transport to the Community frontier of fruit and vegetables withdrawn from the market, particularly potatoes and oranges, which have been made available to charitable organizations approved by the Member States for that purpose and distributed free of charge to victims of the conflict in the former Yugoslavia.

Table 6: 1993 budget appropriations and expenditure in 1993

	Initial approps. 1993	Transfers before SAB n° 1/93	BRS					Transfers after SAB		Final approps. 1993	1993 expenditure	
			PDSAB 18.3.93	Approps. in item B0-40	Letter of amendment n° 1	Letter of amendment n° 2	Total SAB 02.12.93	n° 25/93	n° 26/93		ECU m	% of Initial approps.
B1-10 Cereals and rice	7.103,0		- 547,0	1,0	- 187,0		- 733,0		267,0	6.637,0	6.629,8	93,3%
B1-11 Sugar	2.000,0		57,0	31,0	3,0		91,0		98,0	2.189,0	2.188,6	109,4%
B1-12 Oils and fats, of which:	4.835,0		497,0	- 2,0	5,0		500,0		197,5	5.532,5	5.531,6	114,4%
olive oil	2.109,0		190,0	- 2,0	5,0		193,0		161,3	2.463,3	2.468,1	117,0%
oilseeds	2.726,0		307,0				307,0		36,2	3.069,2	3.063,4	112,4%
B1-13 Protein plants	728,0		119,0				119,0		237,0	1.064,0	1.083,8	148,9%
B1-14 Fibre plants	717,0		165,0		- 2,0		163,0		- 19,0	861,0	860,6	120,0%
B1-15 Fruit and vegetables	1.483,0		260,0				260,0		- 68,6	1.674,4	1.672,2	112,8%
B1-16 Products of vinegrowing	1.535,0		131,0				131,0		- 156,0	1.510,0	1.509,6	98,3%
B1-17 Tobacco	1.274,0		127,0				127,0	- 8,9	- 224,0	1.168,1	1.165,1	91,5%
B1-18 Other products	279,0		24,0				24,0			303,0	190,0	68,1%
Total Title B1-1	19.954,0	0,0	833,0	30,0	- 181,0	0,0	682,0	- 8,9	331,9	20.959,0	20.831,3	104,4%
B1-20 Milk and milk products	5.315,0		- 153,0	22,0	38,0		- 93,0		- 9,0	5.213,0	5.211,3	98,0%
B1-21 Beef/veal	3.811,0		542,0		- 229,0		313,0		- 137,0	3.987,0	3.986,3	104,6%
B1-22 Sheepmeat and goatmeat	1.833,0		434,0				434,0		- 7,4	2.259,6	1.800,4	98,2%
B1-23 Pigneat	256,0		15,0				15,0		- 69,5	201,5	200,9	78,5%
B1-24 Eggs and poultry meat	241,0		11,0				11,0		39,0	291,0	290,9	120,7%
B1-25 Other animal products	150,0		62,0				62,0		- 54,0	158,0	134,7	89,8%
B1-26 Fisheries	27,0		6,0				6,0			33,0	32,4	119,9%
Total Title B1-2	11.633,0	0,0	917,0	22,0	- 191,0	0,0	748,0	0,0	- 237,9	12.143,1	11.657,0	100,2%
B1-30 Non-Annex II products	700,0		45,0				45,0			745,0	743,5	106,2%
B1-31 Accession compensatory amounts	25,0		- 12,0	- 3,0			- 15,0			10,0	7,1	28,6%
B1-32 Monetary compensatory amounts	- 1,0		128,0				128,0		10,0	137,0	136,4	> 1.000%
B1-33 Food-aid refunds	198,0		68,0				68,0		- 105,0	161,0	160,4	81,0%
B1-34 Interest	100,0		5,0				5,0			105,0	100,3	100,3%
B1-35 Free distribution	150,0		0,0				0,0		- 19,0	131,0	130,2	86,8%
B1-36 Measures to combat fraud	22,0	60,0	0,0				0,0			82,0	80,1	364,2%
B1-37 Clearance of previous years' accounts	- pm -		- 218,0			- 147,0	- 365,0		- 19,0	- 384,0	- 384,8	- pm -
B1-38 Rural development	432,0		75,0				75,0		- 14,0	493,0	444,7	102,9%
B1-39 Other measures			24,0				24,0		- 24,0	0,0	0,0	- pm -
Total Title B1-3	1.626,0	60,0	115,0	- 3,0	0,0	- 147,0	- 35,0	0,0	- 171,0	1.480,0	1.417,9	87,2%
B1-40 Set-aside	489,0		6,0		- 65,0		- 59,0		- 3,0	427,0	426,8	87,3%
B1-41 Income aid	59,0		13,0				13,0		- 36,0	36,0	35,8	60,6%
B1-50 Accompanying measures	182,0		0,0				0,0		116,0	298,0	221,7	121,6%
TOTAL EAGGF-Guarantee Section	33.943,0	60,0	1.884,0	49,0	- 437,0	- 147,0	1.349,0	- 8,9	0,0	35.343,1	34.590,4	101,9%
B0-40 Reserves and provisions	109,0	- 60,0	0,0	- 49,0			- 49,0			0,0		
TOTAL	34.052,0	0,0	1.884,0	0,0	- 437,0	- 147,0	1.300,0	- 8,9	0,0	35.343,1	34.590,4	101,6%
B1-60 Monetary reserve	1.000,0									1.000,0	0,0	0,0%

2. FINANCING OF THE MARKETS

2.1. Comparison between original appropriations and expenditure in 1993

The original EAGGF guarantee appropriations amounted to ECU 34 052 million.⁽¹⁾

Expenditure for the financial year totalled ECU 34 590.4 million. On top of this is expenditure incurred using carryovers from 1992 amounting to ECU 157.7 million.

The difference between the original appropriations and actual expenditure is explained by the fact that agricultural expenditure, which is significantly affected by external factors (e.g. the weather, the international trade situation, fluctuations in the US dollar/ecu parity) often departs from the original forecasts made 20 months before some items of expenditure are actually incurred.

A supplementary and amending budget was accordingly adopted to take account of the new data available, thus reducing the gap between final appropriations and expenditure (see Table 7).

Thus, taking into account supplementary and amending budget 1/93 adopted by the budget authority and transfers which increased the total EAGGF guarantee appropriations subject to the guideline to ECU 35 343 million⁽²⁾, unused appropriations for 1993 totalled ECU 243 million⁽³⁾, i.e. 0.7% of the EAGGF guarantee budget.

Differences between original appropriations and actual expenditure are the result of two types of factors, namely:

- non-market factors, accounting for a total of ECU 912 million, such as the impact of monetary realignments within the EMS, the variation in the US dollar/ecu parity, the outcome of the clearance of accounts for previous years, compensation paid for non-allocation of milk quotas (SLOM) and the programme for the restructuring of milk production;
- factors specific to the markets.

A. NON-MARKET FACTORS

These can be summed up as follows:

-
- (1) Not including the monetary reserve of ECU 1 billion
- (2) As a consequence, since the initial budget for subsection B1 provided for appropriations of ECU 34 052 million, the appropriations allocated to that subsection were increased by ECU 1 291 million during the financial year.
- (3) Not including ECU 510 million, which were carried over non-automatically to 1994.

1. The impact of monetary realignments within the EMS:
+ ECU 1 164 million

The monetary realignments of September and November 1992 and January and May 1993 affected the switchover coefficient, raising it from 1.145 to 1.207 and incurring additional expenditure of ECU 1 164 million for 1993.

The Commission proposal to discontinue the system has not yet been accepted by the Council. The latter decided to extend the "switchover" system beyond 1 January 1993 to 31 December 1994.

2. The impact of the dollar: - ECU 182 million
(see page 2).

3. The budget impact of the clearance of accounts for previous years: - ECU 385 million

In accordance with the Commission decisions in September 1992 and July 1993 regarding the clearance of accounts for 1989, ECU 385 million was recovered from the Member States in 1993, including ECU 127 million by virtue of the correction relating to 1989 as a result of the failure of Italy and Spain to apply the additional levy on milk.

While the correction amounted to ECU 372 million, ECU 245 million was left for the two Member States to finance the buying-back of production quotas.

On top of those factors are two points specific to Chapter B1-20 (milk and milk products):

4. Compensation paid for the non-allocation of milk quotas (SLOM): + ECU 275 million

The Commission paid out ECU 275 million by virtue of its legal obligation to compensate "SLOM" milk producers not allocated milk quotas.

5. Payments connected with the milk production restructuring programme: + ECU 40 million

In accordance with the Commission decision on the restructuring of milk production adopted as part of the 1993/94 prices review, the Commission paid ECU 40 million at the end of the financial year.

Table n° 7

Gaps between expenditure and appropriations

ECU mil.

CHAPTERS	GAPS EXPENDITURE- INITIAL APPROPRIATIONS	GAPS EXPENDITURE- FINAL APPROPRIATIONS (1)
	(2)	(2)
B1-10. Cereals and rice	- 474	- 3(3)
B1-11. Sugar	157	0
B1-12. Oils and fats	699	- 1
B1-13. Protein plants	356	0
B1-14. Fibre plants	143	- 1
B1-15. Fruit and vegetables	189	- 2
B1-16. Wine	- 25	0
B1-17. Tobacco	- 109	- 3
B1-18. Others measures	- 89	- 105(3)
TITLE 1	847	- 115
B1-20. Milk and milk products	- 126	- 2
B1-21. Beef and veal	175	- 1
B1-22. Sheapmeat and goatmeat	- 33	- 109(3)
B1-23. Pigmeat	- 55	- 1
B1-24. Eggs and poultry meat	50	0
B1-25. Other measures	- 15	0
B1-26. Fisheries	6	- 1
TITLE 2	2	- 113
B1-30. Non-Annex II products	44	- 1
B1-31. ACAs	- 15	- 3
B1-32. MCAs	137	- 1
B1-33. Refunds on food aid	- 37	- 1
B1-34. Reimbursement interest	0	- 5
B1-35. Free distribution	- 20	- 1
B1-36. Fraud prevention	- 2	- 2
B1-37. Clearance previous year	- 385	- 1
B1-38. Rural development	13	0(3)
TITLE 3	- 265	- 15
B1-40. Set-aside	- 62	0
B1-41. Income aid	- 23	0
TITLE 4	- 85	0
B1-50. Accompanying measures	40	0
TITLE 5	40	0(3)
TOTAL	+ 538	- 243

(1) I.e. including SAB 1/93 and transfers.

(2) For details see table 6.

(3) Not including non automatic carryovers (see details point 4.1.2.3.).

B. BUDGETARY ANALYSIS OF THE MAIN CHAPTERS AND/OR ARTICLES

The main events explaining the difference between the initial appropriations and actual expenditure⁽¹⁾ are summed up below.

PLANT PRODUCTS

<u>Chapter B1-10: Cereals and rice</u>	- ECU 474 million
of which: cereals	- ECU 443 million
rice	- ECU 31 million

The main reasons explaining this difference are the following:

Firstly, a serious drought in many producer regions affected both cereals and rice harvests; in addition, the rise in world prices during the 1992/93 marketing year resulted in less being spent on export refunds.

However, the significant under-utilization which could have resulted was partly offset by substantial buying-in as operators wished to face the period of falling prices, in line with the reform of the CAP, with minimum stocks. Furthermore, the fall in world prices during 1993/94 brought about significant expenditure on stock depreciation.

<u>Chapter B1-11: Sugar</u>	+ ECU 157 million
-----------------------------	-------------------

<u>Article 110: Refunds</u>	+ ECU 190 million
-----------------------------	-------------------

The rise in requirements is the result of an increase in exports of sugar subject to quotas at an average rate of refund which was higher than that used to draw up the budget since the average world price was lower than anticipated.

<u>Article 111: Intervention</u>	- ECU 32 million
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Expenditure on the various items was close to the original estimates.

<u>Chapter B1-12: Oils and fats</u>	+ ECU 699 million
-------------------------------------	-------------------

1. <u>Olive oil</u>	+ ECU 361 million
---------------------	-------------------

The overrun mainly involved the following articles:

<u>Article 121: Production aid</u>	+ ECU 187 million
------------------------------------	-------------------

This overrun is mainly due to payments by Italy of outstanding balances from five marketing years prior to 1992/93.

(1) Monthly carryovers under the warning system give a detailed view of actual expenditure compared with the appropriations allocated.

Article 123: Intervention in the form of storage of olive oil

+ ECU 172 million

Contrary to the budget assumptions, there were purchases into public intervention, indeed, in substantial quantities (132 000 t), and aid was paid on 180 000 t in private storage.

2. Oilseeds + ECU 338 million

The main factor was an overrun on appropriations for production support (+ ECU 287 million). This was due to a greater area eligible for the aid than anticipated, in particular in Spain, where many producers chose to grow sunflower seed, which is more resistant to a shortage of water.

Chapter B1-13: Protein plants + ECU 356 million

Article 130: Peas and field beans + ECU 140 million

The reasons for under-utilization are the switch from 1992 to 1993 in payments owing to the late start to the 1992 harvest and a smaller reduction in the guide price than expected on account of a poor harvest.

As from 1993/94, the system of aid per hectare for such products has been incorporated into that for arable crops.

Article 131: Dried fodder + ECU 219 million

A substantial rise in production was one of the causes in the overrun observed, but it also stems from the very early processing carried out by operators, who thus received the higher aid (former scheme for cereals) applying prior to 1 July 1993, given that the fall in the price for barley resulted in a reduction in the aid.

Chapter B1-14: Fibre plants + ECU 143 million

Article 141: Cotton + ECU 143 million

The high expenditure can be explained by a fall in the world price and a bigger harvest than expected; the overrun in the MGQ should have resulted in a 20% price reduction, limited to 15% by the Council.

Chapter B1-15: Fruit and vegetables + ECU 189 million

Article 150: Fresh fruit and vegetables + ECU 341 million

The overrun was due to a sharp increase in quantities exported and thus in refunds and to major withdrawals of apples, peaches and nectarines.

Article 151: Processed fruit and vegetables

- ECU 152 million

Expenditure was lower than anticipated as a result of a fall in aid for processing and smaller eligible quantities than expected.

Chapter B1-16: Vine-growing products - ECU 25 million

Table wine production was below the forecast and the quantities to be withdrawn were lower than the budget assumptions.

Article 162: Taking-over of alcohol from compulsory distillation - ECU 108 million

The under-utilization was due to lower expenditure on depreciation as a result of a fall in quantities purchased and smaller losses on sales given the fall in quantities sold.

Chapter B1-17: Tobacco - ECU 109 million

Expenditure was down as a result of exports being lower than expected and lower expenditure on storage (less quantities purchased, lower depreciation and stocks sold at higher prices).

ANIMAL PRODUCTSChapter B1-20: Milk and milk products - ECU 126 million

Milk production remained below quotas with low production in the five new German Länder in particular; the articles showing the greatest differences are the following:

Article 200: Refunds + ECU 124 million

The rise in refunds offset the drop in expenditure which could have resulted from smaller quantities of butter exported; the situation was the opposite in the case of exports of skimmed-milk powder, i.e. the effect of the fall in refunds was offset by a higher quantity exported than forecast.

Article 202: Intervention in the form of aid for use of skimmed milk - ECU 229 million

Aid for skimmed-milk powder for use as feed for calves was down and covered a smaller quantity.

Article 203: Intervention storage of butter and cream - ECU 148 million

Firm prices on the market in several Member States kept buying-in down.

Article 206: Other measures - ECU 206 million
 The cost of measures for the cessation of, or reduction in, milk production in 1991/92 was lower than expected. This under-utilization was limited by higher expenditure on promotion campaigns and measures to improve quality for 1993/94, undertaken on account of the discontinuation of the co-responsibility levy (as from 1 April 1993).

Article 209: Other intervention + ECU 315 million
 This covered compensation for "SLOM" milk producers not allocated milk quotas and the payment of measures for the restructuring of milk production adopted as part of the 1993/94 prices review.

Chapter B1-21: Beef/veal + ECU 175 million

Article 210: Refunds + ECU 176 million
 This overrun was due to a shift from exports from intervention to exports from the market.

For the rest, the overrun in expenditure on the special premium for adult bovine animals in 1992 as a result of the increase in the number eligible (Article 212) was offset by under-utilization on intervention storage (Article 211).

Chapter B1-22: Sheepmeat and goatmeat - ECU 33 million

It is not apparent from this slight under-utilization that in the face of adverse market conditions, the Commission decided to bring forward the second advance on the ewe premium and to make the payment in respect of the 1993 financial year. The SAB took this into account. However, certain Member States were not able to make these payments earlier than planned and a request for a carryover to 1994 was proposed in respect of this Chapter.

Chapter B1-23: Pigmeat - ECU 55 million

Article 231: Intervention - ECU 32 million
 Contracts concluded and paid in 1993 cover very small quantities.

Article 239: Other intervention - ECU 20 million
 Expenditure on combating epizootics was low.

Chapter B1-24: Eggs and poultrymeat + ECU 50 million

Article 241: Refunds on poultrymeat + ECU 51 million
 This overrun was due to higher exports than forecast not offset by the fall in refunds decided in July.

Chapter B1-26: Fishery products + ECU 6 million

Although small, this overrun represents a major proportion of the total budget for the Chapter (ECU 27 million). It was due to a difficult market situation, involving a collapse in prices as a result of the fall in consumption and cheap imports, leading to higher quantities withdrawn than anticipated.

OTHER SECTORS**Chapter B1-30: Refunds on non-Annex II products
+ ECU 44 million**

Exports of goods obtained by processing agricultural products were higher than expected.

Chapter B1-32: MCAs + ECU 137 million

The introduction of the single market on 1 January 1993 implied, by the same token, the abolition of MCAs, the dismantlement of which had almost been completed before the monetary realignments in September and October 1992.

However, the devaluation of certain Community currencies resulted in negative MCAs in Italy, the United Kingdom, Spain and Greece up to 1 January 1993, the date the system was abolished.

Chapter B1-33: Refunds on food aid - ECU 37 million

The main reason for the under-utilization was lower expenditure on cereals following a fall in refunds and in the number of invitations to tender.

Chapter B1-35: Distribution of agricultural products to deprived persons in the Community - ECU 20 million

Not all appropriations could be used as certain Member States were not able to dispose of the goods allocated to them by the time limits laid down.

Chapter B1-38: Rural development schemes linked to market operations + ECU 13 million

A significant overrun due to the increase in the ewe premium in less-favoured, mountain and hill areas (+ ECU 85 million) was offset by under-utilization in respect of the suckler cow premium in mixed herds (smaller number of eligible animals than expected, giving - ECU 22 million) and aid to small producers of arable crops (- ECU 40 million), discontinued after the 1991/92 marketing year.

Chapter B1-40: Set-aside - ECU 62 million

The under-utilization relates to the special scheme for temporary set-aside for 1991/92, where expenditure was lower than forecast.

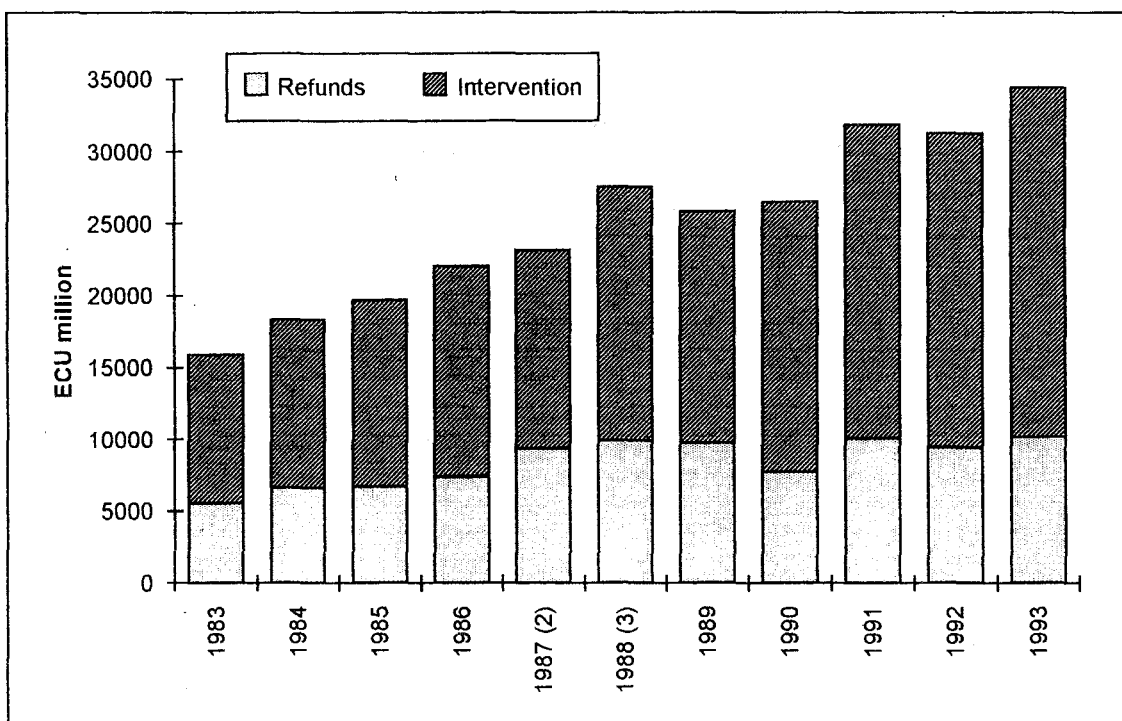
Chapter B1-41: Income aid - ECU 23 million

The under-utilization stems from problems in implementing and in the launching the new programmes, in particular in Spain.

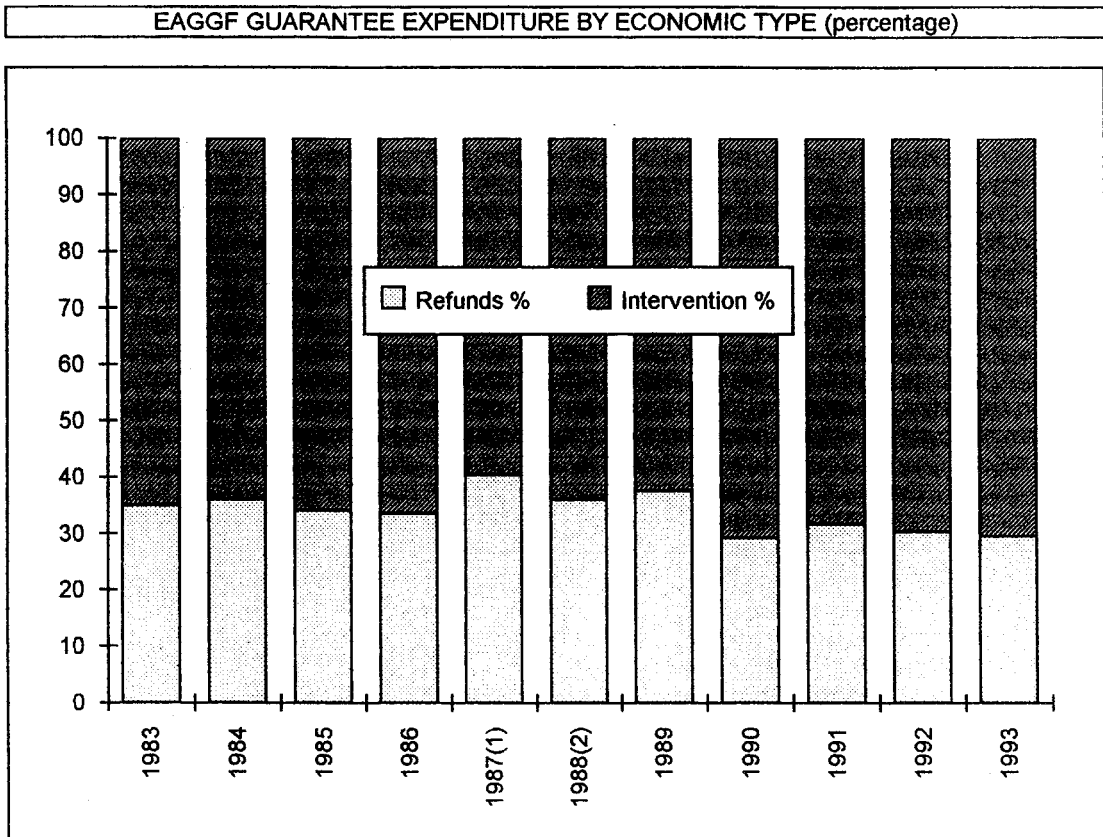
Chapter B1-50: Accompanying measures + ECU 40 million

The rate of implementation of the programmes under new measures approved by the Council on 30 July 1992 is the reason for the overrun. Part of the latter is covered by a request for a carryover to 1994 following late declarations by the Member States.

EAGGF GUARANTEE EXPENDITURE BY ECONOMIC TYPE (1)



- (1) No counting the consequences of emergency measures, clearance of accounts, community compensation measures or miscellaneous measures.
- (2) Expenditure against the 1987 budget (10 months)
- (3) Expenditure against the 1988 budget (11,5 months)



- (1) Expenditure against the 1987 budget (10 months)
- (2) Expenditure against the 1988 budget (11 1/2 months)

TABLE 8

Breakdown of agricultural expenditure by economic type (1)

(ECU million)

Chapter	Export refund		Storage		Price compensating Aids	Other intervention			Total Gross e=a+b+c+d	Co-responsibility levy f	Budget expenditure (1993) (3) g=e+f
	a	of which food aid a'	b	of which depreciation b'		d	of which guidance premiums d'	of which structural measures			
B1.10 Cereals and rice	2.954,3	106,1	2.720,8	2.428,0	948,5	-	-	-	6.623,6	89,6	6.713,2
B1.11 Sugar	1.532,4	1,0	529,6	-	127,7	-	-	-	2.189,6	-	2.189,6
B1.12 Oils and fats	68,8	-	177,3	153,1	5.281,5	-	-	-	5.527,6	-	5.527,6
in which: olive oil	(68,8)	-	(177,3)	(153,1)	(2.218,1)	-	-	-	(2.464,2)	-	(2.464,2)
in which: oilseeds	-	-	(p.m.)	-	(3.063,4)	-	-	-	(3.063,4)	-	(3.063,4)
B1.13 Protein crops	-	-	-	-	1.083,8	-	-	-	1.083,8	-	1.083,8
B1.14 Fibre plants	-	-	-	-	860,6	-	-	-	860,6	-	860,6
B1.15 Fruit and vegetables	187,5	-	1,8	-	756,1	718,6	113,6	-	1.664,0	-	1.664,0
in which: fresh	(156,4)	-	-	-	(192,7)	(718,6)	(113,6)	-	(1.067,7)	-	(1.067,7)
in which: processed	(31,1)	-	(1,8)	-	(563,4)	-	-	-	(596,3)	-	(596,3)
B1.16 Wine / Alcohol	100,2	-	290,6	210,3	174,0	944,8	403,8	-	1.509,6	-	1.509,6
B1.17 Tobacco	36,2	-	17,7	22,0	1.118,7	26,6	26,6	-	1.163,8	-	1.163,8
B1.18 Other products (2)	-	-	-	-	190,0	-	-	-	190,0	-	190,0
B1.20 Milk products	2.340,8	53,3	293,8	125,1	1.985,7	668,2	668,2	-	5.288,5	24,0	5.264,5
B1.21 Beef / veal	1.711,2	-	1.383,1	1.126,0	892,1	-	-	-	3.986,3	-	3.986,3
B1.22 Sheepmeat and goatmeat	-	-	3,9	-	1.796,5	-	-	-	1.800,4	-	1.800,4
B1.23 Pigmeat	193,5	-	2,4	-	-	-	-	-	195,9	-	195,9
B1.24 Eggs and poultry	290,9	-	-	-	-	-	-	-	290,9	-	290,9
B1.25 Other animal product aid meas.	-	-	-	-	88,8	-	-	-	88,8	-	88,8
B1.26 Fisheries guarantee fund	0,1	-	0,5	-	18,0	13,8	-	-	32,4	-	32,4
B1.30 Non-Annex II products	743,5	-	-	-	-	-	-	-	743,5	-	743,5
B1.38 Differential application of agricultural market mechanisms	-	-	-	-	444,7	-	-	-	444,7	-	444,7
B1.40 Set-aside	-	-	-	-	-	426,8	-	426,8	426,8	-	426,8
B1.41 Income aid	-	-	-	-	-	35,8	-	35,8	35,8	-	35,8
B1.50 Accompanying measures	-	-	-	-	-	221,7	-	221,7	221,7	-	221,7
TOTAL	10.159,3	160,4	5.386,1	4.064,5	15.766,7	3.056,2	1.212,2	684,2	34.368,3	65,6	34.433,9
%	29,5 %	0,5 %	15,6 %	11,8 %	45,8 %	8,9 %	3,5 %	2 %	99,9 %	0,2 %	100,0 %

(1) Expenditure against the 1993 budget.

(2) Not including emergency measures (ECU 157,7 million) charged on carryovers from 1992.

(3) Not including:

- expenditure from appropriations carried over from 1992 (ECU 157,7 million)
 - consequences of accounts clearance (ECU -384,8 million)
 - interest to be paid to Member States following changes in the method of financing expenditure (ECU 100,3 million)
 - food aid (ECU 138,0 million)
 - measures to combat fraud (ECU 80,1 million)
 - MCAs and ACAs (ECU 143,5 million)
 - other expenditure (ECU 79,4 million) see footnote (4) Annex 4
- i.e. a total of ECU 156,5 million.

2.2. Breakdown of expenditure by economic type

On the basis of total expenditure against the 1993 budget, i.e. ECU 34 433.9 million*, expenditure on export refunds amounted to ECU 10 159.3 million (29.5%) and that on intervention to ECU 24 274.6 million (70.5%) (see Annex 4). Last year, out of total expenditure against the 1992 budget (ECU 31 277 million), expenditure on refunds amounted to ECU 9 488 million (30.3%) and that on intervention to ECU 21 789 million (69.7%).

2.2.1. Refunds

The breakdown of expenditure on refunds by main product group is as follows:

SECTORS	1992	1993
- Cereals/rice	34,1%	28,0%
- Milk products	21,7%	22,5%
- Beef/veal	14,0%	16,8%
- Sugar	13,8%	15,1%
- Non-Annex II products	7,4%	7,3%

2.2.2. Intervention

On the basis of expenditure against the 1993 budget, expenditure on intervention related mainly to the following product groups:

SECTORS	1992	1993
- Cereals & rice	10,6%	12,5%
- Oilseeds	19,0%	12,6%
- Milk products	9,0%	12,0%
- Olive oil	7,8%	9,8%
- Beef/veal	14,1%	9,4%
- Sheepmeat and goatmeat	8,0%	7,4%
- Fruit & vegetables	5,3%	6,1%
- Wine	4,6%	5,8%
- Tobacco	5,3%	4,6%

* See footnote 3 table 5.

Intervention, broken down by the economic nature of the measures concerned, consists of public or private storage aid, withdrawals and similar operations, price compensating aids, guidance premiums and a new category: structural measures (see Annex 7).

Compared with the total for intervention (ECU 24 209 million)¹, price compensating aids came to ECU 15 766.7 million (65.1%), storage aids to ECU 5 386.1 million (22.3%), guidance premiums to ECU 1 212.2 million (5.0%), withdrawals and similar operations to ECU 1 159.8 million (4.8%) and structural measures to ECU 684.2 million (2.8%).

- 2.2.2.1 Price compensating aids remain the most important type of intervention. This heading groups aids granted on the internal Community market so that the consumer price is lower than the producer price and is competitive with products imported from non-member countries

This type of aid accounts for 65.1% of total intervention (1992: 67.3%) and 45.8% of total expenditure against the 1993 budget² (1992: 50.0%).

SECTORS	1992 ECU million	1993 ECU million
Oilseeds	4.132	3.063
Olive oil	1.663	2.218
Milk products	1.897	1.986
Sheepmeat and goatmeat	1.747	1.797
Tobacco	1.161	1.119
Cereals/rice	937	949
Beef/veal	891	892
Protein plants	862	1.084

Annex 8, which gives the breakdown of those aids, shows that production aids are mainly granted for oilseeds (rape and sunflower), sheepmeat and goatmeat and tobacco. However, aids for processing and promotion are concentrated on milk products, olive oil and fruit and vegetables.

1 Not taking into account co-responsibility levies for cereals (ECU 89.6 million) and the financial contribution of milk producers (- ECU 24.0 million).

2 Not counting the clearance of accounts for previous years and miscellaneous expenditure.

2.2.2.2. Storage intervention totalled ECU 5 386 million, accounting for 22.3% of all intervention (1992: 26.1%) and 15.6% of all expenditure against the 1993 budget¹ (1992 financial year: 19.4%). This kind of intervention covers the costs of storage, whether public or private (the details of expenditure are given in Annex 9). On the basis of a total of ECU 5 386 million, expenditure on private storage totalled ECU 826 million and that on public storage ECU 4 560 million.

Private storage aids relate mainly to sugar (ECU 530 million), but costs in this sector are covered by the collection of storage levies from sugar manufacturers (see Annex 13); then come storage costs for milk products (ECU 212 million) and for wine/alcohol (ECU 57 million).

A detailed analysis of public storage is contained in paragraph 2.3. and Annex 10.

2.2.2.3. Withdrawals and similar operations affect only a limited number of sectors. They account for 4.8% of total intervention and 3.4% of total expenditure booked to the 1993 budget¹, compared with 2.6% and 1.9% respectively for 1992.

2.2.2.4. Guidance premiums are granted only in the fruit and vegetables, wine and milk products sectors. They account for 5.0% of total intervention and 3.5% of total expenditure booked to the 1993 budget¹, compared with 4.1% and 3.0% respectively for 1992.

In the fruit and vegetables sector, premiums make up the Community's contribution to the financing of schemes for developing and improving the consumption and use of nuts and/or locust-beans and to the financing of expenditure on schemes for grubbing fruit trees. In the wine sector premiums are granted for permanent abandonment of land under vines, in the milk sector they are granted for permanent abandonment of milk production, as compensation for temporary suspension of milk quotas and the surrender of milk quotas, this latter measure arising from the implementation of the Community programme for the redistribution of milk quotas to producers in regions of the Community where production conditions are difficult. In the tobacco sector premiums are granted for varietal conversion in Greece.

¹ Excluding the clearance of accounts for previous years and miscellaneous expenditure.

2.2.2.5. Structural measures. This new category accounts for 3% of intervention expenditure (2% of all expenditure) and covers expenditure on the set-aside of land, income aid financed entirely by the EAGGF, Guarantee Section, as well as the accompanying measures under the reform of the CAP.

2.3. Trend of public stocks (see Annexes 9 and 10)

Between 1 October 1992 and 30 September 1993, the date on which public storage accounts were closed, the book value of public stocks increased slightly, going from ECU 2 580.5 million to ECU 2 659.7 million, an increase of 3%.

An initial examination shows that the proportion of total book value of stocks accounted for by cereals and rice, which had been in decline until the 1989 financial year, has continued to increase: from 38.4% in 1991 to 65.6% in 1993. The same applies to oils and fats. Milk products, again in terms of percentage of book value, showed a very marked decline between 1991 and 1992 and a less marked one between 1992 and 1993, despite the appearance of Grana Padano cheese in public stocks of milk products in 1992 and of Parmesan cheese in 1993. Their share fell from 28.2% in 1991 to 9.2% in 1992 and to 7.3% in 1993. Beef, on the other hand, which had been relatively stable between 1989 and 1990 but had started to increase in 1991, fell back sharply from 34.5% in 1992 to 19.3% in 1993.

More detailed analysis of the 1992 and 1993 figures shows the following:

a) Cereals and rice

- A substantial increase in the quantities of stocks of 28.2% (1992: 22 689 360 t; 1993: 29 081 653 t). The increase was particularly marked for common wheat and barley; stocks of rice, on the other hand, disappeared almost entirely.
- An appreciable rise in the book value of cereals stocks of 28% (1992: ECU 1 363.6 million; 1993: ECU 1 745.7 million). During 1993, depreciations affecting stocks of cereals and rice totalled ECU 2 428 million.

b) Oils and fats

- A massive 161% rise in stocks in terms of quantities (1992: 64 008 t; 1993: 167 275 t);
- A 169% increase in the book value of olive oil, from ECU 69.8 million in 1992 to ECU 187.5 million in 1993. For 1993, depreciation amounted to ECU 153.1 million.

c) Tobacco

- The sharp decline in the quantities in stock continued. Of the 30 036 t in storage in 1992, only 13 540 t remained in 1993 (- 55%). The decrease applied mainly to processed tobacco, stocks of which having virtually disappeared.
- Parallel to this, a drop in the total book value of tobacco stocks of 54%. The book value for 1993 amounted to ECU 4.2 million. The financial depreciation of tobacco stocks totalled ECU 22 million in 1993.

d) Milk products

- Stocks of skimmed-milk powder and butter fell slightly from 231 581 t in 1992 to 210 381 t in 1993 (- 9%). The intensity of this decrease was particularly significant in the case of skimmed-milk powder, which declined by half; stocks of Parmesan cheese appeared (2 971 t).
- An appreciable decline (44%) in the book value of stocks of skimmed-milk powder (1992: ECU 53.3 million; 1993: ECU 29.9 million). During 1993 the financial depreciation for butter and skimmed-milk powder totalled ECU 125.1 million.

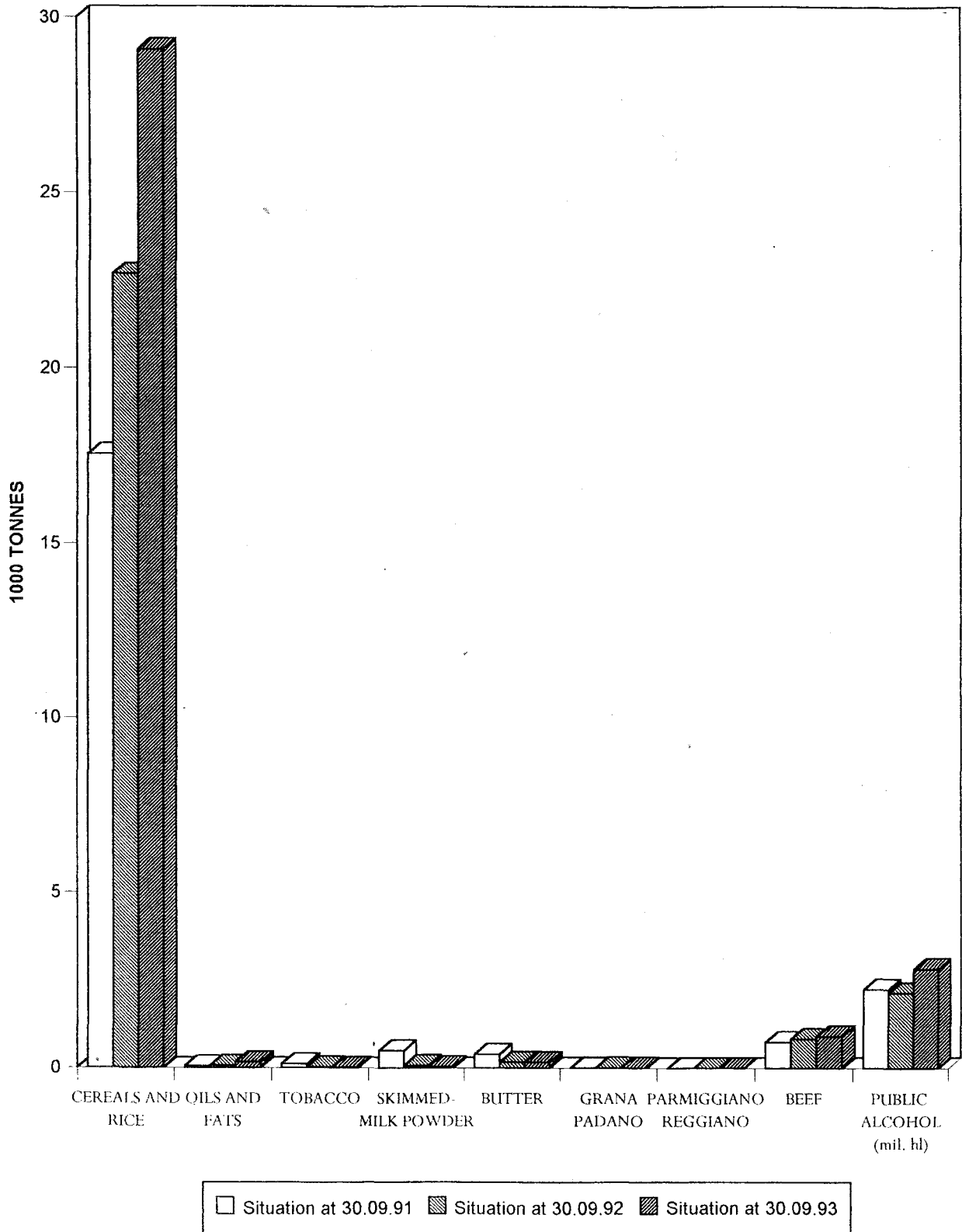
e) Beef

- Quantities in stock (carcase equivalent) amounted to 899 945 tonnes on 31 September 1993;
- A sharp fall of 42% in the book value of stocks (1992: 890 million; 1993: ECU 514.8 million). Financial depreciation for the year totalled ECU 1 126 million.

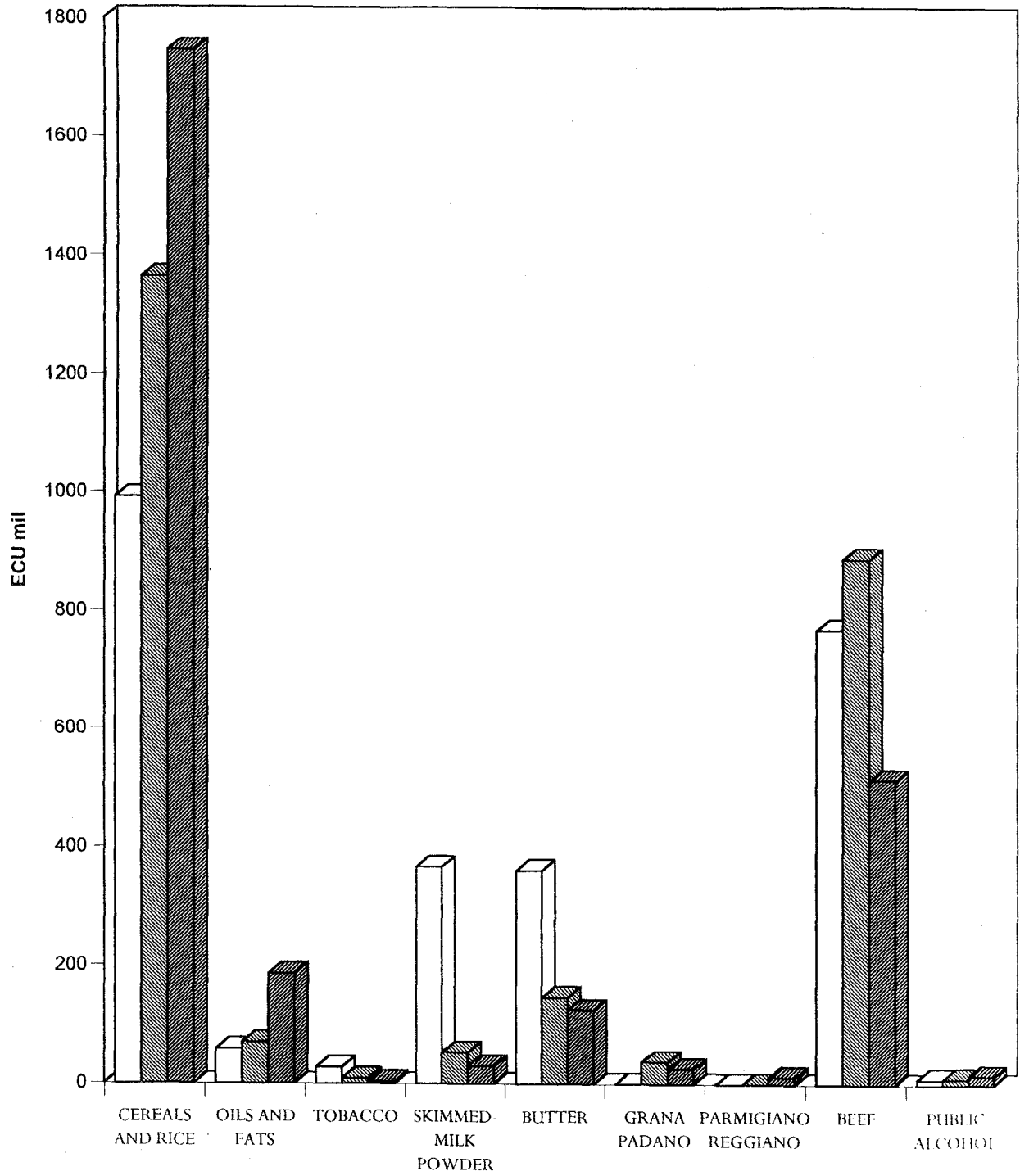
f) Alcohol

- Stocks of public alcohol were 32% up on 1992: from 2 151 799 hectolitres in 1992 to 2 839 796 in 1993.
- The book value rose by 43% (1992: ECU 10.3 million; 1993: ECU 14.7 million); the financial depreciation during 1993 totalled ECU 210.3 million.

QUANTITIES OF PUBLIC STOCKS WITH INTERVENTION AGENCIES



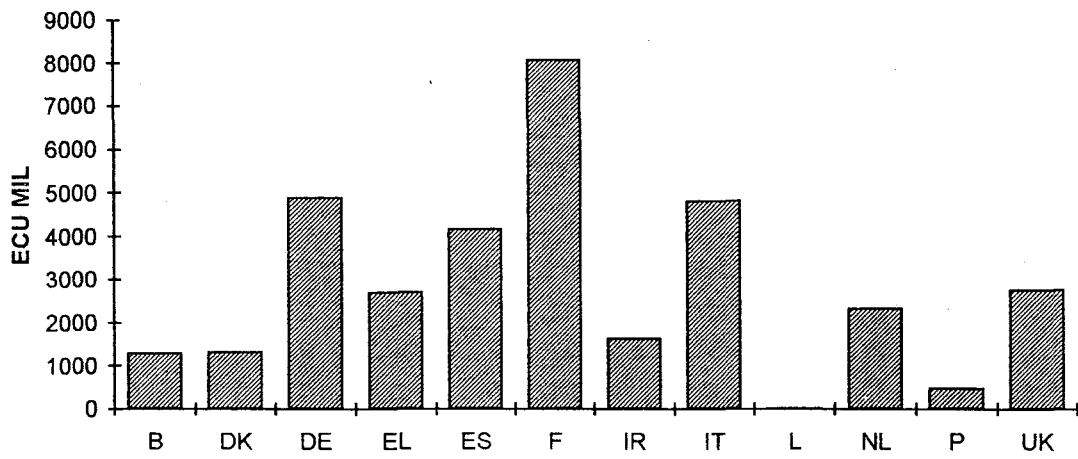
BOOK VALUE OF PUBLIC STOCKS WITH INTERVENTION AGENCIES



□ Situation at 30.09.91 ▨ Situation at 30.09.92 ▩ Situation at 30.09.93

GRAPH 6

BREAKDOWN OF EXPENDITURE BY MEMBER STATE



2.4. Corrections to be made to the breakdown of expenditure by Member State in connection with monetary compensatory amounts (MCAs)

Article 10 of Regulation (EEC) No 1677/85 relating to monetary compensatory amounts in the agricultural sector provides that, when a product exported from one Member State has been imported into a Member State which has to grant a monetary compensatory amount upon importation, the exporting Member State may, with the agreement of the importing Member State, pay the MCA which should be granted by the importing Member State.

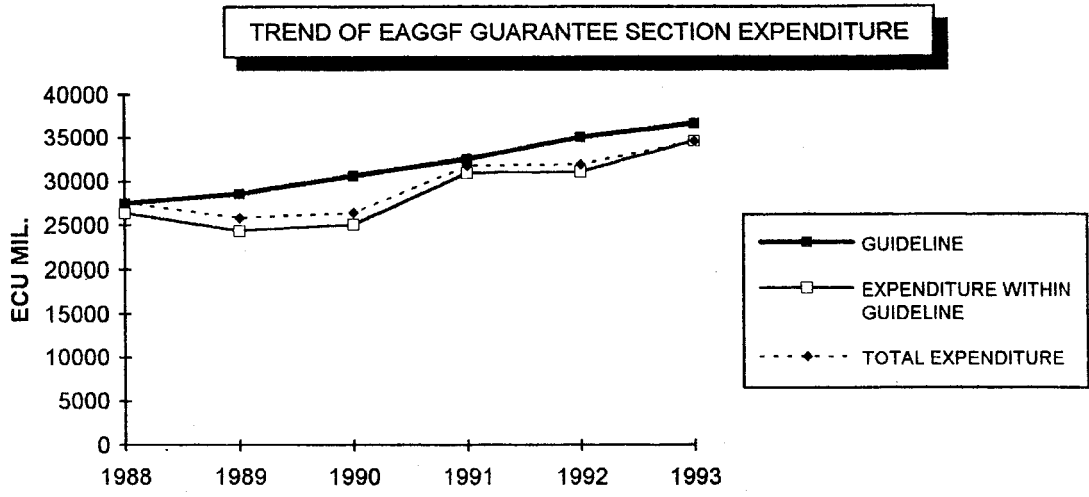
TABLE 9

Breakdown of expenditure by Member State, allowing for the impact of the arrangement whereby exporting Member States may pay intra-Community MCAs for importing Member States

(Article 10 of Regulation No 1677/85)

MEMBER STATES	CHARGED EXPENDITURE (1)	IMPACT OF ARTICLE 10 OF REG. (EEC) R.1677/85	EXPENDITURE AFTER APPLICATION OF ART. 10
Belgium	1.292,4	- 5,9	1.286,5
Denmark	1.327,9	- 9,7	1.318,3
Germany	4.929,7	- 27,8	4.901,9
Greece	2.710,2	0,0	2.710,2
Spain	4.172,7	0,0	4.172,7
France	8.124,3	- 51,8	8.072,6
Ireland	1.636,6	- 0,8	1.635,8
Italy	4.753,5	71,9	4.825,4
Luxembourg	7,3	0,0	7,3
Netherlands	2.327,4	- 2,6	2.324,8
Portugal	478,1	0,0	478,1
United Kingdom	2.736,2	26,6	2.762,8
TOTAL MEMBER STATES	34.496,2	0,0	34.496,3
DIRECT PAYMENTS	94,2	0,0	94,2
TOTAL E.C.	34.590,4	0,0	34.590,4
(1) Expenditure for 1993 but not including payments from appropriations carried over from 1992.			

GRAPH 7



2.5 Overall cost of Guarantee Section2.5.1. Overall trend of expenditure

Table 10

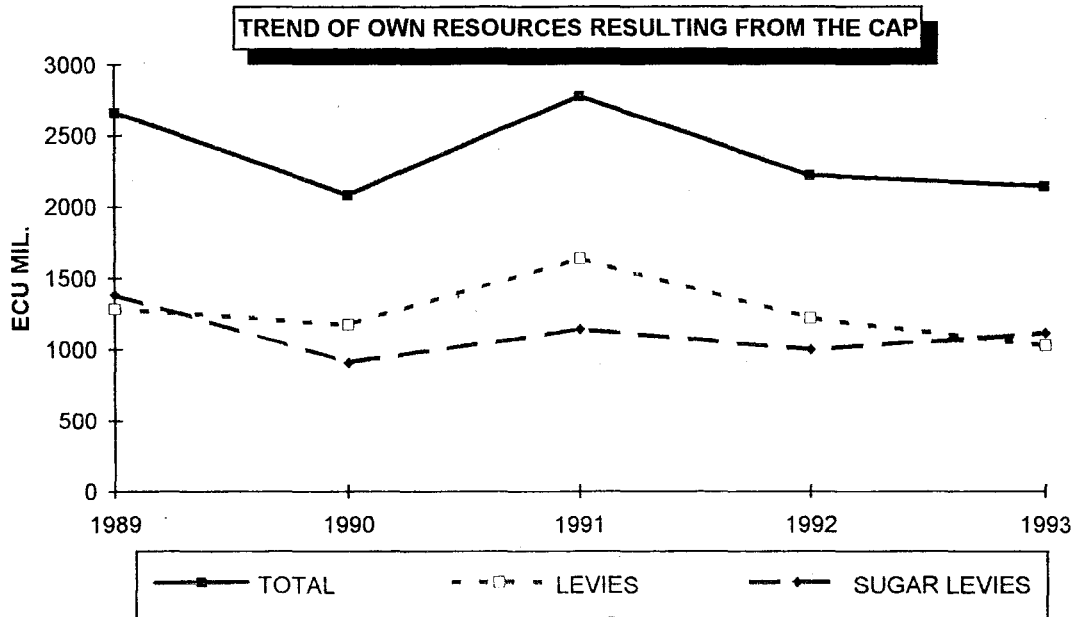
Overall trend of EAGGF Guarantee Section expenditure

ECU mil.

Year	Guideline (1)	Expenditure financed within the Guideline	Total expenditure (2)
1988 (3) Evolution 88/87 (%)	27.500 -	26.400,4 + 14,9	27.687,3 + 20,5
1989 Evolution 89/88 (%)	28.624 + 4,1	24.406,0 - 7,6	25.872,9 - 6,6
1990 Evolution 90/89 (%)	30.630 + 7,0	25.069,2 + 2,7	26.453,5 + 2,3
1991 Evolution 91/90 (%)	32.511 + 6,1	30.960,8 + 23,5	31.784,3(4)(5) + 20,2
1992 Evolution 92/91 (%)	35.039 + 7,8	31.118,5 + 0,51	31.950,0(4)(5) + 0,52
1993 Evolution 93/92 (%)	36.657 + 4,6	34.590,4(6) + 11,2	34.590,4(4)(6) + 8,3

- (1) Up to 1993 the guideline included all agricultural expenditure charged to the EAGGF Guarantee Section, minus expenditure under Chapter B 2.90 (European Guarantee Fund for Fisheries) and Chapter B 0.10 (reimbursement to the Member States of expenditure on the depreciation of the stocks and disposal of butter from public stocks), set-aside (Guidance section portion) and income aid.
- (2) Including impact of clearance of accounts.
- (3) Budget year 1988 (11½ months)
- (4) Not including expenditure from appropriations carried over from the previous year.
- (5) Not including set-aside (Guidance section portion) and income aid which were not chargeable to the Guarantee section.
- (6) Including fisheries (B 1.26), set-aside (B 1.40), income aid (B 1.41) and accompanying measures (B 1.50).

GRAPH 8



2.5.2. Revenue of agricultural origin

Revenue of agricultural origin makes up part of the Community's own resources and consists of the following:

- import levies, which are variable charges to offset the difference between world market prices and Community prices;
- levies imposed under the sugar market organization to limit surpluses in the sector by involving producers in financing them.

TABLE 11

Revenue under the common agricultural policy
accruing as own resources of the Community

(ECU million)

NATURE OF THE CHARGE	1989	1990	1991	1992	1993
Item 1000 - Levies	1.282,7	1.173,4	1.636,2 (1)	1.218,6	1.029,1
Item 1001 - Reimb. to Portugal of MCAs (Art. 372(3) of the Act of Accession)			- 15,0	- 11,8	
Chapter 11 - Sugar levies, of which:	1.381,6	910,6	1.141,8	1.002,4	1.115,2
- production (2)	912,4	504,6	770,0	613,8	698,5
- storage costs	469,2	406,0	371,8	388,6	416,7
T O T A L	2.664,3	2.084,0	2.763,0	2.209,2	2.144,3
<p>(1) Of which ECU 1.9 million, outstanding balance from previous years. (2) Including the elimination levy (ECU 87 million in 1987, ECU 94.1 million in 1988, ECU 89.3 million in 1989, ECU 84.9 million in 1990, ECU 16.5 million in 1991 and ECU 1.1 million in 1992) and the special elimination levy (ECU 234.2 million in 1987, ECU 110.8 million in 1988, ECU 175.5 million in 1989, (-) 19.9 million in 1990, ECU 30.7 million in 1991 and ECU 0.9 million in 1992. This levy has not been applied in 1993.</p>					

Import levies fell by 15.6%, from ECU 1 218.6 million in 1992 to ECU 1 029.1 million in 1993. They are imposed mainly on imports of cereals into the Community. The volumes of revenue in this sector decreased as a result of the application of measures adopted under the agricultural reform.

The sugar levies, for their part, were up by 11.3% on the previous year in 1993, with a total of ECU 1 115.2 million. This market trend was in the opposite direction to that of 1992. The increase in the amount raised from sugar levies was the result of the increase in production levies caused by the lower level of world prices as against 1992. In addition, the slight fall in internal consumption of sugar, combined with the fact that production was reestablished in certain regions, led to a rise in the cost to Community producers of exporting sugar and, consequently, in the cost of production levies.

The co-responsibility levies and additional levies paid by cereal producers and milk producers also constitute revenue of agricultural origin, but not being own resources, they are classed as intervention to regulate the agricultural markets and are therefore deducted from agricultural expenditure for the year in the sectors concerned.

It should be noted that the co-responsibility levies on cereals were abolished with effect from the 1992/93 marketing year, and those on milk with effect from the 1993/94 marketing year. Only the levies for exceeding milk production quotas are still being paid by producers.

It should be pointed out that the abolition of these levies explains why the amounts collected are so low. Thus in 1993 producers' financial contributions amounted to ECU 24 million in the milk products sector (ECU 368 million in 1992) and ECU 89.6 million in the cereals sector (ECU 1 116 million in 1992).

2.5.3. Guarantee costs compared with GDP

Comparison of total expenditure by the EAGGF Guarantee Section in 1993 with the most significant economic indicator i.e. the Community's gross domestic product at market prices (GDP), shows an upward movement in contrast to the slight fall seen in 1992.

The cost of the Guarantee Section represented 0.65% of estimated GDP in 1993, compared with 0.61% in 1992 (see Annex 11).

3. AMENDMENTS TO LEGISLATION GOVERNING THE EAGGF GUARANTEE SECTION

During 1993, a certain number of amendments and routine management measures were adopted in connection with legislation directly concerning the EAGGF Guarantee Section. They are outlined below.

3.1. EAGGF Guarantee Section regulations proper

- (a) COUNCIL REGULATION (EEC) No 1571/93
of 14 June 1993
amending Regulation (EEC) No 1883/78 laying
down general rules for the financing of interventions
by the European Agricultural
Guidance and Guarantee Fund, Guarantee Section⁽¹⁾

This Regulation provides that where the interest rate borne by a Member State to finance measures under the EAGGF Guarantee Section is more than twice the uniform interest rate laid down by Regulation (EEC) No 1883/78, the Commission may, for the financial years 1993 to 1995 apply to that Member State the uniform rate of interest plus the difference between double that rate and the actual rate borne by that Member State.

For the 1993 EAGGF financial year this provision has been applied to Greece which was in the situation specified above. The interest rate applied was thus raised to 16.95% whilst the uniform rate was 10.3%.

- (b) COUNCIL REGULATION (EEC) No 1992/93
of 19 July 1993
transferring the financing of certain aids provided for in
Regulations (EEC) No 1096/88 and (EEC) No 2328/91 from
the EAGGF Guidance Section to the EAGGF Guarantee Section⁽²⁾

This Regulation provides for the transfer to the EAGGF Guarantee Section of the financing of aid provided for in Council Regulation (EEC) No 1096/88 (Community scheme to encourage the cessation of farming) originally financed by the EAGGF Guidance Section.

Furthermore, it amends Council Regulation (EEC) No 2328/91 by discontinuing the EAGGF Guidance Section's contribution to the financing of the scheme to encourage set-aside.

These changes were made on account of the fact that the EAGGF Guarantee Section is already responsible for financing aid for early retirement and set-aside under the reform of the CAP.

(1) OJ No L 154, 25.6.1993.

(2) OJ No L 182, 24.7.1993.

- (c) COMMISSION REGULATION (EEC) No 2428/93
of 1 September 1993
fixing depreciation percentages to be applied when agricultural
products are bought in, for the 1994 financial year⁽³⁾

This Regulation fixes the depreciation percentages for the products concerned for 1994. The coefficients are intended to permit depreciation as from buying-in of the value of the products by the difference between the relevant buying-in and the foreseeable selling prices.

- (d) COMMISSION REGULATION (EEC) No 2777/93
of 8 October 1993
on the rate of interest to be used for calculating the costs of
financing intervention measures comprising buying-in, storage
and disposal⁽⁴⁾

The aim of this Regulation is to fix the interest rate for financing public storage at 7.5%, except in the case of Greece (18.8%), the Netherlands (6.5%) and the United Kingdom (5.5%), before the beginning of the financial year.

3.2 Regulations adopted in connection with the common organization of the markets introducing new types of measures financed by the EAGGF Guarantee Section

- (a) COUNCIL REGULATION (EEC) No 404/93
of 13 February 1993
on the common organization of the market in bananas⁽⁵⁾

This Regulation provides for compensation for any loss of income to be granted to producers, supplementary aid to be granted to producer regions and a single premium to be granted to Community producers who cease to grow bananas.

- (b) COUNCIL REGULATION (EEC) No 2019/93
of 19 July 1993
introducing specific measures for the smaller Aegean islands
concerning certain agricultural products⁽⁶⁾

Given their geographical situation and the handicaps this entails, this Regulation provides for aid for the supply in those islands of a certain number of agricultural products essential for everyday consumption or agricultural production and for various measures to support local products.

(3) OJ NO L 223, 2.9.1993.
(4) OJ No L 252, 9.10.1993.
(5) OJ No L 47, 25.2.1993.
(6) OJ No L 184, 27.7.1993.

The set of measures concerned is comparable to those adopted under the POSEIDOM, POSEICAN and POSEIMA programmes.

- (c) COUNCIL REGULATION (EEC) No 2187/93
of 22 July 1993
providing for an offer of compensation to certain producers of milk
and milk products temporarily prevented from
carrying on their trade⁽⁷⁾

This Regulation relates to producers (known as "SLOW" producers) who were not allocated individual reference quantities when the milk quota system was introduced in 1984 although they were taking part in a scheme involving the non-marketing of milk and milk products and the conversion of dairy herds during the reference year used by the Member State.

(7) OJ No L 196, 5.8.1993.

Title II
CASH POSITION AND MANAGEMENT OF APPROPRIATIONS

4. MANAGEMENT OF APPROPRIATIONS

The appropriations for the 1993 financial year break down into three types:

1. 1993 budget appropriations,
2. Appropriations carried over non-automatically from 1992,
3. Appropriations carried over automatically from 1992.

4.1. Budget for 1993 financial year

4.1.1. Appropriations

4.1.1.1. Initial budget

The initial budget for 1993 was adopted in December 1992. Initial appropriations totalled ECU 34 052.0 million.

This includes ECU 109.0 million entered in Chapter B0-40 (provisions for measures the legal basis for which has not yet been adopted). It does not comprise the ECU 1 000 million allocated to the monetary reserve, which may be used only in the event of variations in the ecu/dollar ratio (cf. point 4.1.1.5).

4.1.1.2 Supplementary and amending budget (SAB)

The short-term review of appropriation requirements for the EAGGF Guarantee Section conducted in March indicated there would be an overrun of appropriations at the end of the financial year. A PDSAB was proposed to the budget authority to increase appropriations by ECU 1 884 million. By letters of amendment Nos 1 and 2 to the PDSAB, appropriation requirements were reduced by ECU 584 million. The SAB finally adopted in December shows an increase of ECU 1 300 million.

4.1.1.3 Transfers of appropriations within the EAGGF Guarantee Section

Transfers within the EAGGF Guarantee Section were carried out on two occasions:

- at the beginning of the financial year, ECU 60 million was transferred from the B0-40 reserve;
- a second transfer was made at the end of the financial year to chapters where appropriations were seen to be short.

In accordance with the conclusions of the European Council of 11 and 13 February 1988, the Commission is anxious to make adjustments to appropriations as far as possible before any chapter is seen to have been used up. To that end, it may propose transfers; however, given the lengthiness of the SAB adoption procedure, it was not possible to propose transfers during the greater part of the financial year.

Total transfers between chapters to cover expenditure incurred in 1993 amounted to only ECU 1 024.5 million.

4.1.1.4 Transfers outside the EAGGF Guarantee Section

ECU 8.9 million was transferred from the EAGGF Guarantee Section for emergency aid operations in the former Yugoslavia.

4.1.1.5 Transfers to or from the monetary reserve

The average dollar exchange rate during the financial year was higher than that on which the 1993 budget was based, leading to a saving of ECU 182 million.

Since this amount did not exceed the "franchise" of ECU 400 million, no transfer to the monetary reserve was necessary.

4.1.1.6 Appropriations available

The appropriations available at the end of the financial year totalled ECU 35 343.1 million, not including ECU 1 000 million for the monetary reserve. Table 6 shows expenditure against appropriations during the financial year.

4.1.2. Utilization of appropriations

4.1.2.1 Budget operations

The following table shows in detail the budget operations covering 1993 budget appropriations:

1. Appropriations available	35.343.100.000,00
2. Itemized commitments	
- for expenditure incurred by MS	34.496.278.007,75
- for direct payments	94.154.189,57
Total commitments	34.590.432.197,32
3. Sums charged as payments	
- for expenditure incurred by MS	34.181.197.720,45
- for direct payments	55.385.343,67
Total charged	34.236.583.064,12
4. Appropriations to be carried over automatically	
- for expenditure incurred by MS	315.080.287,30
- for direct payments	38.768.845,90
Total to be carried over automatically	353.849.133,20
5. Appropriations to be carried over non-automatically	510.000.000,00
6. Lapsed appropriations (= 1 - 3 - 4 - 5)	242.667.802,68

4.1.2.2. Automatic carryovers

Appropriations to be carried over automatically represent the difference between sums committed and charged. For this year they relate to both direct payments and certain expenditure to be paid by the Member States.

These are:

- ECU 315.1 million paid to the Member States in advance for payments during the 1994 financial year covering:
 - . compensation for non-allocation of milk quotas ("SLOM", Regulation (EEC) No 2187/93, i.e. ECU 275.1 million);
 - . the programme for the restructuring of milk production (Regulation (EEC) No 1560/93, i.e. ECU 40 million);
- ECU 38.8 million corresponding to appropriations committed by the Commission with a view to expenditure settled directly by itself, payment of which had not been made by the end of the financial year.

4.1.2.3. Non-automatic carryovers

Appropriations to be carried over non-automatically represent planned expenditure under the 1993 budget which could not be incurred by the Member States before the financial year closed. Since no appropriation was entered in the 1994 budget to cover such expenditure, a carryover was requested, and was granted by the budget authority.

In detail, the following measures are concerned:

BUDGET ITEM	MEASURE	AMOUNT (ECU)
B1-1029	Drought in Portugal	5 000 000.00
B1-184	Table olives	8 000 000.00
B1-2220	Ewe and goat premiums	350 000 000.00
B1-259	Drought in Portugal	23 000 000.00
B1-3805	Ewe premium in less-favoured and mountain and hill areas	48 000 000.00
B1-5010	Early retirement programmes	8 000 000.00
B1-5011	Agri-environmental programmes	29 000 000.00
B1-5012	Afforestation programmes	39 000 000.00
TOTAL		510 000 000.00

4.2. Non-automatic carryovers from 1992

A request for the carryover of appropriations totalling ECU 175.5 million was made, and was granted by the budget authority for payment of residual food-aid operations to the following countries/cities during 1993:

Moscow/St Petersburg	ECU 21 0 million
Albania	ECU 85 0 million
Former Yugoslavia	ECU 23 5 million
Baltic States	ECU 46 0 million
	ECU 175 5 million

Since there was no provision in the 1993 budget for this additional expenditure, the appropriations still available at the end of 1992 had to be carried over to 1993.

The appropriations were used as follows:

(ECU)

1. Carryovers	175 500 000.00
2. Itemized commitments	
- for expenditure incurred by MS	155 446 991.27
- for direct payments	<u>2 287 236.47</u>
Total commitments	157 734 227.74
3. Sums charged as payments	
- for expenditure incurred by MS	155 446 991.27
- for direct payments	<u>2 178 866.64</u>
Total charged	157 625 857.91
4. Lapsed appropriations (= 1 - 3)	17 874 142.09

4.3. Automatic carryovers from 1992

The 1992 appropriations carried over automatically to 1993 cover direct payments amounting to ECU 50 759 385.13.

The following table shows utilization of carryovers during 1993.

1. Commitments carried over	50 759 385.13
2. Sums charged as payments	
- for expenditure incurred by MS	0.00
- for direct payments	29 110 747.53
Total charged	29 110 747.53
3. Lapsed appropriations (= 1 - 2)	21 648 637.60

For details of direct payments, see point 5.2. and in particular Table 13.

4.4. Summary of appropriation management

	Approp. 1993 budget	Non-automatic carryovers	Automatic carryovers	Total approp.
A. Initial budget*/carryovers	34 052.0	175.5	50.8	34 278.3
SAB	1 300.0	0.0	0.0	1 300.0
Transfers outside EAGGF	- 8.9	0.0	0.0	- 8.9
Appropriations available/ carryovers	35 343.1	175.5	50.8	35 569.4
B. Commitments charged as payments	34 590.4	157.7	0.0	34 748.2
	34 236.6	157.6	29.1	34 423.3
Automatic carryovers in 1994	353.8	0.0	0.0	353.8
C. Non-automatic carryovers	510.0	0.0	0.0	510.0
D. Lapsed appropriations	242.7	17.9	21.6	282.2

* Including the ECU 109.0 million entered in Chapter 80-40 but not the ECU 1 000 million in the monetary reserve.

Table 12
System of advance payments and expenditure committed

(ECU)

Expenditure covered by the system of advances:	
SUB-SECTION B1 (apart from "direct payments")	34.498.286.908,70
Exchange-rate differences*	- 2.008.900,95

Expenditure committed:	
SUB-SECTION B1	34.496.278.007,75
DIRECT PAYMENTS	94.154.189,57

CARRYOVERS from 1992 (Item B1-1890)	155.446.991,27
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CARRYOVERS from 1992 (Item B1-1890)	155.446.991,27
DIRECT PAYMENTS AGAINST CARRYOVERS (Item B1-1890)	2.287.236,47

* Exchange-rate differences stem from the fact that advances paid in respect of a particular month do not correspond entirely to expenditure committed for that month (the advances are rounded off and corrections are made retroactively). As a consequence, the differences between the two amounts are converted into ecus at the rate for the following month, which gives rise to discrepancies in ecus entered in the accounts as a difference in exchange rates.
NB: The exchange-rate difference may also relate to expenditure against carryovers.

5. SYSTEM OF ADVANCES AND DIRECT PAYMENTS

5.1. Advances to the Member States

5.1.1. System of monthly advances on entry in the accounts

Council Regulation (EEC) No 2048/88 of 24 June 1988⁽¹⁾ amending Regulation (EEC) No 729/70⁽²⁾ makes the system of monthly advances on entry of expenditure in the accounts a permanent feature. Advances are paid to the Member States at the beginning of the second month following that in which expenditure is effected by the paying agencies.

Strictly speaking, these are not advances but rather reimbursements of expenditure which the Member States have already effected. The term "advance" stresses the provisional nature of such payments. Advances are worked out on the basis of monthly declarations of expenditure forwarded by the Member States; such expenditure is entered definitively in the accounts after verification on the spot in the following financial years (cf. TITLE IV on accounts clearance).

The system of advances covers payments made by the Member States from 16 October 1992 to 15 October 1993. They involve more than 99% of expenditure borne by the EAGGF Guarantee Section. For the remainder, the Commission itself makes direct payments for a limited number of measures (cf. Table 14).

5.1.2. Decisions on advance payments in respect of 1993

With regard to the 1993 financial year, the Commission adopted 14 decisions, 12 of which were routine.

As the supplementary and amending budget (SAB) requested by the Commission had not been adopted at the beginning of December, the advance payment covering expenditure for October 1993 had to be paid in two instalments since the appropriations available in the initial budget were no longer sufficient (only one part, equal to approximately 75%, was covered). After the SAB had been adopted, the additional advance was paid several days late.

An extraordinary advance to adjust the advances granted to total expenditure chargeable to the year was passed in December 1993.

(1) OJ No L 185, 15.7.1988, p. 1.

(2) OJ No L 94, 28.4.1970, p. 13.

Table 13
Direct payments by the Commission

(ECU)

Payments against 1993 budget appropriations			
Chapter	Commitments	Sums charged	Auto. carryovers
A. Concerning certain agricultural measures			
B1-12 (olive oil)	10 790 573.57	4 783 873.37	6 006 700.20
B1-14 (fibre flax)	2 478 550.00	552 016.36	1 926 533.64
B1-15 (nuts)	639 372.00	553 487.86	85 884.14
B1-1612 (wine)	0.00	0.00	0.00
B1-36 (measures to combat fraud)	80 120 800.00	49 495 966.08	30 624 833.92
B1-38 (rural develop.)	124 894.00	0.00	124 894.00
TOTAL	94 154 189.57	55 385 343.67	38 768 845.90
B. Free supply of agricultural products			
B1-1890	0.00	0.00	0.00
TOTAL	94 154 189.57	55 385 343.67	38 768 845.90

Payments against non-automatic carryovers from 1992			
Chapter	Commitments	Sums charged	Lapsed
B. Free supply of agricultural products			
B1-1890	2 287 236.47	2 178 866.64	108 369.83
TOTAL	2 287 236.47	2 178 866.64	108 369.83

Payments against automatic carryovers from 1992			
Chapter	Carryovers	Sums charged	Lapsed*
A. Concerning certain agricultural measures			
B1-12 (olive oil)	12 138 004.04	6 839 120.54	5 298 883.50
B1-14 (fibre flax)	3 271 531.44	2 273 580.28	997 951.16
B1-15 (nuts)	845 478.57	54 452.88	791 025.69
B1-1612 (wine)	17 440.00	12 160.00	5 280.00
B1-36 (measures to combat fraud)	17 186 176.10	5 965 761.36	11 220 414.74
B1-38 (rural develop.)	0.00	0.00	0.00
TOTAL	33 458 630.15	15 145 075.06	18 313 555.09
B. Free supply of agricultural products			
B1-1890	17 300 754.98	13 965 672.47	3 335 082.51
TOTAL	50 759 385.13	29 110 747.53	21 648 637.60

* Including decommitment relating to Chapters B1-14, B1-18 and B1-36.

5.2. Direct payments

5.2.1. Direct payments for certain agricultural measures

In certain cases the Commission makes direct payments to operators in connection with certain schemes that are not conventional market measures but are intended to increase the scope for disposal of products, in particular olive oil, fibre flax and nuts and to finance rural development and measures to combat fraud.

Table 13 gives details of direct payments.

Some of these measures are financed by withholding a proportion of the aid to be paid to producers. Annex 20 gives an overall picture of sums withheld in relation to expenditure.

Although expenditure relating to the olive cultivation register is paid out by the paying agencies and does not therefore take the form of direct payments by the Commission, it was thought useful to include it in the Annex to make the position as regards amounts withheld and used clear.

5.2.2. Direct payments for the free supply of agricultural products

Payments relating to transport and distribution of food aid for the former USSR carried out by non-governmental organizations (NGOs) during the 1992 financial year were made in the course of 1993 using appropriations carried over to that end (cf. Table 13).

Table 14

Advances to the Member States for 1993

Member State	Advances for 1993 (a)	Exchange rate differences* (b)	Expenditure charged in 1993 (c) = a + b	Payments from carryovers from 1992 (d)	Expenditure charged to 1992 budget (e) = c - d
Belgium	1.298.728.742,91	5.383,94	1.298.734.126,85	6.359.597,45	1.292.374.529,40
Denmark	1.334.709.844,66	15,73	1.334.709.860,39	6.762.377,64	1.327.947.482,75
Germany	4.976.156.107,78	- 1.421,74	4.976.154.686,04	46.490.019,85	4.929.664.666,19
Greece	2.715.045.065,16	- 28.477,34	2.715.016.587,82	4.783.058,44	2.710.233.529,38
Spain	4.175.633.669,34	21.399,42	4.175.655.068,76	2.996.946,35	4.172.658.122,41
France	8.184.829.998,04	- 64.375,32	8.184.765.622,72	60.440.349,07	8.124.325.273,65
Ireland	1.649.916.544,48	1.077,82	1.649.917.622,30	13.351.876,38	1.636.565.745,92
Italy	4.765.103.447,86	332.908,24	4.765.436.356,10	11.919.794,39	4.753.516.561,71
Luxembourg	7.304.102,35	15.855,03	7.319.957,38	0,00	7.319.957,38
Netherlands	2.328.082.061,48	- 863,29	2.328.081.198,19	696.971,14	2.327.384.227,05
Portugal	478.106.657,81	- 47.539,55	478.059.118,26	0,00	478.059.118,26
United Kingdom	2.740.117.658,10	-2.242.863,89	2.737.874.794,21	1.646.000,56	2.736.228.793,65
Subtotal	34.653.733.899,97	-2.008.900,95	34.651.724.999,02	155.446.991,27	34.496.278.007,75
EAGGF (Direct payments)			96.441.426,04	2.287.236,47	94.154.189,57
TOTAL E.C.	34.653.733.899,97	-2.008.900,95	34.748.166.425,06	157.734.227,74	34.590.432.197,32

* Exchange-rate differences stem from the fact that advances paid in respect of a particular month do not correspond entirely to expenditure committed for that month (the advances are rounded off and corrections are made retroactively). As a consequence, the differences between the two amounts are converted into ecus at the rate for the following month, which gives rise to discrepancies in ecus entered in the accounts as a difference in exchange rates.

NB: The exchange-rate difference may also relate to expenditure against carryovers.

Table 15a

Expenditure recorded in the member states against 1993 budget by type of financing (1) (2)

	B	DK	D	EL	ES	F	IRL	I	LUX	NL	P	UK	CE	TOTAL
REFUNDS	902,9	721,0	1.509,4	110,8	406,9	2.531,8	495,0	1.132,3	1,0	1.596,6	32,6	718,8		10.159,3
Levies	- 14,7	- 8,7	112,4	- 0,6	- 4,8	- 30,0	30,0	- 21,8	- 0,1	- 26,5	0,3	30,2		65,7
Set aside	15,0	3,5	17,7	182,2	272,5	244,1	2,7	369,5		15,5	30,9	6,1		1.159,8
Production aid	97,2	183,2	983,3	1.987,7	2.248,6	1.883,0	286,7	1.687,5	2,6	155,9	161,1	1.074,9	0,1	10.751,8
Aid for processing and consumption	183,8	92,5	487,8	252,3	661,6	1.098,5	219,8	921,8	1,6	393,0	154,6	302,9		4.770,2
Guidance premiums	17,8	41,1	164,9	75,6	267,1	284,5	29,2	147,8	1,6	100,8	19,8	62,0		1.212,2
Promotion aid	9,2	8,2	43,2	8,7	13,6	39,3	19,5	32,4	0,8	10,4	9,3	36,0	14,0	244,6
Private storage	46,0	18,8	130,9	17,7	83,4	185,2	10,3	215,3		64,6	2,7	50,8		825,8
FIRST CATEGORY INTERVENTION	354,3	338,6	1.940,3	2.523,6	3.542,0	3.704,6	598,3	3.352,6	6,5	713,7	378,7	1.563,0	14,0	19.030,1
Technical costs	6,0	39,6	318,1	18,6	52,7	296,3	90,4	78,4	0,0	2,5	3,1	61,6		967,2
Financial costs	2,2	13,7	102,1	12,0	22,3	78,6	41,0	30,5	0,0	1,7	0,6	28,8		333,6
Other costs	- 5,9	- 2,5	- 70,7	- 81,3	- 108,7	- 208,1	- 82,9	- 145,1	- 0,5	- 4,5	- 29,3	- 65,7		805,0
Depreciation	35,5	202,9	1.031,1	70,2	187,5	1.433,1	484,9	251,1	0,3	7,1	8,1	352,6		4.064,5
PUBLIC STORAGE	37,8	253,7	1.380,7	19,6	153,9	1.599,9	533,4	214,9	- 0,1	6,8	- 17,6	377,3		4.560,3
Set aside income aid	0,4	2,2	122,1	0,1	31,9	112,1	0,2	165,0	0,0	3,4	0,4	24,7		462,5
Accompanying measures	0,0	0,1	46,9	21,3	8,8	118,2	0,9	5,6		1,4	1,3	17,1		221,7
STRUCTURAL MEASURES	0,4	2,3	169,0	21,4	40,8	230,3	1,0	170,6	0,0	4,8	1,7	41,8		684,2
Distribution of agricultural products	2,4	1,0	0,0	13,5	35,5	31,7	4,3	20,7	0,0	1,5	9,5	17,8		137,9
Food aid to Eastern Europe	0,1				0,0									0,1
FOOD AID	2,5	1,0	0,0	13,5	35,5	31,7	4,3	20,7	0,0	1,5	9,5	17,8		138,0
OTHER EXPENDITURE	- 5,5	11,4	- 69,7	21,3	- 6,4	26,0	4,5	- 137,7	- 0,1	3,9	73,1	17,6	80,1	18,5
EXPENDITURE OF THE EAGGF GUARANTEE SECTION	1.292,4	1.327,9	4.929,7	2.710,2	4.172,7	8.124,3	1.636,6	4.753,5	7,3	2.327,4	478,1	2.736,2	94,2	34.590,4

(1) Including clearance of accounts but not including expenditure on carryovers from 1992 (ECU 157,7 millions).

(2) See footnote annex 2.

Table No 15b

Expenditure recorded in the Member States by type of financing

	Refunds	Intervention	Other (1)	Total excl. clearance of accounts 93 budget	%	Clearance of accounts 1989	Carryovers from 1992	Grand total	%
Belgium	902,9	392,0	8,8	1.303,7	3,7%	- 11,3	6,4	1.298,7	3,7%
Denmark	721,0	592,3	12,9	1.326,2	3,8%	1,8	6,8	1.334,7	3,8%
Germany	1.509,4	3.321,0	198,6	5.029,0	14,4%	- 99,3	46,5	4.976,2	14,3%
Greece	110,8	2.543,2	73,9	2.727,8	7,8%	- 17,6	4,8	2.715,0	7,8%
Spain	406,9	3.695,8	139,9	4.242,6	12,1%	- 70,0	3,0	4.175,7	12,0%
France	2.531,8	5.304,5	314,1	8.150,4	23,3%	- 26,1	60,4	8.184,8	23,6%
Ireland	495,0	1.131,7	24,0	1.650,7	4,7%	- 14,2	13,4	1.649,9	4,7%
Italy	1.132,3	3.567,6	190,3	4.890,2	14,0%	- 136,6	11,9	4.765,4	13,7%
Luxembourg	1,0	6,4	0,0	7,5	0,0%	- 0,1	0,0	7,3	0,0%
the Netherlands	1.596,6	720,5	11,9	2.329,1	6,7%	- 1,7	0,7	2.328,1	6,7%
Portugal	32,6	361,2	85,8	479,6	1,4%	- 1,5	0,0	478,1	1,4%
United Kingdom	718,8	1.940,3	85,3	2.744,4	7,8%	- 8,2	1,6	2.737,9	7,9%
Member States	10.159,3	23.576,4	1.154,4	34.881,1	99,7%	- 384,8	155,4	34.651,7	99,7%
Direct payments		14,0	80,1	94,2	0,3%		2,3	96,4	0,3%
E.C.	10.159,3	23.590,5(2)	1.225,5	34.975,2	100,0%	- 384,8	157,7	34.748,1	100,0%

(1) In which set-aside (ECU 462,5 million), accompanying measures (ECU 221,7 million) and food aid (ECU 137,9 million).

(2) This amount is different from the total of intervention in annexes 4, 5 and 7 because of the classification of expenditure in «other» expenditure (see footnote (1)).

TITLE IIIFRAUD PREVENTION⁽¹⁾6.1 General

The main task of the Member States being to apply the Community regulations, they must take all measures necessary to ensure that operations financed by the EAGGF Guarantee Section are implemented in accordance with the rules⁽²⁾. The responsibility for combating fraud affecting the EAGGF falls firstly on the Member States, which have suitable national departments for conducting verifications and investigations.

In this area the Commission's role essentially is to encourage, coordinate and monitor the control work of the Member States and to urge the latter to conduct the relevant investigations.

Using the legal instruments at its disposal, independently of checks carried out for the purposes of the clearance of accounts, the Commission can request the Member States to carry out investigations, in which it may participate, carry out checks itself, or organize selective checks where several Member States are concerned or where problems arise in a particular sector.

There are also arrangements for the exchange of information between the Member States and with the Commission to step up the effectiveness of the fight against fraud.

In 1993 the Commission continued its activities with regard to the prevention of fraud and irregularities involving EAGGF funds. This work concentrated on three main objectives:

- . prevention, including the application of legislative provisions on controls and improvements to the regulations and methodology;
- . conducting of investigations and special checks;
- . setting up and operation of specific control mechanisms and application of suitable, effective verification techniques and methods.

(1) Certain items under this Title also appear in the 1993 annual report on the fight against fraud ("Protecting the financial interests of the Community: The fight against fraud"). The points enlarged upon in that report are only outlined in brief in this title.

(2) Article 8 of Council Regulation (EEC) No 729/70, OJ No L 94, 28.4.1970.

6.2 Application of control measures

6.2.1 A posteriori audit (R. (EEC) No 4045/89)

1. The object of Council Regulation (EEC) No 4045/89 is the ex-post audit by each Member State of the commercial documents of beneficiaries of EAGGF guarantee funds. This scrutiny is complementary to pre-payment checks. In only the third year since the introduction of the regulation, the initiatives already undertaken by the Commission are considerable.

They include:

- a first round of visits to all Member States to assess national arrangements as described in their reply to the Commission's questionnaire;
- in the light of this experience, proposals to modify the regulation, in particular to provide for the application of risk analysis techniques;
- the demonstration of computer techniques in all Member States (except Luxembourg) to aid the planning and performance of scrutinies; and
- a demonstration project to further mutual assistance between member States.

A second round of visits is being undertaken to verify in detail the quality of the scrutiny work undertaken regarding implementing instructions, organisational structures and operational arrangements for planning, executing, monitoring and reviewing the strategic and practical application of the regulation.

2. The Commission has focused on a number of general criteria. These criteria are general standards against which to assess existing conditions. They equate with good management practices, indicate the scope of the assessment and provide an objective basis against which to measure the degree of compliance with the regulation, and the effectiveness of the work done.

- The relevant criteria adopted are:

- i) The objectives of a posteriori audit under Council Regulation (EEC) No 4045/89 should be clearly stated in national legislation and administrative notices.

- ii) The scrutiny programme should be consistent with the requirements of Council Regulations (EEC) No 4045/89.
 - iii) Special units and their control partners should have available all the information necessary to plan and perform the a posteriori controls.
- Procedures should be established for ensuring that the planned a posteriori audits are the most likely to target high risk undertakings and transactions. In particular undertakings and transactions should be assessed against documented risk criteria.
 - The human resource commitment to the performance of a posteriori controls should be consistent with the workload.
 - A posteriori control reports should be tailored to the objectives of the control.
 - The performance of planned a posteriori controls should be monitored by the responsible control body and, centrally, by the special unit.
 - The arrangements for the exchange of information between the special unit and the control bodies should provide reliable, relevant, and timely information on progress and findings.
 - The quality and effectiveness of the work performed should be evaluated systematically.
 - All material irregularities identified by inspectors should be made known to the special unit, the decisions on the recovery of sums unduly paid should be documented, and the end result notified to the inspectors responsible, the special unit and to the the Commission services.
3. Risk analysis is an essential tool in the selection of beneficiaries and transactions for scrutiny. This is why the Commission gave a presentation on the application of risk analysis to the 5th meeting of the «Experts Group» on Council Regulation (EEC) No 4045/89, held on 2 March 1993. Similar presentations have been made to operational staff in Member States.

The 6th meeting of the «Experts Group», on 26 October, included a presentation by the Dutch delegation on their experiences of risk analysis. The German delegation gave a similar presentation to a meeting of the "frauds and irregularities" group in June.

In addition, the Commission has chaired a special working group of national Customs experts on risk analysis and on 13 and 14 December, a first seminar was held in Brussels for inspectors working under the Regulation.

4. Mutual assistance between Member States under Article 7 of Council Regulation (EEC) No 4045/89 has proved disappointing. This is why proposed amendments to the regulation will seek changes and why a demonstration project to encourage mutual assistance is being undertaken. The objectives of the demonstration project are to:
- develop cooperation between Member States and between the Commission and Member States;
 - reinforce the audit of undertakings operating within and across national boundaries and in third countries;
 - develop the use of risk analysis techniques, particularly in the selection of undertakings and transactions to be scrutinised;
 - encourage cross-checking with third party sources upstream and downstream of undertakings, particularly where this involves activities in a place other than in the Member State in which subsidy is received.

6.2.2. Integrated administration and control system as part of the reform of the CAP

With the reform of the CAP, it has been necessary to tackle the problems of management and control in a different way. Council Regulation (EEC) No 3508/92 of 27 November 1992 establishing an integrated administration and control system⁽¹⁾ essentially provides for:

- a computerized database,
- an alphanumeric identification system for agricultural parcels,
- a system for the identification and registration of animals⁽²⁾,
- aid applications,
- an integrated control system (administrative checks, on-the-spot checks and, where appropriate, verification by aerial or satellite remote sensing).

By collating all the information relating to areas, animals and producers available to it, the control authority is in a position to carry out a very detailed administrative check. This procedure should make it possible to detect far more irregularities or anomalies at the aid application stage and to reduce the number of elements that have to be checked on-the-spot. Computerizing these administrative checks makes for greater efficiency and cost-effectiveness.

(1) OJ No L 355, 5.12.1992.

(2) In accordance with Articles 4, 5, 6 and 8 of Council Directive 92/102/EEC of 27 November 1992 (OJ No L 355, 5.12.1992).

Regulation (EEC) No 3508/92 provides for the integrated system to apply as from 1 February 1993 with the exception of the alphanumeric identification system for agricultural parcels and the computerized database, which will be applicable as from 1 January 1996.

In 1993 Commission staff carried out several «education» visits to all the Member States. The first series of visits studied the organization of the introduction of the system, the administrative and on-the-spot checks and the introduction of systems for the identification of agricultural parcels.

A second series of visits related in particular to an in-depth examination of the introduction of the register of agricultural parcels by the Member States. In September and November seminars were organized in Brussels on this subject, measurement methods and the applicable tolerances.

In the autumn another series of visits have been made with a view to the inclusion of livestock production aid schemes in the integrated system.

A fairly positive first impression has emerged of the introduction of the integrated system in the Member States. In most cases officials met during visits showed great motivation given the difficulties with which they are faced.

Nevertheless, major problems remain to be solved, in particular as regards the introduction of the register of agricultural parcels and the application of Council Directive 92/102/EEC of 27 November 1992 on the identification and registration of animals.

6.2.3. Identification and registration of animals

Directive 92/102/EEC of 27 January 1992 provides that the Council is to undertake a review of the Directive before the end of 1996 with a view to defining a harmonized Community system of identification and to taking a decision on its introduction in the light of progress achieved in this area by the International Organization for Standardization (ISO).

Accordingly, the Commission decided to contribute towards the financing of a project developed by three research institutes for a large-scale trial involving the electronic identification of livestock (cattle, sheep and goats), to see if the generalized application of such an identification system could be achieved for all livestock qualifying for Community premiums paid in respect of individual animals.

6.2.4. Reinforcing monitoring (Regulation (EEC) No 307/91)

Regulation (EEC) No 307/91 provides for the reinforcing of monitoring of certain expenditure chargeable to the EAGGF Guarantee Section in the field of exports of agricultural products and products exported in the form of goods not covered by Annex II to the Treaty (Article 1) as well as in connection with certain intervention measures (Article 2) the total annual ceiling is ECU 20 million.

In 1992, all Member States (with the exception of Luxembourg) showed interest in applying for Community funds. The eligible expenditure declared by the Member States amounted to ECU 9.2 million, giving a rate of utilization of 46% of the ECU 20 million made available to them under the Regulation.

This is naturally an average rate, which masks highly divergent national figures ranging from full utilization of the amount allocated (NL) or fairly high rates of utilization (DK, E and F) to modest (B, D, IRL and UK) or low rates (GR, I and P). As regards the latter three countries, the results achieved in 1992 show an improvement over the situation recorded in the previous year. Part-financing covering expenditure on monitoring of exports was higher than that relating to expenditure on the stepping-up of monitoring of intervention measures, the rate of utilization of Community appropriations being 61% and 39% respectively.

Generally speaking, the Member States continued to give priority to utilizing appropriations for the remuneration of personnel as against those for training, despite the Commission's efforts to improve the situation in an area which is extremely important for efficient monitoring.

Forecasts of expenditure for 1993 provided by the Member States point to ECU 11 million of Community appropriations being used, i.e. 55% of the total (ECU 20 million) made available.

On the basis of these forecasts, the Member States received advance payments totalling ECU 8.2 million. The balance of the Community contribution will be paid after the presentation of declarations of expenditure incurred, scheduled for 15 May 1994, and only then will it be possible to establish the final figures for utilization in 1993.

6.2.5. Physical checks on exports of agricultural products

Pursuant to Regulation (EEC) No 386/90⁽¹⁾, a supplementary report to the Council was drawn up⁽²⁾ on the basis of an enquiry conducted in the Member States. At the same time, a proposal was made to the Council to amend that Regulation in order to:

- apply the rule for an inspection rate of 5% to cover all sectors on the basis of a risk analysis with a minimum rate of 2% in each product group;
- provide for the possibility of laying down a minimum rate of inspection by the customs office of departure.

At its meetings of 16 and 17 December 1993, the Council adopted the abovementioned proposals (Regulation (EEC) No 163/94, OJ No L 24, 29.1.1994).

6.3. Improvement of legislation and control methods

6.3.1. Simplification and revision of agricultural legislation

In spring 1993, the Commission decided to maintain the Lachaux Group for a further three-year period and also defined its task and method of operation. The objective of simplification is not only to combat fraud but also to work towards better understanding and application of measures adopted under the reform of the CAP.

In 1993 the Group worked on the simplification of provisions implementing the reform of the CAP, in particular with regard to set-aside, compensatory area payments, oilseeds, the harmonization of terms of payment and the rotation of permanent crops.

Although the Commission adopted the Group's main proposals, it noted that the work which should have been entrusted to the group was not completely satisfactory and that further reflection on its tasks was required.

(1) Council Regulation (EEC) No 386/90 of 12 February 1990 on the monitoring carried out at the time of export of agricultural products receiving funds or other amounts (OJ No L 42, 16.2.1990).

(2) Supplementary report on the application of Regulation (EEC) No 386/90 on the monitoring carried out at the time of export of agricultural products receiving funds or other amounts (COM(93) 339 final, 19.7.1993).

6.3.2. Risk analysis

Risk analysis is a working method used by both the Member States and the Commission. It allows better targeting of controls and greater effectiveness in the fight against fraud by inspection authorities.

Article 2 of Regulation (EEC) No 4045/89 makes provision for risk analysis. Proposals to amend Regulation (EEC) No 4045/89 were drawn up in 1993 with the aim in particular of using risk analysis for controls based on accounts. The method was enlarged upon and made mandatory in Regulation (EEC) No 3887/92, Article 6 of which provides that on-the-spot checks relating to aid applications are to be carried out in particular on the basis of risk analysis.

Further Commission initiatives were taken in 1993. The proposals concerning the amendment of Regulation (EEC) No 386/90, with the aim in particular of applying the rule of a 5% inspection rate for all product groups on the basis of a risk analysis, were adopted by the Council (Regulation (EEC) No 163/94, OJ L 24, 29.1.1994).

Risk analysis has also been introduced for milk and milk products and in particular for checks on the application of the additional levy under the arrangements on milk quotas (Article 7 of Regulation (EEC) No 536/93, OJ No L 57, 10.5.1993).

6.3.3. Reduction in number of lines in Nomenclature for export refunds

As part of the simplification measures, over 100 headings were deleted from the Nomenclature for export refunds. The headings deleted are those where no refund is fixed; they relate in particular to processed cereal products, pigmeat, processed fruit and vegetables, poultrymeat, wine and tobacco.

6.3.4. Measures to protect Community interests: operators who present a risk

As part of the measures to protect Community financial interests, the Commission is considering the possibility of excluding operators who do not provide the necessary guarantees, in particular on account of fraud committed, from benefiting from Community aid granted by the EAGGF Guarantee Section. Suitable proposals for regulations have been presented.

6.4. Seminars

Under its training policy, the Commission organizes seminars to increase the awareness of national departments to the Community dimension of fraud and to improve their knowledge of measures taken to prevent and combat fraud.

In this connection the following seminars were organized in 1993:

- . two seminars in Brussels on the introduction of the integrated administration and control system in the framework of the common agricultural policy (introduction of register of agricultural parcels and parcel measurement);
- . one seminar in Brussels on ex-post accounting checks (Regulation (EEC) No 4045/89) relating to the EAGGF Guarantee Section.

6.5. Investigations and special checks

The Commission can conduct the controls it considers useful, including on-the-spot checks⁽¹⁾, or have such checks carried out by the national authorities, possibly with the participation of Commission officials⁽²⁾. It may also ask for information from the Member States concerned and carry out inspection visits in this connection.

This Chapter covers a series of investigations in which the Commission participated actively.

This Chapter also reports on several investigations conducted by national departments (tomato processing, export of alcohol, canned meat).

The investigations conducted by officials from the EAGGF Guarantee Section in 1993 were particularly fruitful. These missions could have been more numerous and the results more beneficial if the number of officials allocated to the EAGGF for this task had been greater. In fact, currently they number only about a dozen. Thanks to the efforts of a small number of officials, a significant number of investigations were carried out and many cases of fraud covering a substantial amount detected. The fraud uncovered relates to around ECU 250 million. That figure may be compared with the total of ECU 1 000 million for fraud detected in the last 20 years by the Member States and the Commission.

6.5.1. New cases

By way of an example, the following two investigations may be mentioned:

(1) Council Regulation (EEC) No 729/70, OJ No L 94, 28.4.1970.

(2) Council Regulation (EEC) No 595/91, OJ No L 67, 14.3.1992.

Cereals(a) Intervention stocks

The Commission services felt (risk analysis) that the considerable reduction in the intervention prices for cereals as a result of the reform of the CAP could lead to a high risk of fraud, involving in particular selling cereals before the new marketing year and replacing them with products harvested at the beginning of 1993/94.

It was agreed firstly with all the Member States that suitable checks should be conducted by the national authorities on the basis of a programme drawn up in conjunction with the Commission.

Following an examination of data forwarded, the Commission organized inspection visits to three Member States in May and June 1993 to verify the actual existence of intervention stocks.

It was noted in Italy that 25% of the stock checked was non-existent. In France, despite the shortcomings of the present system of administration and control, no major irregularities were observed. In Greece, on-the-spot checks conducted by Commission officials and the national authorities showed that certain warehouses were not suitable for the storage of cereals and some quantities were missing and/or had deteriorated. The amounts concerned are:

Italy:	ECU 76 million
Greece:	ECU 15 million
France:	ECU 0.5 million.

(b) Prefinancing

In the course of the on-the-spot checks in Italy, it was ascertained that major quantities of durum wheat, which had benefited from prefinancing of the refund, were non-existent. In all likelihood, cereals from intervention stocks were used to justify such prefinancing. The sums unduly paid amount to around ECU 99 million.

Olive oil in intervention storage

As a result of sales difficulties on a market unable to produce all of its own requirements an investigation was carried out to check the quantity and quality of the oil in intervention storage in Italy in late 1993.

Generally speaking the quantities declared were found on inspection to be in storage. Samples representing 90% of the oil in intervention, mainly from the 1992/93 marketing year, were taken and sent for analysis to a Community laboratory. Initial indications are that 93% of the oil in storage is of a lower quality than that accepted on entry, and of that 31.5% was not even eligible for intervention. The amount involved is put at ECU 33.6 million.

Other investigations

In 1993, other major investigations were also carried out by the EAGGF agents in complete collaboration with UCLAF. References to them below are very brief but they are described in detail in the Commission's 1993 report on the fight against fraud.

As a general remark it must be pointed out that a number of frauds detected reveals a weakness in customs controls.

Swine fever

Community measures have been taken to support the pigmeat market in Germany and Belgium as a result of the outbreak of swine fever. The Commission initiated an inquiry to determine whether the control arrangements introduced by the national authorities are capable of ensuring that the operations are carried out in a proper manner. Checks carried out on the spot in Germany have shown that there are shortcomings in the control arrangements.

Beef exported from and reimported into the Community

An investigation of beef and pigmeat imports from Romania brought to light a fraudulent operation whereby beef was being exported to certain third countries, the T1 documents never having been cleared, and the goods were released for consumption on the Community market.

As a result of a Community fact-finding mission in Romania the Commission was able to determine the quantity of such exports. The amount of the refunds involved is put at ECU 0.7 million.

Community sugar reimported

Sugar exported from France and Belgium to the former USSR was reimported into Spain under cover of false T2L documents.

. Olive oil exports: false declaration of type and destination

An investigation in Greece into olive oil exports with refunds revealed that the product had not reached its declared destinations.

It was also established that most of the goods exported did not consist of olive oil but of other products. The fraud involves the undue payment of refunds totalling ECU 3 million.

. Beef exports: false documents

It was found during a fact-finding mission to Turkey that beef exported from Germany intended for Lebanon was diverted to Turkey. False Lebanese import documents had been presented. The amount of the fraud is approximately ECU 4 million.

. Beef exported as food aid

During an investigation it was found that preserved meat from Italy intended as food aid for the former USSR had not been adequately sterilized. Part of the meat was brought back for analysis. The results confirmed insufficient sterilization. The Commission requested that beef already delivered but not yet eaten be destroyed. The amount involved is put at around ECU 11.5 million.

. Dried fig stocks

Intervention stocks of dried figs were found, as a result of on-the-spot checks in Greece, to be unsuitable for processing for human consumption. Community financing will not therefore be available (estimated amount: ECU 0.4 million).

Investigations carried out by the Member States

Several major investigations were carried out. Below, as an example, a brief description is given of three:

. Processing of tomatoes

The Italian authorities detected a major case of fraud involving the fictitious supply of tomatoes to the processing industry. The amount concerned is ECU 2 million. Arrests have been made and recovery of the amount unduly paid is in hand.

Alcohol exported from and reimported into the Community

Significant quantities of alcohol for industrial use (86 354 hl) were exported in June and September 1993 to former Yugoslavia. After successive sales the goods reached France with false Hungarian certificates of origin.

Recovery proceedings against the exporters and importers in question are now in hand. The amount concerned is ECU 4.7 million.

Preserved meat - fraud regarding its composition

The Dutch authorities discovered major cases of fraud involving the composition of preserved meat. During the investigation it was found that the company had established a dual accounting system in order to obtain extra export refunds. It was shown too that offal was being used in place of meat.

The fraud involved HFL 4 million. The recovery procedure is now in hand.

6.5.2. Old cases

In 1993 there were significant developments as regards the files opened in earlier years and presented in the 1992 Financial Report on the EAGGF Guarantee Section.

These files can be classified as follows:

(a) Cases which will result in a financial adjustment under the 1990 accounts clearance operation

- Fruit and vegetables withdrawals in Italy: correction: LIT 1 840.3 million.
- Quality of cereals (durum wheat, common wheat) in Italian intervention stores. Correction: LIT 943.3 million.
- Pigmeat withdrawals following the outbreak of swine fever in Belgium: correction: FB 110.7 million.
- Placing of butter in intervention in the Netherlands (NIZO case): correction: HFL 82.6 million.
- Beef exports to Zimbabwe:
Netherlands: correction: HFL 0.5 million.
United Kingdom: correction: UKL 0.7 million.
Germany: partial clearance in 1991.

(b) Cases where the financial implications will be drawn as part of the 1991 clearance operation or a specific one

- Premium for the abandonment of winegrowing areas (1991 clearance operation)

- Public stocks of beef - country concerned: Ireland, United Kingdom, Italy and France (specific clearance operation).
- Meat exports to Yugoslavia and Lebanon (1991 clearance operation, additional financial implications). The recovery procedure is under way simultaneously in Germany and the Netherlands.
- Livestock exports to Poland claimed to be pure-bred breeding animals (1991 clearance operation).

6.6. Cases of fraud and irregularities reported

Fraud and irregularities detected by the Member States are reported quarterly to the Commission under Articles 3 and 5 of Regulation (EEC) No 595/91. Details of cases reported in 1993 broken down by sector are given in Annex 21.

Annex 22 shows the trend of Member States' reports of cases of fraud and irregularities established and the situation regarding the recovery of amounts unduly paid.

For the four quarters of 1993 the breakdown by Member State of the number of cases of irregularities amounting to ECU 4 000 or more and the financial implications for EAGGF Guarantee Section funds was as follows:

Member State	B	D	DK	EL	ES	F	IRL	I	L	NL	P	UK	TOTAL
Number of cases	21	177	75	211	251	118	16	47	0	61	141	180	1.298
Amounts in ECU million	6,1	19,9	4,2	24,9	7,7	34,4	1,1	134,7	0	3,5	7,5	4,3	248,3
ECU million recovered	0	2,6	0,1	1,3	0,2	8,0	0,3	19,9	0	0,6	0,8	1,3	34,1

For the four quarters of 1993, 1 298 cases totalling ECU 248.3 million were reported. This represents an increase on 1992 of 26% in the number of cases (up from 1 030) and 110% in the amount involved (previously ECU 118 million). In view of the fact that the amounts concerned have not yet been reported in 167 cases, including 150 cases in Greece in the olive oil sector, the total amount is likely to be considerably greater.

This positive outcome has been achieved mainly as a result of increased efforts on the part of the Member States and of specific investigations carried out on the initiative of DG VI-G-4, principally in the cereals sector.

Not counting cereals, where the rise is obvious (161 cases totalling ECU 146 million, up ECU 33.7 million on 1992), appreciable increases have taken place also in the number of cases and the amounts reported in the following sectors:

- Milk and milk products, with 314 cases and ECU 40.3 million (153 cases and ECU 6 million in 1992). France reported the major cases (22 related to the additional milk levy scheme totalling around ECU 15.6 million), together with Italy (three cases in all, one of which - concerning the scheme for the use of skimmed milk in feed - amounted to ECU 11.7 million).
- Beef - a risk sector with 134 cases totalling ECU 18 million (in 1992 95 cases totalling ECU 7.6 million), the major ones having occurred in Germany (33 cases totalling ECU 12 million including 30 cases involving the beef refund scheme amounting to ECU 11 million).
- Wine with 39 cases totalling ECU 8 million (up from three cases representing ECU 0.06 million in 1992) including the largest, a case in France totalling ECU 6 million relating to sales by tendering procedure of alcohol of vinous origin.

Reports in the field of olive oil, however, show a sharp drop on 1992 in the number of cases, down from 369 to 335, and in the amounts, down from ECU 75 million to ECU 8 million, even allowing for the lack of financial figures concerning 150 cases in Greece.

6.7. Recovery of amounts unduly paid

The situation regarding amounts to be recovered in respect of irregularities reported was better in late 1993 than in 1992 as a result of the combined efforts of DG VI-G-4 and the Member States to update the data available in the IRENE data base.

The recovery rate for all Member States rose slightly by 15%.

Persistence is still needed in the efforts by Member States to recover EAGGF Guarantee Section payments unduly made and to raise the rate of recovery which is still too low. This, together with the constant updating of the information on irregularities available in the IRENE data base, is essential for securing in an acceptable way the Community's financial interests as provided for in Regulation (EEC) No 729/70.

Some progress has been achieved already in this area, notably on 8 244 cases entered in IRENE. In 5 210 of these cases the recovery procedure has been successful, sometimes partially. The amount recovered totals ECU 158.1 million, of which ECU 123.7 million is accounted for by 5 139 cases that have been completed. It should be pointed out that 1 011 of the cases completed have no financial implications.

Cases completed produced recoveries amounting to ECU 117 million, i.e. 94.6% of the total, with the Community having to bear ECU 6.7 million (5.4%). Almost all of these cases were for small amounts, recovery of the large ones requiring an enormous amount of time by virtue of the complex and, in most cases, lengthy administrative and legal procedures.

6.8. EAGGF Irregularities and Mutual Assistance Group meetings

These meetings, which are held pursuant to Article 8 of Regulation (EEC) No 595/91, bring together, under the chairmanship of an EAGGF representative, Commission officials and Member States' representatives responsible for control and investigations. Three plenary meetings were held in 1993 at which the introduction of the new regulations and procedures for the notification of irregularities were discussed together with many alleged or established irregularity cases, and the action to be taken in each case was considered.

At meetings of the Group:

- major cases of fraud can be discussed with the Member States;
- an exchange of views can take place on the application of the Community rules;
- Member States' authorities can be alerted to new methods and techniques (risk analysis, remote sensing, etc.);
- discussions can be held on experience gained in various sectors;
- all fraud cases reported can be discussed and assessed with a view to the risk analysis to be completed by the individual Member States.

In 1993 some 80 bilateral and multilateral meetings were held with Member States at which specific points were examined.

6.9. Specific control arrangements

6.9.1. Control agencies for olive oil

Pursuant to Council Regulation (EEC) No 2262/84⁽¹⁾ and Commission Regulation (EEC) No 27/85⁽²⁾, control agencies for olive oil were set up in the main producer Member States: Italy, Greece, Spain and Portugal (see 18th Financial Report on the EAGGF, pp. 53, 54).

The main changes to the operation of the agencies in 1993 arise from the amendment of Commission Regulation (EEC) No 2677/85 laying down implementing rules in respect of the system of consumption aid for olive oil by Regulation (EEC) No 643/93⁽³⁾ which provides for:

- the active involvement of the agencies in the procedure for the grant of new approval to packaging undertakings;
- the periods within which the agencies are to forward the results of their checks to the Member States;
- the penalties which are to be imposed by the competent authority where an infringement is detected;
- the liability of suppliers in cases where they are unable to show that quantities of oil are delivered is eligible for aid.

These changes have made it possible to strengthen the preventive role of the agencies, to improve the notification and follow-up of infringements and to optimize their operation by making the cross-checking of suppliers easier.

The four agencies carried out their control tasks during the 1992/93 marketing year in accordance with the forecasts in the activity programmes and the forward estimates approved by the Member States' authorities and the Commission.

In Italy, since commencing operation, the agency has carried out checks on 4 309 mills out of 6 090 and on 34 643 producers out of the average of 654 000 who over the past eight marketing years have submitted aid applications. Twenty checks concerned the six unions of associations and 341 concerned the 186 producers' associations. The agency also took part in determining yields in 1 549 communes.

In relation to consumption aid, the agency has been operating for four marketing years and has carried out 3 294 checks on 659 recognized undertakings.

(1) OJ No L 208, 3.8.1984

(2) OJ No L 4, 5.1.1984

(3) OJ No L 69, 20.3.1993

As a result of these checks the agency has made a total of 460 proposals for withdrawal of approval, of which 431 are for mills and 29 for producers' associations. Not counting the effect on producers of the withdrawal of approval from associations, the aid received by more than 5 000 producers will be limited as a result of the agency's checks. In addition, 837 reports have been sent to the Guardia di Finanza for the purpose of completing checks.

As regards consumption aid, 2 458 irregularities have been detected, of which 177 have led to a proposal for the withdrawal of approval of the undertaking. A total of 151 cases have been referred to the Guardia di Finanza.

The agency continued its control activities in the 1992/93 marketing year during which it carried out checks on 2 239 producers, 632 mills and 10 producers' associations. It carried out 943 checks on packaging plants and 2 235 cross-checks.

Since beginning its operations, the Greek control agency (OEEE) has carried out 2 945 checks on the 3 000 or so mills in operation and has proposed penalties in 449 cases: 253 proposals for the withdrawal of approval and 205 fines.

The 331 checks on the 77 producers' organizations have led to six proposals for the withdrawal of approval and 37 fines. Proposals for penalties on producers are made via the associations.

As regards consumption aid, the agency carried out 1 459 checks on the 231 packaging undertakings, proposing one withdrawal of approval and 379 fines.

For the 1992/93 marketing year, the agency carried out 683 checks on the 2 949 mills in operation and proposed 44 withdrawals of approval and 96 fines. The checks on associations did not give rise to any proposals for penalties. The 1 054 checks on packaging undertakings resulted in the quantities declared being challenged in 186 cases.

In Portugal, since commencing its operations, the agency has carried out checks on 3 289 producers and proposed 1 323 corrections to the quantities declared. According to the agency, Portugal dealt with 348 cases and recovered nearly ESC 40 million. The number of producers submitting aid applications varies considerably from one marketing year to another on account of the rotation of crops: 32 000 in 1989/90, 22 000 in 1990/91, 40 882 in 1991/92 and 34 485 in 1992/93.

The number of approved mills varied between 60 and 70 up to 1991 whereas in the last two years it has been more than 1 600. The 755 checks carried out led to 43 proposals for the withdrawal of approval.

With regard to consumption aid, the 174 checks carried out during the last three marketing years have resulted in Portugal reporting irregularities in 12 cases. The 90 samples taken to check the quality of the oil have led to seven irregularities being reported to the national authorities.

For the 1992/93 marketing year, the agency carried out checks on 796 producers, 337 of whom were found wanting. The number of approved mills rose to 1 635 and the agency inspected 278. Proposals were made for the withdrawal of approval in 16 cases and acted upon by the Member State.

The 60 inspections at the 48 packaging plants revealed shortcomings in the keeping of accounts in the case of two plants and corrections in quantities in the case of nine plants. On the question of quality, four infringements were reported to the national authorities.

In Spain since it was set up the agency has carried out 2 452 checks on the 1 932 approved mills and has proposed the withdrawal of approval in eight cases. The 72 producers' organizations have been checked on 245 occasions and 13 withdrawals of approval have been proposed. Of the 500 000 producers, 9 916 have been checked and 467 found to be in an irregular position. The 511 packaging plants have been the subject of 1 195 checks. Proposals have been made regarding 31 withdrawals of approval and 944 corrections of quantities declared.

For 1992/93 the agency checked 711 mills, two unions of associations, 40 producers' organizations, 1 639 producers and 516 packaging plants. One hundred and seventy-three producers were found to be in an irregular position, seven producers' organizations had their approval withdrawn, quantities declared by packaging plants were cut in 530 cases and penalties were proposed in the case of 28 plants.

6.9.2. Community control body in the wine sector

The activities of Commission officials, seriously undermined by the gradual cut-back in staff numbers, were concentrated in 1993 on checks on the annual harvest and production declarations, the permanent abandonment of vine-growing, annual stock declarations and long-term storage contracts.

It emerged that in several Member States the reliability of the data concerning areas and per hectare yields based on the declaration system was doubtful. This has major implications for the application of intervention measures.

Some irregularities were uncovered also regarding grubbing operations for which premiums were granted. Fictional cases of grubbing were found (no vines on the land) and more frequently the areas grubbed up were overestimated and grubbing was not carried out correctly.

The forthcoming reform of the market organization will take account of the above.

6.9.3. Community control body in the fruit and vegetables sector

The control body continued this year to carry out the checks provided for in Regulation (EEC) No 1319/89 (on the reinforcement of the application of Community rules on fruit and vegetables).

During the first half of the year the checks were targeted at citrus fruit withdrawals and deliveries to the processing industry. In the second half inspections covered peaches (withdrawals and processing) as well as the application of Commission Regulation (EEC) No 2251/92 on quality inspection of fresh fruit and vegetables.

The insufficient number of Commission officials assigned to this control body did not permit the number of examinations desired and necessary to be carried out.

Withdrawals of oranges were shown to be structural in nature in some Member States. In many cases the quality of the oranges and peaches withdrawn and of the fruit delivered to the processing industry was below the minimum required under the rules.

In the case of both oranges and peaches the minimum price that the processor is required to pay the grower is not always observed, the farmer very often receiving a lower price than that provided for. To conclude, the main problem encountered in the application of the new quality inspection Regulation is the avoidance by a very large number of consignors of the inspection requirement provided for under the rules.

6.10. Remote sensing

The mechanism for checks by remote sensing developed gradually since 1991 is common to all participating Member States. The main stages can be summarized as follows:

- selection of control areas centred on a satellite image;
- selection and computerization by the national authorities of files lodged in those areas;
- digitization of the boundaries of the declared parcels;
- acquisition and processing of satellite images ;
- automatic classification and/or photo-interpretation of parcels on images;
- classification of files (agreed, refused, doubtful);
- on-the-spot checks by the national authorities of part of the files and validation of the conclusions of photo-interpretations.

The photo-interpretation of files must check both the area and the type of land use. On-the-spot checks on files (classified as approved, refused or doubtful on the basis of photo-interpretation), are performed by the national authorities and are used to validate photo-interpretations or to resolve doubtful cases and are combined with a decision on the eligibility of the file. The authorities can therefore target their on-the-spot checks at the parcels where problems have been pointed out.

For the 1993 checks the Commission issued an invitation to tender and published common general conditions in agreement with the Member States in December 1992. All Member States took part with some variations, except Luxembourg. These checks were part-financed, with a maximum of ECU 10 million (including images) chargeable to the EAGGF, on the basis of a share-out formula between Member States. Unlike last year the contracts were signed by the Member States following consultations with the Commission. In the main the procedure followed in 1992 was retained.

In order to ensure the adequate distribution of the checks throughout the area concerned, 44 sites in all were identified in 1993 (as against 27 in 1992). The number of declarations, the area declared and the figures for the checks carried out by remote sensing are shown in the table below:

Member State	Remote sensing				
	Files lodged	Area declared, ha	Files checked	Parcels	Hectares
Belgium	45 629	461 000	2 055	17 556	27 156
Denmark	68 116	1 912 000	3 054	26 160	93 915
Germany	403 012	10 127 000	451	10 020	79 554
Greece	283 586	1 288 000	3 509	14 059	14 681
Spain	363 437	8 602 000	7 425	111 136	262 191
France	538 995	13 440 000	343	7 903	18 479
Ireland	17 150	296 000	1 714	8 258	37 179
Italy	535 907	4 471 000	10 172	56 398	73 459
Luxembourg	2 206	39 000	0	0	0
Netherlands	46 970	373 000	2 751	9 831	30 184
Portugal	60 000	1 012 000	994	4 632	50 612
United Kingdom	61 977	4 246 000	2 206	65 614	249 645
TOTAL	2 426 985	46 267 000	34 674	331 567	937 055

Checks must be carried out on not less than 5% of the files lodged (i.e. 121 349 files and 2 313 350 ha). It has been noticed that remote sensing has already permitted the checking of 34 674 files (i.e. 29%) and 937 055 ha (i.e. 41%); the rest has been checked by classic controls.

A sum of approximately ECU 1 million (out of the ECU 10 million planned) has been earmarked by the Commission for the purchase of satellite images. A contract has been signed directly with LANDSAT and SPOT (suppliers of images). The images are lent to the contractors and recovered on completion of the contract.

The rules also call for «historical» checks over reference periods, carried out too by remote sensing in some Member States. A large number of selected files were checked in this way in the United Kingdom against archive images from 1988 to 1992. More restricted tests were carried out in Denmark, Ireland and the Netherlands.

In 1993 special care was taken to filter the files in advance, making it possible to detect errors and omissions and to prevent incomplete files from undergoing photo-interpretation.

The 1993 results were presented at a meeting attended by representatives of all the Member States on 9 November 1993. The average percentage of files approved by photo-interpretation is around 66% with 23% refused and 11% doubtful. By parcel these figures represent 84%, 7% and 9% respectively. This means that only 16% of parcels did not succeed in being photo-interpreted and had to be checked on the spot.

The average cost of checks in the Community was ECU 307 per declaration in 1992. In 1993 it fell to ECU 249 per file, i.e. ECU 26.1 per parcel or ECU 9.2/ha, including images. The cost of buying the images is around ECU 27 per file. The average cost of equivalent checks on the ground has been put at ECU 302 per file.

TITLE IV

ACCOUNTS CLEARANCE

7.1. Verification of EAGGF Guarantee Section expenditure and clearance procedure - 1990

7.1.1. Pursuant to Article 5(2)(b) of Regulation (EEC) No 729/70, the Commission, after consulting the EAGGF Committee, cleared the accounts for 1990 (Decision 93/659/EC of 25 November 1993). For that financial year the expenditure disallowed totalled ECU 582.6 million.

The clearance of accounts for 1990 covered claimed expenditure of ECU 25 660 million.

7.1.2. The 1990 financial year was the fifth one to which the systems audit method applied in accordance with the rules set out in the EAGGF Guarantee Section audit manual.

The progressive application of the systems audit method nonetheless requires additional checks on selected individual operations to ascertain whether Community law has been complied with. A considerable workload results, especially because of the timetable for the clearance of accounts.

The results of the checks carried out are shown in the Summary Report for 1990, which also contains the main elements to come out of the dialogue with the Member States and the financial consequences for the Member States.

7.1.3. As in previous clearance operations, the EAGGF worked in close cooperation, during the various stages of the procedure, with the Legal Service and the Directorate-General for Financial Control. The latter took part in several inspection visits.

The financial corrections were based on the Commission Decision of 20 December 1985 on the criteria to be applied and concern cases of failure to observe Community law, the granting of illegal aids by Member States and infringements with regard to the clearance of accounts. The financial consequences for 1990 are set out in detail in Annex 23 to this report.

Two sectors require additional explanations.

Application of the additional levy on milk

In its Decision 93/524/EEC of 27 September 1993 on the clearance of the 1989 accounts, the Commission amended its earlier Decision 92/491/EEC of 23 September 1992. The financial corrections for Italy and Spain were reduced by LIT 499 016 million and PTA 43 million respectively. At the same time the two Member States qualified for a Community contribution for a repurchase programme. This decision was taken subject to the actual introduction of the system of milk quotas in those countries.

In its Decision 93/659/EC of 25 November 1993 on the clearance of the 1990 accounts, the Commission again made substantial corrections for Italy and Spain (of LIT 526 309 million and PTA 29 492 million respectively) for failure to collect the additional levy for 1989/90. As in the case of the 1989 decision, these corrections were made subject to the actual introduction of the system of milk quotas.

In May 1993 the Council allocated provisional additional quantities to Italy, Spain and Greece. These concern the 1993/94 milk year only and had to be reaffirmed in March 1994. In March 1994 the Commission presented report COM(94)64 to the Council on the application of the system of milk quotas in these three Member States. The Council decided on the basis of that report and a complementary report on Italy (COM(94)150, 18.04.94) to confirm the additional allocation for Spain and to review the allocation of Italy for 1994/1995.

Additional export refund inquiry

Under the 1989 accounts clearance, a financial correction was applied to the expenditure presented by four Member States in relation to export refunds, on account of the inadequacy of customs controls.

The additional inquiries were carried out in the four Member States concerned during 1993. On the whole these inquiries involving exporters did not bring to light irregularities in relation to claims. In a few individual cases limited corrections were applied during the 1990 clearance.

As regards export controls on agricultural products qualifying for refunds, the EAGGF completed its verification of the application of Regulation (EEC) No 386/90 in the 12 Member States. The findings were summarized to serve as a basis for the additional report to the Council on the abovementioned Regulation. In addition, a letter containing all the main observations was sent to all Member States in December 1993 setting a deadline (1 July 1994) for the necessary amendments if financial repercussions were to be avoided.

7.2. 1991

- 7.2.1. Expenditure claimed by the Member States in respect of 1991 totalled ECU 31 850 billion, the breakdown being as follows:

TABLE 16

EAGGF Guarantee expenditure claimed for 1991

MEMBER STATE	TRANSMISSION OF THE FIRST DECLARATIONS OF EXPENDITURE	
	DATE Deadline under Community law: 31.3.1992	1991
		AMOUNT (National currency)
Belgium	28.04.1992	FB 62 290 364 916.00
Denmark	08.04.1992	DKR 10 322 305 779.85
Germany	08.04.1992	DM 10 847 333 804.03
Greece	24.06.1992	DRA 476 806 809 800.00
Spain	21.05.1992	PTA 429 110 191 919.00
France	19.05.1992	FF 45 361 326 507.29
Ireland	11.05.1992	IL£ 1 334 295 548.20
Italy	07.05.1992	LIT 8 545 831 367 595.00
Luxembourg	14.02.1992	FLUX 118 859 802.00
Netherlands	23.04.1992	HFL 6 250 029 038.54
Portugal	22.04.1992	ESC 56 624 446 252.00
United Kingdom	21.04.1992	UK£ 1 681 359 379.41

The 1991 financial year began on 16 October 1990 and ended on 15 October 1991.

The Member States again failed to meet the 31 March 1992 deadline for submission of their declarations and sent in adjustments and additions much later, thus complicating the clearance work considerably.

- 7.2.2. A total of 96 on-the-spot checks were carried out between March 1992 and May 1993 involving 1 168 working days in the Member States.

7.2.3. The consultation procedure started with the notification in writing to the Member States of the results of the checks carried out. The Member States had the opportunity of giving their comments in their replies. In addition, bilateral meetings were held under the dialogue procedure between the Commission staff and the Member States to enable the parties concerned to spell out their respective positions. The summary report for 1991 is being drawn up.

7.2.4. Systems audits

In 1993, in comparing with previous years, the Commission performed less systems audits on the compliance with regulations. The main reason for this approach was that in line with the proposals for the reform of the clearance procedures, the systems audits have to be performed more profoundly and targeted on specific areas. Given the limited resources, the EAGGF was in a position to audit only 9 measures using this revised approach.

Table 17 shows the systems audit which have been performed in 1993:

Table 17

Budget Article	Measure	Member State
1010/1014	Costs public storage cereals	Germany, Greece, Spain, France, Italy, United Kingdom
1210	Production aid olive oil	Greece, Portugal
1310	Aid for dried fodder	Denmark, Spain, the Netherlands, United Kingdom
1710	Premiums tobacco	Greece, Spain, Italy
2111/2114	Costs public storage meat	Denmark, Germany, France, Ireland, United Kingdom
2071	The administration of milk quotas	Denmark, Germany, the Netherlands, United Kingdom
	The performance of administrative controls on the spot at receivers of aid (Regulation 4045/89)	All Member States
	The performance of physical inspections on the spot concerning exportation of goods (Regulation 386/90)	All Member States
	Implementation in the Member States of the integrated control system concerning direct aid to farmers (Regulation 3508/92)	All Member States

7.3. 1992

7.3.1. Expenditure claimed by the Member States totalled ECU 31 148 million. The dates on which the 1992 expenditure was notified to the EAGGF are shown in the table below. The Member States subsequently submitted many additional corrections.

TABLE 18

MEMBER STATE	TRANSMISSION OF THE FIRST DECLARATIONS OF EXPENDITURE	
	DATE Deadline under Community law: 31.3.1993	1992
		AMOUNT (National currency)
Belgium	05.05.1993	FB 58 024 839 964.00
Denmark	18.06.1993	DKR 9 214 811 670.16
Germany	16.04.1993	DM 9 907 069 794.04
Greece	07.05.1993	DRA 527 865 079 141.00
Spain	16.06.1993	PTA 462 759 884 527.00
France	16.04.1993	FF 47 596 444 007.27
Ireland	06.07.1993	IL£ 1 113 038 293.46
Italy	13.05.1993	LIT 8 032 958 695 897.00
Luxembourg	22.04.1993	FLUX 47 802 748.00
Netherlands	26.04.1993	HFL 5 510 924 566.56
Portugal	04.05.1993	ESC 74 095 345 582.00
United Kingdom	15.04.1993	UK£ 1 735 765 270.64

7.3.2. Reform of the procedure for the clearance accounts

Following the approval by the Commission on the 5 March 1993, of the guidelines proposed by the Belle Group for a reform of the clearance of the accounts of EAGGF-Guarantee Section, it is decided to have this reform implemented for expenditure in the budget year 1992.

According to this the clearance operation should be split into two separate procedures:

- a financial audit
- a compliance audit.

This proposal aims to ensure that the accounting clearance can be effected in a reasonable time scale (more quickly than in the past). Once the Council has adopted the modification of the clearance procedure, a Commission regulation will define the detailed rules regarding nature and scope of both types of audit.

The reform of the clearance procedures also involves the following aims:

- the requirement for the Member States to improve their own controls over guarantee expenditure, and to make them more transparent, so as to make a meaningful financial clearance possible within a short period after the year,
- the obligation for the Commission to evaluate the significance of a Member States failure to comply with the rules before establishing the financial consequences, and to limit the period which those consequences can cover.

7.3.3. Financial audits in 1993

The object of the financial audits executed in 1993 was the Annual Declaration for the 1992 financial year as drawn up by the paying agencies and the Member States.

The purpose of the audits was to gain an opinion about procedures and measures of internal control in the financial departments of the paying agencies. The auditors had to control whether amounts stated in the annual declaration are based on complete receipts and correct payments and whether receipts and payments had been properly authorised and correctly classified, booked and reported as to date and measure. For that reason the auditors had to establish the existence of adequate systems and procedures to ensure the conformity of the transactions with the conditions of Community legislation and their reliability. However, in general the examination did not address compliance with EC rules and regulations governing specific «market» aspects.

For the 1992 financial year the EAGGF carried out audits at 20 of the 44 paying agencies and together these agencies account for over two-thirds of the total expense of the EAGGF. The total audit costs of these audits was ECU 485 000.

During the audits the auditors described and appraised controls over payment systems, and computer systems in particular, as adequate descriptions were, in most of the cases, not available. As well verifying the accuracy of the declaration, the auditors paid attention to the improvement of the paying agencies' systems, and recommendations were made concerning:

- The improvement of internal control procedures and the EDP-organisation at the paying agencies.
- The providing of accurate and timely monthly and annual declarations.
- The improvement of the accounting procedures and of the division of duties between the market and the financial department.
- The implementation of new book-keeping routines and commercial procedures for the private and public intervention to ensure correct recording of the intervention activities.
- The improvement of controls carried out by the paying agencies to ensure that the claims authorised by external bodies are bona fide and comply with Community rules.

7.4. Application of Council Regulation n0 4045/89

- (a) 1993 saw the Commission move towards a more active role as part of its increasing effort to combat fraud in the EAGGF. During the year missions were carried out to all Member States to gain a better understanding of how the Regulation is implemented. Repeat visits were carried out either to follow up on points observed in the earlier visit, or to carry the observation to a deeper level.
- (b) Differences in approach and organisation were found in all cases Member States regarding implementation of the Regulation. In two Member States the obligation to establish a special supervisory body to oversee implementation of the Regulation had not yet been complied with, but both Member States are taking steps to rectify this situation.

- (c) All Member States complied with the obligation in Article 10 of the Regulation to provide a detailed report on the implementation of the Regulation, with wide variations in content and style.
- (d) The programme of scrutinies required by Article 10 of the Regulation was also provided by each Member State, and in all cases complied broadly with the requirements of the Regulation. The scrutinies planned in those programmes began to be carried out on 1 July 1993, and the results of them will be the subject of the Member States' annual reports to be sent to the Commission by 1 January 1995.
- (e) The Commission undertook, during 1993, to propose a modification of the Regulation. The most important change proposed concerns the use of risk analysis techniques in the selection of undertakings for scrutiny.
- (f) Another area to which the Commission attaches great importance is that of mutual assistance between Member States. In order to improve existing arrangements the Commission began a special exercise in 1993, in which multinational or transnational firms in receipt of payments from the EAGGF were selected for coordinated control by all Member States concerned.

7.5 Appeals to the Court of Justice against clearance decisions

7.5.1 Judgments handed down by the Court

Since the Summary Report for 1990 was drawn up, the Court of Justice has handed down two new judgments in respect of appeals lodged by Member States against clearance decisions for the 1988 financial year:

- Judgment of 10 November 1993 (Case C-48/91) concerning the co-responsibility levy in the cereals sector; the Court annulled the 1988 clearance decision for failing to charge a sum of HFL 708 540 to the EAGGF.
- Judgment of 6 October 1993 (Case C-55/91) concerning the additional levy on milk, public storage in the tobacco sector, olive oil, aid for processing soya beans and aid for durum wheat production in Italy; the Court rejected the Member State's appeal.

In Case C-417/92 (Ireland v Commission) concerning export refunds in the beef sector, the Irish Government withdrew its appeal once the correction in dispute was reversed and the appeal became unnecessary. The Court removed the case from its register.

7.5.2 Appeals pending at 31 December 1992

The situation at 1 June concerning appeals pending and the amounts involved is given in Tables below.

Table n° 19

(I.) APPEALS FILED AGAINST THE 1989 CLEARANCE DECISION AND (II.) DECISION 93/491/EEC AMENDING IT (OJ N° L 252, 9.10.1993, p. 27) (situation at 1 June 1994)

CASE NUMBER	MEMBER STATE	EXPENDITURE CONCERNED	REFERENCE IN SUMMARY REPORT Document VI/303/91-Final of 27.07.1992	AMOUNT IN QUESTION (In national currency)
				1989
I. C-411/92	France	Cereals - co-responsibility levy and supplementary levy not collected - sales contract with buy-back clause	4.2.2.7	8.623.507
C-413/92	Germany	Milk - aid for manufacture of caseins and caseinates	4.3.4.1	432.000
C-415/92	Italy	Milk - additional levy not collected	4.3.13.2	(see 455/92)
II. C-455/93	Italy	Milk - additional levy not collected	./.	722.577.528.000
C-471/93	U.K.	Milk - additional levy not collected by Italy	./.	(see 455/93)

Table n° 20a

APPEALS FILED AGAINST THE 1990 CLEARANCE DECISION (situation at 1 June 1994)

CASE NUMBER	MEMBER STATE	EXPENDITURE CONCERNED	REFERENCE IN SUMMARY REPORT Document VI/119/93- Final of 01.10.1993	AMOUNT IN QUESTION (In national currency)
				1990
C-27/94	Netherlands	Export refunds - Inadequate controls	4.2.8.1.1.	3.317.334,26
C-28/94	Netherlands	Milk - Intervention buying-in of butter (NIZO)	6.1.3.1.	82.656.019
C-37/94	France	Cereals - Co-responsability and supplementary levy not collected - sales contract with buy-back clause	4.4.5.2.	9.171.526,98
C-41/94	Germany	Beef - Inadequate management and controls under beef special premium scheme	4.10.4.2.	7.518.141
C-47/94	U.K.	Milk - additional levy scheme - non application of quotas Italy and Spain	4.3.6.6.	(see 52/94 and 53/94)

Table n° 20b

APPEALS FILED AGAINST THE 1990 CLEARANCE DECISION (situation at 1 June 1994)

CASE NUMBER	MEMBER STATE	EXPENDITURE CONCERNED	REFERENCE IN SUMMARY REPORT Document VI/119/93-Final of 01.10.1993	AMOUNT IN QUESTION (in national currency)
				1990
C-49/94	Ireland	Beef - export refunds/payment of advance	4.1.7.4.	6.343.429
C-50/94	Greece	Export refunds - animal feedingstuffs - national aide scheme for cereals market	4.2.3.1.	866.305.307
		Oilseeds - aid for olive oil production - inadequate controls	4.7.1.1.1.	981.233.150
		Tobacco - premiums improperly paid refunds improperly paid	4.9.2.1.1. 4.9.2.1.1.	3.632.654.033 859.315.339
C-52/94	Italy	Milk - non-application by Italy - compensation paid for temporary withdrawal of individual reference reference quantities - additional levy not collected	4.3.5.1.	12.037.322.985
			4.3.6.6.	526.309.029.147
C-53/94	Spain	Milk - additional levy scheme (milk quotas) - non-application by Spain	4.3.6.4.	29.429.159.232

TITLE VCLEARANCE OF ACCOUNTS IN RESPECT OF COMMUNITY FOOD AID
FOR PRODUCTS SUBJECT TO EEC MARKET ORGANIZATION

The Commission took the decision relating to the clearance of accounts for 1984, 1985, 1986 and 1987 on 31 March 1992 (92/235/EEC)⁽¹⁾. With these clearance operations the old system of financing Community food aid to developing countries came to an end.

Nonetheless, the Commission voiced some reservations concerning specific aid operations, which are the subject of legal proceedings.

These reservations will be lifted where appropriate in the light of the outcome of these procedures.

The cases in question are the following:

Member State	Aid operation	Year	Amount
Belgium	R. 2936/81 China	1982	BFR 6.374.970,--
"	R. 2936/81 China	1982	BFR 7.685.613,--
"	R. 93/82 Djibouti	1982	BFR 14.080.665,--
"	R. 3611/81 ICRC	1982	BFR 1.667.050,--
"	R. 359/84 Zambia	1984	BFR 2.085.421,--
"	R. 345/87 WFP	1987) BFR 50.781.099,--)
"	R. 1358/87 Euronald	1987	
"	R. 3292/85* WFP	1985	BFR 21.345.319,--
"	R. 19/84* Licross	1984	BFR 2.155.469,--
France	R. 2779/83 Egypt	1983	FF 447.866,88
Italy	R. 76/748 Niger	1976	reservation on the whole operation
"	R. 2277/85 Egypt	1987	FF 1.812.500,--

* This reservation is to be withdrawn by Commission decision in the light of the outcome of the procedure initiated by the successful tenderer.

ANNEXES

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ANNEX 1

SUMMARY OF IMPLEMENTATION FOR 1993

1993 appropriations:

ECU

APPROPRIATIONS	IMPLEMENTATION
1. Original appropriations, Title B1 33.943.000.000,00 (not counting 1 000 000 in monetary reserve)	1. Commitments - for expenditure incurred by M.S. 34.496.278.007,75 - for direct payments 94.154.189,57 Total commitments 34.590.432.197,32
2. Orig. appropriations, Chapter B0-40 109.000.000,00	2. Payments (attributed) - for expenditure incurred by M.S. 34.181.197.720,45 - for direct payments 55.385.343,67 Total attributed 34.236.583.064,12
3. Amending budgets 1.300.000.000,00	3. Approps to be carried over automatically 50,759 - for expenditure incurred by M.S. 315.080.287,30 - for direct payments 38.788.845,90 Total automatic carryovers 353.849.133,20
4. Transfers of appropriations 8.900.000,00	4. Appropriations to be carried over non-automatically 510.000.000,00
Total EAGGF Guarantee appropriations 35.343.100.000,00	5. Lapsed appropriations 242.667.802,68

Non-automatic carryovers from 1992:

APPROPRIATIONS	IMPLEMENTATION
1. Appropriations (Item B-1890) 175.500.000,00	1. Commitment - for expenditure incurred by M.S. 155.446.991,27 - for direct payments 2.287.236,47 Total commitments 157.734.227,74
	2. Payments (attributed) - for expenditure incurred by M.S. 155.446.991,27 - for direct payments 2.178.866,64 Total attributed 157.625.857,91
	3. Lapsed appropriations 17.874.142,09

Appropriations carried over automatically from 1992:

APPROPRIATIONS	IMPLEMENTATION
1. Appropriations 50.759.385,13 (Appropriations committed in 1992 but not allocated)	1. Payments (attributed) - for expenditure incurred by M.S. 0,00 - for direct payments 29.110.747,53 Total attributed 29.110.747,53
	2. Approps to be carried over automatically - for expenditure incurred by M.S. 0,00 - for direct payments 21.648.637,60 Total automatic carryovers 21.648.637,60

ANNEX 2

EAGGF GUARANTEE
EXPENDITURE CHARGED AGAINST THE 1993 BUDGET (ECU MILLION)

1.

	BELGIQUE	DANMARK	DEUTSCHLAND	ELLAS	ESPAÑA	FRANCE	IRELAND	ITALIA	LUXEMBOURG	NEDERLAND	PORTUGAL	UNIT. KINGD	COMMUNITY	TOTALS	
B01-1000	REFUNDS ON COMMON WHEAT GRAIN AND FLOUR	92,044	60,465	110,607	2,754	12,955	738,181	----	69,871	----	93,569	0,330	167,768	----	1.348,545
B01-1001	REFUNDS ON BARLEY GRAIN AND MALT	92,026	17,929	82,755	-----	24,117	265,832	6,442	0,175	----	18,349	0,018	84,949	----	592,591
B01-1002	REFUNDS ON DURUM WHEAT AND ON DURUM WHEAT FLOUR, GROATS AND MEAL	----	0,018	0,006	4,344	109,913	41,576	----	248,217	----	0,000	0,009	0,000	----	404,083
B01-1003	REFUNDS ON OTHER CEREALS	17,427	27,492	109,874	9,045	1,709	94,016	0,554	101,127	0,001	72,369	0,417	9,575	----	443,607
B01-100	REFUNDS ON CEREALS	201,497	105,905	303,242	16,144	148,694	1.139,605	6,996	419,389	0,001	184,287	0,774	262,293	----	2.788,826
B01-1010	CARRYOVER PAYMENTS	----	----	----	----	----	----	----	-0,210	----	----	----	----	----	-0,210
B01-1011	TECHNICAL COSTS OF PUBLIC STORAGE	4,946	25,183	258,229	15,758	30,435	237,789	3,502	47,982	0,039	----	2,787	19,710	----	646,361
B01-1012	FINANCIAL COSTS OF PUBLIC STORAGE	1,643	8,662	79,484	10,375	8,941	58,210	1,074	18,480	0,016	----	0,349	7,240	----	194,474
B01-1013	OTHER PUBLIC INTERVENTION STORAGE COSTS	-2,189	-0,355	-115,921	-35,342	-78,125	-176,745	-1,487	-110,700	-0,426	0,000	-20,788	-4,168	----	-546,245
B01-1014	DEPRECIATION OF STOCKS	32,371	129,812	786,359	43,813	21,715	1.151,403	25,936	66,238	0,294	----	0,037	170,008	----	2.427,987
B01-1019	OTHER INTERVENTION STORAGE	----	----	----	1,396	----	----	----	----	----	----	----	----	----	1,396
B01-101	INTERVENTION STORAGE OF CEREALS	36,771	163,301	1.008,152	36,001	-17,034	1.270,657	29,026	21,790	-0,076	0,000	-17,616	192,790	----	2.723,763
B01-1020	PRODUCTION AID FOR DURUM WHEAT	----	----	----	82,295	96,750	0,050	----	246,580	----	----	0,237	----	----	425,913
B01-1021	PRODUCTION REFUNDS FOR POTATO STARCH	0,890	15,692	11,276	0,000	1,392	6,973	----	1,378	----	51,561	----	6,986	----	96,149
B01-1022	OTHER PRODUCTION REFUNDS	12,708	7,970	81,498	1,180	20,858	99,948	1,412	31,687	----	30,030	1,936	30,250	----	319,479
B01-1023	PREMIUM FOR INCORPORATION OF CEREALS IN FEED	----	----	----	----	----	----	----	----	----	----	----	----	----	----
B01-1029	OTHER INTERVENTION	----	----	----	----	----	----	----	----	----	56,540	----	----	----	56,540

EAGGF GUARANTEE
EXPENDITURE CHARGED AGAINST THE 1993 BUDGET (ECU MILLION)

2.

		BELGIQUE	DANMARK	DEUTSCHLAND	ELLAS	ESPAÑA	FRANCE	IRELAND	ITALIA	LUXEMBOURG	NEDERLAND	PORTUGAL	UNIT.KINGD	COMMUNITY	TOTALS
B01-102	INTERVENTION, OTHER THAN STORAGE, OF CEREALS	13,598	23,663	92,775	83,475	119,000	106,972	1,412	279,645	-----	81,591	58,713	37,236	-----	898,080
B01-1030	CORESPONSIBILITY LEVY	-0,182	-0,061	-1,542	-0,605	-2,395	0,124	0,006	0,219	0,000	0,125	0,320	-1,690	-----	-5,680
B01-1031	AID TO SMALL PRODUCERS	2,541	3,900	21,465	-----	-----	26,681	1,446	-----	0,165	1,486	-----	2,402	-----	60,086
B01-1032	ADDITIONAL CORESPONSIBILITY LEVY	-0,007	-0,006	-0,202	-----	-----	-0,122	0,001	-0,024	-----	-0,004	-----	-0,674	-----	-1,039
B01-1033	REIMBURSEMENT OF THE ADDITIONAL CORESPONSIBILITY LEVY	-----	-----	-0,001	-----	0,004	-----	-----	0,035	-----	-----	-----	0,023	-----	0,061
B01-1034	REIMBURSEMENT OF THE CORESPONSIBILITY LEVY: SET-ASIDE	0,317	0,077	49,917	-----	1,519	39,227	0,684	-----	0,002	-----	-----	4,534	-----	96,276
B01-103	CORESPONSIBILITY LEVY AND AID TO SMALL PRODUCERS	2,669	3,910	69,637	-0,605	-0,872	65,910	2,138	0,230	0,167	1,607	0,320	4,595	-----	149,705
B01-1040	REFUNDS ON RICE	-----	0,019	0,470	0,051	1,450	0,712	-----	54,042	-----	0,321	2,190	0,054	-----	59,308
B01-104	REFUNDS ON RICE	-----	0,019	0,470	0,051	1,450	0,712	-----	54,042	-----	0,321	2,190	0,054	-----	59,308
B01-1050	TECHNICAL COSTS OF PUBLIC STORAGE	-----	-----	-----	-----	0,051	0,036	-----	0,227	-----	-----	-----	-----	-----	0,314
B01-1051	FINANCIAL COSTS OF PUBLIC STORAGE	-----	-----	-----	-----	0,015	0,011	-----	0,081	-----	-----	-----	-----	-----	0,107
B01-1052	OTHER PUBLIC INTERVENTION STORAGE COSTS	-----	-----	-----	-----	-0,707	-0,512	-----	-2,178	-----	-----	-----	-----	-----	-3,397
B01-1053	DEPRECIATION OF STOCKS	-----	-----	-----	-----	-----	-----	-----	0,002	-----	-----	-----	-----	-----	0,002
B01-1059	OTHER STORAGE MEASURES	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
B01-105	INTERVENTION FOR STORAGE OF RICE	-----	-----	-----	-----	-0,641	-0,465	-----	-1,867	-----	-----	-----	-----	-----	-2,973
B01-1060	REFUNDS ON RICE USED FOR THE PRODUCTION OF STARCH AND IN THE BREWING INDUSTRY	0,031	-----	-----	-----	-----	-----	-----	-----	-----	0,000	-----	-----	-----	0,031

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EAGGF GUARANTEE
EXPENDITURE CHARGED AGAINST THE 1993 BUDGET (ECU MILLION)

3.

		BELGIQUE	DANMARK	DEUTSCHLAND	ELLAS	ESPAÑA	FRANCE	IRELAND	ITALIA	LUXEMBOURG	NEDERLAND	PORTUGAL	UNIT.KINGD	COMMUNITY	TOTALS
B01-1061	SUBSIDIES FOR SUPPLY OF RICE TO THE FRENCH OVERSEAS DEPARTMENT OF REUNION*	----	----	----	----	----	----	----	----	----	----	----	----	----	----
B01-1062	PRODUCTION AID FOR INDICA RICE*	----	----	----	0,790	6,926	0,516	----	4,004	----	----	0,824	----	----	13,061
B01-1069	OTHER INTERVENTION	----	----	----	----	----	----	----	----	----	----	0,035	----	----	0,035
B01-106	INTERVENTION FOR RICE OTHER THAN STORAGE	0,031	----	----	0,790	6,926	0,516	----	4,004	----	0,000	0,859	----	----	13,127
B01-10	CEREALS AND RICE	254,566	296,797	1.474,275	135,856	257,524	2.583,907	39,572	777,234	0,091	267,806	45,241	496,968	----	6.629,837

EAGGF GUARANTEE
EXPENDITURE CHARGED AGAINST THE 1993 BUDGET (ECU MILLION)

4.

		BELGIQUE	DANMARK	DEUTSCHLAND	ELLAS	ESPANA	FRANCE	IRELAND	ITALIA	LUXEMBOURG	NEDERLAND	PORTUGAL	UNIT. KINGD	COMMUNITY	TOTALS
B01-110	REFUNDS ON SUGAR AND ISOGLUCOSE	378,656	65,416	327,278	0,402	59,461	422,072	1,093	99,801	----	59,724	0,177	117,288	----	1.531,369
B01-1110	REIMBURSEMENT OF STORAGE COSTS*	36,655	15,670	123,984	10,075	20,847	153,614	6,888	47,220	----	38,962	1,822	45,930	----	501,667
B01-1111	PUBLIC STORAGE	----	----	----	0,008	----	----	----	----	----	----	----	----	----	0,008
B01-1112	REFUNDS ON SUGAR USED IN THE CHEMICAL INDUSTRY	1,184	3,291	19,434	0,269	8,064	11,307	1,009	2,861	----	12,116	0,255	12,195	----	71,985
B01-1113	MEASURES TO AID THE DISPOSAL OF RAW SUGAR	----	----	----	----	----	15,928	----	----	----	----	0,539	0,471	----	16,938
B01-1114	IMPORT SUBSIDIES	----	----	----	----	----	----	----	----	----	----	----	----	----	----
B01-1115	DEPRECIATION OF STOCKS	----	----	----	----	----	----	----	----	----	----	----	----	----	----
B01-1119	OTHER INTERVENTION	----	----	----	----	27,881	5,402	----	----	----	----	5,134	28,223	----	66,640
B01-111	INTERVENTION FOR SUGAR	37,840	18,961	143,418	10,352	56,792	186,250	7,897	50,080	----	51,079	7,751	86,818	----	657,238
B01-11	SUGAR	416,496	84,377	470,696	10,754	116,253	608,322	8,989	149,881	----	110,803	7,928	204,107	----	2.188,607

EAGGF GUARANTEE
EXPENDITURE CHARGED AGAINST THE 1993 BUDGET (ECU MILLION)

5.

	BELGIQUE	DANMARK	DEUTSCHLAND	ELLAS	ESPANA	FRANCE	IRELAND	ITALIA	LUXEMBOURG	NEDERLAND	PORTUGAL	UNIT. KINGD	COMMUNITY	TOTALS	
B01-1200	REFUNDS ON OLIVE OIL	0,021	0,003	0,032	6,808	14,855	0,295	----	43,034	----	0,060	3,644	0,005	----	68,758
B01-120	REFUNDS ON OLIVE OIL	0,021	0,003	0,032	6,808	14,855	0,295	----	43,034	----	0,060	3,644	0,005	----	68,758
B01-1210	PRODUCTION AID	----	----	----	381,737	413,062	4,923	----	551,375	----	----	16,840	----	----	1.367,936
B01-1211	SCHEMES RELATED TO PRODUCTION	----	----	----	2,290	10,491	0,034	----	4,581	----	----	0,766	----	0,051	18,212
B01-121	PRODUCTION AID AND SCHEMES RELATED TO PRODUCTION OF OLIVE OIL	----	----	----	384,027	423,553	4,957	----	555,956	----	----	17,605	----	0,051	1.386,149
B01-1220	CONSUMPTION AID	0,495	----	0,266	96,919	284,847	15,678	----	348,386	----	----	23,660	3,299	----	773,550
B01-1221	SCHEMES RELATED TO CONSUMPTION (RESERVED FOR EAGGF)	----	----	----	----	----	----	----	----	----	----	----	----	10,740	10,740
B01-122	CONSUMPTION AID AND SCHEMES RELATED TO CONSUMPTION OF OLIVE OIL	0,495	----	0,266	96,919	284,847	15,678	----	348,386	----	----	23,660	3,299	10,740	784,289
B01-1230	TECHNICAL COSTS OF PUBLIC STORAGE	----	----	----	0,292	8,571	----	----	3,178	----	----	0,076	----	----	12,118
B01-1231	FINANCIAL COSTS OF PUBLIC STORAGE	----	----	----	0,453	7,451	----	----	0,128	----	----	0,037	----	----	8,069
B01-1232	OTHER PUBLIC STORAGE COSTS	----	----	----	----	-12,340	----	----	-0,255	----	----	-0,580	----	----	-13,176
B01-1233	DEPRECIATION OF STOCKS	----	----	----	6,524	69,308	----	----	76,990	----	----	0,297	----	----	153,119
B01-1239	OTHER STORAGE MEASURES	----	----	----	0,013	15,972	----	----	0,965	----	----	0,214	----	----	17,165
B01-123	STORAGE MEASURES FOR OLIVE OIL	----	----	----	7,282	88,963	----	----	81,006	----	----	0,044	----	----	177,294
B01-124	OTHER INTERVENTION FOR OLIVE OIL*	0,001	0,077	----	0,252	7,101	1,527	----	40,062	----	----	2,621	----	----	51,640
B01-125	REFUNDS ON OIL SEEDS	----	----	0,016	----	----	----	----	----	----	----	0,001	----	----	0,017
B01-1260	DIRECT PAYMENT TO PRODUCERS	2,759	88,173	636,942	5,084	775,045	894,376	1,945	202,183	0,983	1,873	41,156	215,668	----	2.866,188

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EAGGF GUARANTEE
EXPENDITURE CHARGED AGAINST THE 1993 BUDGET (ECU MILLION)

6.

	BELGIQUE	DANMARK	DEUTSCHLAND	ELLAS	ESPANA	FRANCE	IRELAND	ITALIA	LUXEMBOURG	NEDERLAND	PORTUGAL	UNIT.KINGD	COMMUNITY	TOTALS	
B01-1261	PRODUCTION AID	0,475	0,021	1,341	-0,034	6,293	5,274	-----	0,828	-----	0,044	-0,387	-1,396	-----	12,458
B01-126	SUPPORT FOR OIL SEED PRODUCTION	3,234	88,194	638,284	5,050	781,338	899,650	1,945	203,011	0,983	1,917	40,769	214,272	-----	2.878,646
B01-1270	PRODUCTION AID FOR FLAX SEED *	4,851	0,284	33,788	-----	-----	27,118	4,015	0,366	-----	4,310	-----	108,532	-----	183,265
B01-1279	OTHER AIDS*	-----	-----	-----	-----	-----	1,497	-----	-----	-----	-----	-----	-----	-----	1,497
B01-127	PRODUCTION AID FOR OIL SEEDS	4,851	0,284	33,788	-----	-----	28,615	4,015	0,366	-----	4,310	-----	108,532	-----	184,763
B01-1280	TECHNICAL COSTS OF PUBLIC STORAGE	-----	-----	-----	-----	0,000	-----	-----	-----	-----	-----	-----	-----	-----	0,000
B01-1281	FINANCIAL COSTS OF PUBLIC STORAGE	-----	-----	-----	-----	0,000	-----	-----	-----	-----	-----	-----	-----	-----	0,000
B01-1282	OTHER PUBLIC STORAGE COSTS	-----	-----	-----	-----	0,010	-----	-----	-----	-----	-----	-----	-----	-----	0,010
B01-1283	DEPRECIATION OF STOCKS	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
B01-128	STORAGE MEASURES FOR OIL SEEDS	-----	-----	-----	-----	0,010	-----	-----	-----	-----	-----	-----	-----	-----	0,010
B01-129	OTHER MEASURES FOR OIL SEEDS	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
B01-12	OILS AND FATS	8,603	88,559	672,386	500,338	1.600,666	950,722	5,960	1.271,821	0,983	6,288	88,342	326,108	10,791	5.531,566

EAGGF GUARANTEE
EXPENDITURE CHARGED AGAINST THE 1993 BUDGET (ECU MILLION)

7.

		BELGIQUE	DANMARK	DEUTSCHLAND	ELLAS	ESPANA	FRANCE	IRELAND	ITALIA	LUXEMBOURG	NEDERLAND	PORTUGAL	UNIT.KINGD	COMMUNITY	TOTALS
B01-130	PRODUCTION AID FOR PEAS AND FIELD BEANS*	49,361	23,285	55,793	0,935	6,066	278,378	3,965	3,995	0,144	76,314	0,001	60,435	-----	558,672
B01-131	PRODUCTION AID FOR DRIED FODDER*	1,105	34,721	41,845	3,493	132,511	195,689	0,594	71,783	-----	30,422	0,541	10,962	-----	523,666
B01-132	PRODUCTION AID FOR LUPINS *	-----	-----	0,103	-----	-----	1,359	-----	-----	-----	-----	-----	-----	-----	1,462
B01-139	OTHER INTERVENTION	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
B01-13	PROTEIN PLANTS	50,466	58,007	97,741	4,428	138,578	475,426	4,558	75,778	0,144	106,736	0,542	71,397	-----	1.083,800

EAGGF GUARANTEE
EXPENDITURE CHARGED AGAINST THE 1993 BUDGET (ECU MILLION)

8.

		BELGIQUE	DANMARK	DEUTSCHLAND	ELLAS	ESPANA	FRANCE	IRELAND	ITALIA	LUXEMBOURG	NEDERLAND	PORTUGAL	UNIT. KINGD	COMMUNITY	TOTALS
B01-1400	PRODUCTION AID FOR FIBRE FLAX *	2,722	0,180	0,354	----	----	18,521	0,005	----	----	1,355	0,002	0,047	----	23,186
B01-1401	SPECIFIC MEASURES (RESERVED FOR EAGGF)	----	----	----	----	----	----	----	----	----	----	----	----	2,479	2,479
B01-1402	PRODUCTION AID FOR HEMP *	----	----	----	----	----	3,840	----	----	----	0,001	----	----	----	3,842
B01-1409	OTHER INTERVENTION	----	----	----	----	----	----	----	----	----	----	----	----	----	----
B01-140	FIBRE FLAX AND HEMP	2,722	0,180	0,354	----	----	22,362	0,005	----	----	1,357	0,002	0,047	2,479	29,507
B01-141	COTTON *	----	----	----	647,274	183,566	----	----	----	----	----	----	----	----	830,840
B01-142	SILKWORMS	----	----	----	0,186	----	0,008	----	0,019	----	----	----	----	----	0,212
B01-149	OTHER	----	----	----	----	----	----	----	----	----	----	----	----	----	----
B01-14	TEXTILE PLANTS AND SILKWORMS	2,722	0,180	0,354	647,459	183,566	22,369	0,005	0,019	----	1,357	0,002	0,047	2,479	860,559

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EAGGF GUARANTEE
EXPENDITURE CHARGED AGAINST THE 1993 BUDGET (ECU MILLION)

9.

	BELGIQUE	DANMARK	DEUTSCHLAND	ELLAS	ESPANA	FRANCE	IRELAND	ITALIA	LUXEMBOURG	NEDERLAND	PORTUGAL	UNIT. KINGD	COMMUNITY	TOTALS	
B01-1500	EXPORT REFUNDS	1,121	0,286	3,077	53,271	42,683	8,999	----	32,483	----	14,437	----	0,063	----	156,420
B01-1501	COMPENSATION FOR WITHDRAWALS AND BUYING IN AND FOR FREE DISTRIBUTION OPERATIONS	14,733	----	8,338	172,467	91,925	144,543	0,142	142,738	----	15,421	2,593	4,090	----	596,990
B01-1502	COMPENSATION TO PROMOTE COMMUNITY CITRUS FRUITS*	----	----	----	1,211	----	----	----	1,292	----	----	----	----	----	2,503
B01-1503	COMPENSATION TO ENCOURAGE PROCESSING OF CITRUS FRUITS	----	----	----	25,853	46,782	0,041	----	105,976	----	----	0,094	0,013	----	178,759
B01-1504	CITRUS REGISTER	----	----	----	----	0,350	----	----	----	----	0,124	----	----	----	0,474
B01-1505	IMPROVEMENT OF PRODUCTION	0,055	0,231	16,529	0,624	3,701	3,691	0,132	3,371	----	0,856	2,222	1,604	----	33,016
B01-1506	PROMOTION MEASURES	4,405	----	0,172	----	1,323	0,681	----	----	----	0,083	----	----	----	6,664
B01-1507	NUTS	----	----	----	----	78,871	1,683	----	----	----	----	----	0,639	----	81,193
B01-1508	BANANAS	----	----	----	----	----	4,110	----	----	----	----	----	----	----	4,110
B01-1509	OTHER INTERVENTION	0,000	----	1,162	10,504	3,233	----	----	----	----	0,902	----	----	----	15,801
B01-150	FRESH FRUIT AND VEGETABLES	20,315	0,517	29,277	263,930	268,868	163,747	0,274	285,860	----	30,797	5,936	5,770	0,639	1.075,930
B01-1510	EXPORT REFUNDS	0,510	3,179	0,963	7,298	2,621	1,575	0,006	11,637	----	1,412	0,032	1,812	----	31,044
B01-1511	PRODUCTION AID FOR PROCESSED TOMATO - PRODUCTS	----	----	----	53,373	46,978	10,801	----	184,277	----	----	29,080	----	----	324,510
B01-1512	PRODUCTION AID FOR FRUIT-BASED PRODUCTS	----	----	----	35,023	18,117	52,303	----	27,113	----	0,049	0,854	----	----	133,460
B01-1513	PRODUCTION AID AND INTERVENTION FOR PROCESSED DRIED GRAPE PRODUCTS	----	----	----	87,487	2,779	----	----	----	----	0,053	----	----	----	90,319
B01-1514	PRODUCTION AID FOR TINNED PINEAPPLE *	----	----	----	----	----	8,040	----	----	----	----	----	----	----	8,040
B01-1515	PRODUCTION AID FOR DRIED VEGETABLES *	----	----	----	----	7,575	0,648	----	0,018	----	0,052	----	----	----	8,293

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EAGGF GUARANTEE
EXPENDITURE CHARGED AGAINST THE 1993 BUDGET (ECU MILLION)

10.

		BELGIQUE	DANMARK	DEUTSCHLAND	ELLAS	ESPAÑA	FRANCE	IRELAND	ITALIA	LUXEMBOURG	NEDERLAND	PORTUGAL	UNIT. KINGD	COMMUNITY	TOTALS
B01-1516	AIDS FOR PROCESSED RASPBERRIES	----	----	----	----	----	----	----	----	----	----	----	0,634	----	0,634
B01-1519	OTHER INTERVENTION	----	----	----	----	----	----	----	----	----	----	----	----	----	----
B01-151	PROCESSED FRUIT AND VEGETABLES	0,510	3,179	0,963	183,181	78,070	73,367	0,006	223,045	----	1,461	30,071	2,447	----	596,300
B01-152	OTHER INTERVENTION	----	----	----	----	----	----	----	----	----	----	----	----	----	----
B01-15	FRUIT AND VEGETABLES	20,825	3,695	30,239	447,111	346,938	237,115	0,281	508,905	----	32,258	36,006	8,216	0,639	1.672,229

EAGGF GUARANTEE
EXPENDITURE CHARGED AGAINST THE 1993 BUDGET (ECU MILLION)

11.

		BELGIQUE	DANMARK	DEUTSCHLAND	ELLAS	ESPAÑA	FRANCE	IRELAND	ITALIA	LUXEMBOURG	NERLAND	PORTUGAL	UNIT.KINGD	COMMUNITY	TOTALS
B01-160	REFUNDS ON PRODUCTS OF THE VINE-GROWING SECTOR	0,011	----	0,205	0,147	68,518	7,196	----	7,916	----	1,419	14,801	0,000	----	100,213
B01-1610	INTERVENTION STORAGE OF WINE AND GRAPE MUST(R. 822/87)	----	----	0,270	3,676	18,141	16,005	----	18,720	----	----	0,656	----	----	57,468
B01-1611	DISTILLATION OF WINE (REG. 822/87)	----	----	8,018	4,820	160,367	67,001	----	204,871	----	----	19,250	----	----	464,327
B01-1612	COMPULSORY DISTILLATION OF THE BY-PRODUCTS OF WINE-MAKING (ART.35 822/87)	----	----	----	0,010	17,733	30,521	----	21,906	----	----	6,524	----	----	76,693
B01-161	INTERVENTION FOR PRODUCTS OF THE VINE-GROWING SECTOR	----	----	8,287	8,506	196,240	113,527	----	245,496	----	----	26,431	----	----	598,488
B01-1620	TECHNICAL COSTS	----	----	0,047	----	6,479	0,793	----	4,426	----	----	----	----	----	11,746
B01-1621	FINANCIAL COSTS	----	----	0,015	----	1,254	0,103	----	1,143	----	----	----	----	----	2,514
B01-1622	OTHER COSTS	----	----	0,000	----	3,462	3,632	----	1,517	----	----	----	----	----	8,612
B01-1623	DEPRECIATION OF STOCKS	----	----	2,196	----	71,841	66,015	----	64,915	----	----	5,306	----	----	210,273
B01-162	TAKING OVER OF ALCOHOL FROM COMPULSORY DISTILLATION(ARTS.37 AND 40 OF R.822/87)	----	----	2,259	----	83,036	70,544	----	72,000	----	----	5,306	----	----	233,145
B01-163	AID FOR THE USE OF MUST	----	----	0,991	3,099	5,746	51,895	----	104,742	----	----	0,560	0,673	----	167,707
B01-164	PERMANENT ABANDONMENT PREMIUMS IN RESPECT OF AREAS UNDER VINES	----	----	0,855	48,186	148,984	81,187	----	114,266	----	----	10,287	----	----	403,766
B01-165	OTHER INTERVENTION	0,008	----	2,583	----	1,054	1,735	----	0,671	----	0,213	----	----	----	6,263
B01-16	PRODUCTS OF THE VINE-GROWING SECTOR	0,019	----	15,180	59,938	503,579	326,085	----	545,092	----	1,632	57,385	0,673	----	1.509,583

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EAGGF GUARANTEE
EXPENDITURE CHARGED AGAINST THE 1993 BUDGET (ECU MILLION)

12.

	BELGIQUE	DANMARK	DEUTSCHLAND	ELLAS	ESPANA	FRANCE	IRELAND	ITALIA	LUXEMBOURG	NEDERLAND	PORTUGAL	UNIT.KINGD	COMMUNITY	TOTALS
B01-170	REFUNDS ON TOBACCO	0,464	-----	1,110	13,780	1,543	0,479	-----	18,582	-----	-----	0,282	-----	36,241
B01-171	PREMIUMS FOR TOBACCO	9,532	-----	42,822	521,023	108,092	68,468	-----	354,716	-----	-----	14,113	-----	1.118,766
B01-1720	TECHNICAL COSTS OF PUBLIC STORAGE	-----	-----	-----	2,500	-----	-----	-----	0,578	-----	-----	-----	-----	3,079
B01-1721	FINANCIAL COSTS OF PUBLIC STORAGE	-----	-----	0,000	1,201	-----	-----	-----	0,050	-----	-----	-----	-----	1,251
B01-1722	OTHER PUBLIC STORAGE COSTS	-----	-----	-0,026	-38,195	-----	-----	-----	-5,794	-----	-----	-----	-----	-44,015
B01-1723	DEPRECIATION OF STOCKS	-----	-----	-----	19,909	-----	-----	-----	2,099	-----	-----	-----	-----	22,007
B01-172	INTERVENTION STORAGE OF TOBACCO	-----	-----	-0,026	-14,585	-----	-----	-----	-3,067	-----	-----	-----	-----	-17,678
B01-173	OTHER INTERVENTION FOR TOBACCO	-----	-----	-----	27,807	-----	-----	-----	-----	-----	-----	-----	-----	27,807
B01-17	TOBACCO	9,995	-----	43,907	548,024	109,635	68,947	-----	370,232	-----	-----	14,395	-----	1.165,136

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EAGGF GUARANTEE
EXPENDITURE CHARGED AGAINST THE 1993 BUDGET (ECU MILLION)

13.

		BELGIQUE	DANMARK	DEUTSCHLAND	ELLAS	ESPANA	FRANCE	IRELAND	ITALIA	LUXEMBOURG	NEDERLAND	PORTUGAL	UNIT. KINGD	COMMUNITY	TOTALS
B01-180	SEEDS	2,004	15,768	7,875	1,798	3,594	13,517	0,075	7,386	0,121	12,794	0,166	5,301	----	70,400
B01-1810	HOPS *	0,300	----	18,810	----	0,895	0,250	0,004	----	----	----	0,182	4,007	----	24,449
B01-181	LOPS	0,300	----	18,810	----	0,895	0,250	0,004	----	----	----	0,182	4,007	----	24,449
B01-182	ETHYL ALCOHOL OF AGRICULTURAL ORIGIN	----	----	----	----	----	----	----	----	----	----	----	----	----	----
B01-1830	POSEIDOM PROGRAMME	----	----	----	----	----	37,194	----	----	----	----	----	----	----	37,194
B01-1831	POSEIMA PROGRAMME	----	----	----	----	----	----	----	----	----	----	27,853	----	----	27,853
B01-1832	POSEICAN PROGRAMME	----	----	----	----	30,120	----	----	----	----	----	----	----	----	30,120
B01-1833	ISLANDS OF THE AEGEAN SEA	----	----	----	----	----	----	----	----	----	----	----	----	----	----
B01-183	POSEIDOM - PLANT PRODUCTS	----	----	----	----	30,120	37,194	----	----	----	----	27,853	----	----	95,167
B01-184	TABLE OLIVES	----	----	----	----	----	----	----	----	----	----	----	----	----	----
B01-189	OTHER	----	----	----	----	----	----	----	----	----	----	----	----	----	----
B01-189 RN	OTHER	6,360	6,762	46,490	4,783	2,997	60,440	13,352	11,920	----	0,697	----	1,646	2,287	157,734
B01-189 TOT	OTHER	6,360	6,762	46,490	4,783	2,997	60,440	13,352	11,920	----	0,697	----	1,646	2,287	157,734
B01-18	OTHER SECTORS OR PLANT PRODUCTS	2,305	15,768	26,685	1,798	34,609	50,962	0,079	7,386	0,121	12,794	28,201	9,308	----	190,016
B01-18 RN	OTHER SECTORS OR PLANT PRODUCTS	6,360	6,762	46,490	4,783	2,997	60,440	13,352	11,920	----	0,697	----	1,646	2,287	157,734
B01-18 TOT	OTHER SECTORS OR PLANT PRODUCTS	8,664	22,530	73,175	6,581	37,606	111,402	13,431	19,306	0,121	13,491	28,201	10,954	2,287	347,750

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EAGGF GUARANTEE
EXPENDITURE CHARGED AGAINST THE 1993 BUDGET (ECU MILLION)

14.

	BELGIQUE	DANMARK	DEUTSCHLAND	ELLAS	ESPANA	FRANCE	IRELAND	ITALIA	LUXEMBOURG	NEDERLAND	PORTUGAL	UNIT.KINGD	COMMUNITY	TOTALS
B01-1 PLANT PRODUCTS	765,997	547,382	2.831,464	2.355,707	3.291,348	5.323,854	59,445	3.706,347	1,340	539,675	278,042	1.116,825	13,908	20.831,333
B01-1 RN PLANT PRODUCTS	6,360	6,762	46,490	4,783	2,997	60,440	13,352	11,920	----	0,697	----	1,646	2,287	157,734
B01-1 TOT PLANT PRODUCTS	772,357	554,145	2.877,954	2.360,490	3.294,344	5.384,295	72,796	3.718,267	1,340	540,372	278,042	1.118,471	16,196	20.989,067

EAGGF GUARANTEE
EXPENDITURE CHARGED AGAINST THE 1993 BUDGET (ECU MILLION)

15.

		BELGIQUE	DANMARK	DEUTSCHLAND	ELLAS	ESPANA	FRANCE	IRELAND	ITALIA	LUXEMBOURG	NEDERLAND	PORTUGAL	UNIT.KINGD	COMMUNITY	TOTALS
B01-2000	REFUNDS ON BUTTER AND BUTTEROIL	13,825	29,014	42,407	0,083	0,808	74,198	13,343	2,341	0,025	242,870	0,052	11,116	-----	430,082
B01-2001	REFUNDS ON SKIMMED-MILK POWDER *	34,737	5,930	39,537	-----	2,725	7,407	45,549	0,000	-----	46,598	-----	10,379	-----	192,863
B01-2002	REFUNDS ON CHEESE *	5,440	173,473	78,574	3,747	6,314	82,553	8,169	55,982	0,123	166,499	2,324	39,943	-----	623,141
B01-2003	REFUNDS ON OTHER MILK PRODUCTS	102,633	125,739	74,626	0,069	8,945	187,910	46,472	0,563	0,477	417,642	0,901	75,414	-----	1,041,389
B01-200	REFUNDS ON MILK AND MILK PRODUCTS	156,636	334,156	235,144	3,898	18,791	352,068	113,533	58,886	0,626	873,610	3,277	136,852	-----	2,287,475
B01-2010	PRIVATE STORAGE	-----	-----	-----	-----	-----	-----	0,002	-----	-----	-----	-----	-----	-----	0,002
B01-2011	TECHNICAL COSTS OF PUBLIC STORAGE	0,024	-----	0,412	-----	0,028	0,003	0,824	-----	-----	0,011	-----	0,109	-----	1,412
B01-2012	FINANCIAL COSTS OF PUBLIC STORAGE	0,061	-----	0,917	-----	0,066	0,010	1,948	-----	-----	0,014	-----	0,017	-----	3,032
B01-2013	OTHER PUBLIC STORAGE COSTS	-1,754	-----	-9,171	-----	-1,429	-11,695	-32,278	-----	-0,025	-1,223	-0,905	-1,534	-----	-60,014
B01-2014	DEPRECIATION OF STOCK	0,001	-----	4,560	-----	-----	0,046	3,994	-----	-----	-----	-----	2,337	-----	10,938
B01-201	INTERVENTION STORAGE OF SKIMMED-MILK POWDER	-1,669	-----	-3,281	-----	-1,335	-11,635	-25,510	-----	-0,025	-1,198	-0,905	0,929	-----	-44,630
B01-2020	AID FOR SKIMMED-MILK FOR USE AS FEED FOR CALVES*	15,735	0,995	115,823	-----	0,360	206,257	8,473	1,146	-----	137,447	-----	9,129	-----	495,365
B01-2021	AID FOR LIQUID SKIMMED MILK FOR USE AS FEED FOR CALVES*	5,832	0,773	8,773	-----	-----	2,337	0,845	5,382	-----	0,492	-----	0,900	-----	25,335
B01-2022	AID FOR SKIMMED-MILK POWDER FOR USE AS FEED FOR ANIMALS OTHER THAN CALVES	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
B01-2023	AID FOR LIQUID SKIMMED MILK FOR USE AS FEED FOR ANIMALS OTHER THAN CALVES	-----	-----	0,037	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	0,037
B01-2024	AID FOR SKIMMED MILK PROCESSED INTO CASEIN*	-----	39,464	43,279	-----	-----	82,904	97,232	-----	-----	73,231	-----	0,101	-----	336,211
B01-2025	AID FOR POWDERED MILK WITH 10% FAT FOR USE AS FEED FOR CALVES	-----	-----	-----	-----	-----	-----	0,011	-----	-----	-----	-----	0,000	-----	0,011

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EAGGF GUARANTEE
EXPENDITURE CHARGED AGAINST THE 1993 BUDGET (ECU MILLION)

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	BELGIQUE	DANMARK	DEUTSCHLAND	ELLAS	ESPAÑA	FRANCE	IRELAND	ITALIA	LUXEMBOURG	NEDERLAND	PORTUGAL	UNIT.KINGD	COMMUNITY	TOTALS
B01-2029	OTHER AID	----	----	----	----	----	----	----	----	----	----	----	----	----
B01-202	AID FOR SKIMMED MILK	21,568	41,231	167,912	----	0,360	291,498	106,561	6,528	----	211,170	----	10,130	856,958
B01-2030	PRIVATE STORAGE	8,513	1,134	7,593	----	----	11,179	3,003	0,115	----	25,049	----	1,404	57,990
B01-2031	TECHNICAL COSTS OF PUBLIC STORAGE	0,256	0,156	3,486	----	3,503	0,485	5,472	0,729	----	1,994	0,219	0,313	16,614
B01-2032	FINANCIAL COSTS OF PUBLIC STORAGE	0,241	0,139	3,541	----	3,452	0,443	5,016	0,689	----	1,578	0,171	1,048	16,319
B01-2033	OTHER STORAGE COSTS	-1,173	-0,885	-1,580	----	-8,618	-1,485	-5,199	-2,511	----	-2,522	-3,116	-1,833	-28,922
B01-2034	DEPRECIATION OF STOCKS	0,316	0,033	22,623	----	22,637	0,423	31,698	3,277	----	6,354	2,450	9,790	99,601
B01-203	INTERVENTION STORAGE OF BUTTER AND CREAM	8,153	0,578	35,663	----	20,975	11,046	39,990	2,300	----	32,452	-0,276	10,722	161,603
B01-2040	CONSUMPTION AID FOR BUTTER AND FOR THOSE RECEIVING SOCIAL ASSISTANCE*	----	----	----	----	----	12,903	----	----	----	----	----	----	12,903
B01-2049	OTHER MEASURES	123,580	14,116	128,907	0,659	12,193	210,655	9,503	21,765	0,235	79,379	0,821	70,186	671,999
B01-204	OTHER MEASURES RELATING TO BUTTERFAT	123,580	14,116	128,907	0,659	12,193	210,655	22,406	21,765	0,235	79,379	0,821	70,186	684,902
B01-2050	STORAGE OF CHEESE	----	----	----	0,661	----	4,563	0,184	171,453	----	----	----	----	176,861
B01-2059	OTHER INTERVENTION	-0,009	----	----	----	----	----	----	----	----	----	----	-0,009	-0,018
B01-205	INTERVENTION FOR OTHER MILK PRODUCTS	-0,009	----	----	0,661	----	4,563	0,184	171,453	----	----	----	-0,009	176,843
B01-2060	FINANC. CONTRIBUT. BY THE GUARANT. SECTION TO NON-MARKETING AND CONVERSION PREMIUMS	----	-0,001	0,004	----	----	-0,006	-0,014	----	----	----	----	-0,002	-0,019
B01-2061	SCHOOL MILK *	8,030	5,072	52,607	0,020	21,747	64,554	2,829	7,705	0,159	4,945	3,045	49,901	220,615

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EAGGF GUARANTEE
EXPENDITURE CHARGED AGAINST THE 1993 BUDGET (ECU MILLION)

17.

		BELGIQUE	DANMARK	DEUTSCHLAND	ELLAS	ESPANA	FRANCE	IRELAND	ITALIA	LUXEMBOURG	NEDERLAND	PORTUGAL	UNIT.KINGD	COMMUNITY	TOTALS
B01-2062	MARKET DEVELOPMENT MEASURES	6,413	8,199	29,122	2,478	6,434	26,852	4,624	14,202	0,613	9,653	2,682	25,827	----	137,099
B01-2063	IMPROVEMENT OF MILK QUALITY	1,687	----	10,225	3,850	1,988	8,273	13,382	9,270	0,191	----	6,132	8,779	----	63,777
B01-2064	OTHER MEASURES UNDER THE PROGRAMME TO EXPAND THE MARKET FOR MILK PRODUCTS	----	----	----	----	----	----	----	----	----	----	0,184	----	----	0,184
B01-2065	PREMIUM FOR DEFINITIVE CESSATION OR REDUCTION OF MILK PRODUCTION	8,871	29,548	69,586	----	17,019	137,427	16,854	26,739	0,930	64,296	6,655	32,477	----	410,402
B01-2066	PREMIUM FOR DEFINITIVE CESSATION OF MILK PRODUCTION	7,724	9,644	52,416	0,066	16,509	52,909	9,737	----	0,564	31,515	----	22,547	----	203,631
B01-2067	COMPENSATION FOR TEMPORARY SUSPENSION OF QUOTAS	0,000	-0,002	15,023	----	0,039	-1,251	0,492	----	----	-0,007	----	0,003	----	14,298
B01-2068	PREMIUM FOR DEFINITIVE CESSATION OR REDUCTION IN MILK PRODUCTION	----	----	----	----	----	----	----	----	----	----	----	----	----	----
B01-2069	OTHER MEASURES	----	----	----	----	----	----	----	----	----	----	22,116	----	----	22,116
B01-206	OTHER MEASURES IN THE MILK AND MILK PRODUCTS SECTOR	32,724	52,460	228,983	6,413	63,736	288,758	47,904	57,916	2,457	110,403	40,815	139,532	----	1,072,103
B01-2070	LINEAR LEVY *	-5,740	-12,749	-27,807	----	-3,942	-47,618	-5,255	-21,954	----	-29,967	----	-29,832	----	-184,865
B01-2071	SUPER LEVY(CO-RESPONSIBILITY - R.856/84)	-11,151	0,577	-19,244	----	----	-46,259	-9,067	-0,028	-0,668	-27,257	----	-1,087	----	-114,184
B01-207	FINANCIAL CONTRIBUTION BY MILK PRODUCERS	-16,891	-12,172	-47,051	----	-3,942	-93,877	-14,322	-21,982	-0,668	-57,224	----	-30,919	----	-299,049
B01-208	MEASURES TO ASSIST SMALL PRODUCERS	----	----	----	----	----	----	----	0,000	----	----	----	----	----	0,000
B01-2090	INDEMNITIES FOR NON-RECEIPT OF MILK QUOTAS	2,048	3,418	111,278	----	----	24,615	43,633	----	0,609	30,553	----	58,926	----	275,080
B01-2099	OTHER MEASURES	1,107	1,678	10,460	0,236	1,959	8,855	1,971	3,471	0,101	4,134	0,680	5,349	----	40,000
B01-209	OTHER MEASURES IN THE MILK SECTOR	3,155	5,096	121,739	0,236	1,959	33,470	45,604	3,471	0,710	34,687	0,680	64,275	----	315,080

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EAGGF GUARANTEE
EXPENDITURE CHARGED AGAINST THE 1993 BUDGET (ECU MILLION)

18.

	BELGIQUE	DANMARK	DEUTSCHLAND	ELLAS	ESPAÑA	FRANCE	IRELAND	ITALIA	LUXEMBOURG	NERLAND	PORTUGAL	UNIT.KINGD	COMMUNITY	TOTALS
B01-20 MILK AND MILK PRODUCTS	327,247	435,464	868,015	11,868	112,737	1.086,545	336,350	300,337	3,336	1.283,279	44,412	401,697	----	5.211,285

EAGGF GUARANTEE
EXPENDITURE CHARGED AGAINST THE 1993 BUDGET (ECU MILLION)

19.

	BELGIQUE	DANMARK	DEUTSCHLAND	ELLAS	ESPAÑA	FRANCE	IRELAND	ITALIA	LUXEMBOURG	NEREDLAND	PORTUGAL	UNIT. KINGD	COMMUNITY	TOTALS	
B01-2100	REFUNDS ON BEEF/VEAL	66,419	26,208	469,803	0,424	21,629	296,158	326,144	230,463	0,005	200,425	----	73,544	----	1.711,223
B01-210	REFUNDS ON BEEF/VEAL	66,419	26,208	469,803	0,424	21,629	296,158	326,144	230,463	0,005	200,425	----	73,544	----	1.711,223
B01-2110	PRIVATE STORAGE	----	----	-0,023	----	-0,006	-0,060	-0,001	----	----	----	----	-0,003	----	-0,093
B01-2111	TECHNICAL COSTS OF PUBLIC STORAGE	0,759	14,225	55,965	----	3,604	57,151	80,634	18,537	----	0,466	----	41,464	----	272,805
B01-2112	FINANCIAL COSTS OF PUBLIC STORAGE	0,238	4,945	18,191	----	1,162	19,816	32,915	5,618	----	0,133	----	20,486	----	103,502
B01-2113	OTHER PUBLIC STORAGE COSTS	-0,752	-1,239	56,026	-7,737	-10,911	-21,279	-43,966	-26,543	----	-0,756	-3,900	-58,142	----	-119,198
B01-2114	DEPRECIATION OF STOCKS	2,778	73,048	215,379	----	2,027	215,216	423,300	23,055	----	0,773	----	170,466	----	1.126,040
B01-211	INTERVENTION STORAGE OF BEEF	3,022	90,978	345,538	-7,737	-4,124	270,845	492,882	20,666	----	0,616	-3,900	174,271	----	1.383,056
B01-2120	PREMIUMS FOR SUCKLER COWS	15,327	5,006	24,876	11,695	59,306	207,330	85,585	38,054	1,222	3,768	15,993	90,091	----	558,252
B01-2121	SPECIAL PREMIUM	14,706	12,258	58,148	5,433	18,732	61,907	69,602	34,338	1,039	7,929	6,477	28,079	----	318,651
B01-2122	CALF PREMIUMS	----	----	----	----	----	----	0,020	0,004	----	----	----	0,001	----	0,026
B01-2123	PREMIUMS FOR THE SLAUGHTER OF ADULT CATTLE OTHER THAN COWS	----	----	----	----	----	----	----	----	----	----	----	-0,011	----	-0,011
B01-2124	PREMIUMS FOR FATTENING YOUNG MALE CALVES	----	----	----	----	----	----	----	----	----	----	----	----	----	----
B01-2125	PROMOTION AND MARKETING MEASURES	1,137	----	1,271	----	----	2,381	1,512	0,857	----	0,568	----	1,421	----	9,146
B01-2129	OTHER INTERVENTION	----	----	----	----	----	----	1,871	----	----	----	----	4,127	----	5,998
B01-212	INTERVENTION OTHER THAN STORAGE OF BEEF	31,170	17,264	84,295	17,128	78,038	271,618	158,590	73,254	2,261	12,266	22,470	123,709	----	892,062

EAGGF GUARANTEE
EXPENDITURE CHARGED AGAINST THE 1993 BUDGET (ECU MILLION)

20.

	BELGIQUE	DANMARK	DEUTSCHLAND	ELLAS	ESPANA	FRANCE	IRELAND	ITALIA	LUXEMBOURG	NEDERLAND	PORTUGAL	UNIT.KINGD	COMMUNITY	TOTALS
BOI-21 BEEF/VEAL	100,611	134,450	899,637	9,815	95,543	838,621	977,616	324,382	2,266	213,306	18,570	371,523	-----	3.986,341

EAGGF GUARANTEE
EXPENDITURE CHARGED AGAINST THE 1993 BUDGET (ECU MILLION)

21.

	BELGIQUE	DANMARK	DEUTSCHLAND	ELLAS	ESPANA	FRANCE	IRELAND	ITALIA	LUXEMBOURG	NEDERLAND	PORTUGAL	UNIT.KINGD	COMMUNITY	TOTALS
B01-220	EXPORT REFUNDS FOR SHEEPMEAT AND GOATMEAT	----	----	----	----	----	----	----	----	----	----	----	----	----
B01-2210	PRIVATE STORAGE *	----	0,047	----	0,124	----	0,240	----	----	----	----	3,470	----	3,881
B01-2219	OTHER INTERVENTION *	----	----	----	----	----	----	----	----	----	----	----	----	----
B01-221	INTERVENTION IN THE FORM OF STORAGE OF SHEEPMEAT AND GOATMEAT	----	0,047	----	0,124	----	0,240	----	----	----	----	3,470	----	3,881
B01-2220	EWES AND GOAT PREMIUMS	1,384	4,650	17,050	198,173	394,298	220,333	173,169	182,526	0,088	19,116	52,088	533,779	1.796,654
B01-2221	SLAUGHTER PREMIUMS	----	----	----	----	----	----	----	----	----	----	-0,145	----	-0,145
B01-2229	OTHER INTERVENTION	----	----	----	----	----	----	----	----	----	----	----	----	----
B01-222	INTERVENTION OTHER THAN STORAGE OF SHEEPMEAT AND GOATMEAT	1,384	4,650	17,050	198,173	394,298	220,333	173,169	182,526	0,088	19,116	52,088	533,634	1.796,509
B01-22	SHEEPMEAT AND GOATMEAT	1,384	4,697	17,050	198,173	394,422	220,333	173,409	182,526	0,088	19,116	52,088	537,104	1.800,390

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EAGGF GUARANTEE
EXPENDITURE CHARGED AGAINST THE 1993 BUDGET (ECU MILLION)

22.

		BELGIQUE	DANMARK	DEUTSCHLAND	ELLAS	ESPAÑA	FRANCE	IRELAND	ITALIA	LUXEMBOURG	NEDERLAND	PORTUGAL	UNIT. KINGD	COMMUNITY	TOTALS
B01-230	REFUNDS ON PIGMEAT *	10,236	102,719	32,485	1,113	5,338	6,236	2,525	5,615	-----	23,481	1,050	2,673	-----	193,471
B01-231	INTERVENTION FOR PIGMEAT *	0,841	1,969	-0,885	-----	0,074	-0,134	0,006	-----	-----	0,556	-----	-----	-----	2,427
B01-239	OTHER INTERVENTION	-0,071	-----	2,063	-----	-----	-----	-----	-----	-----	3,034	-----	-----	-----	5,025
B01-23	PIGMEAT	11,005	104,688	33,663	1,113	5,412	6,102	2,531	5,615	-----	27,070	1,050	2,673	-----	200,923

EAGGF GUARANTEE
EXPENDITURE CHARGED AGAINST THE 1993 BUDGET (ECU MILLION)

23.

		BELGIQUE	DANMARK	DEUTSCHLAND	ELLAS	ESPANA	FRANCE	IRELAND	ITALIA	LUXEMBOURG	NEDERLAND	PORTUGAL	UNIT. KINGD	COMMUNITY	TOTALS
B01-240	REFUNDS ON EGGS *	1,454	0,466	7,556	0,108	1,398	3,227	0,003	0,182	----	25,633	0,040	0,618	----	40,685
B01-241	REFUNDS ON POULTRYMEAT *	12,699	28,475	10,693	1,252	1,874	158,930	0,141	1,584	----	26,143	4,580	3,841	----	250,213
B01-249	OTHER INTERVENTION	----	----	----	----	----	----	----	----	----	----	----	----	----	----
B01-24	EGGS AND POULTRYMEAT	14,153	28,942	18,250	1,360	3,272	162,157	0,144	1,766	----	51,776	4,620	4,459	----	290,898

EAGGF GUARANTEE
EXPENDITURE CHARGED AGAINST THE 1993 BUDGET (ECU MILLION)

24.

		BELGIQUE	DANMARK	DEUTSCHLAND	ELLAS	ESPANA	FRANCE	IRELAND	ITALIA	LUXEMBOURG	NEDERLAND	PORTUGAL	UNIT.KINGD	COMMUNITY	TOTALS
B01-250	TRANSHUMANCE	----	----	----	----	----	----	----	----	----	----	----	----	----	----
B01-2510	POSEIDOM	----	----	----	----	----	0,820	----	----	----	----	----	----	----	0,820
B01-2511	POSEIMA	----	----	----	----	----	----	----	----	----	----	8,067	----	----	8,067
B01-2512	POSEICAN	----	----	----	----	79,973	----	----	----	----	----	----	----	----	79,973
B01-2513	ISLANDS OF THE AEGEAN SEA	----	----	----	----	----	----	----	----	----	----	----	----	----	----
B01-251	POSEIDOM - LIVESTOCK PRODUCTS SECTION	----	----	----	----	79,973	0,820	----	----	----	----	8,067	----	----	88,861
B01-252	BEEKEEPING	----	----	----	----	----	----	----	----	----	----	----	----	----	----
B01-253	MEASURES TO CONTROL EPIZOOTIC DISEASES	----	----	----	----	----	----	----	----	----	----	----	----	----	----
B01-259	OTHER	----	----	----	----	----	----	----	----	----	----	45,885	----	----	45,885
B01-25	OTHER ANIMAL PRODUCT AID MEASURES	----	----	----	----	79,973	0,820	----	----	----	----	53,953	----	----	134,746

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EAGGF GUARANTEE
EXPENDITURE CHARGED AGAINST THE 1993 BUDGET (ECU MILLION)

25.

	BELGIQUE	DANMARK	DEUTSCHLAND	ELLAS	ESPANA	FRANCE	IRELAND	ITALIA	LUXEMBOURG	NEDERLAND	PORTUGAL	UNIT.KINGD	COMMUNITY	TOTALS
B01-260			0,060											0,060
B01-261	0,375	3,508	0,249	0,854	10,312	9,191	2,585	1,293		0,082	1,830	2,041		32,320
B01-262														
B01-26	0,375	3,508	0,309	0,854	10,312	9,191	2,585	1,293		0,082	1,830	2,041		32,380
B01-2	454,774	711,748	1.836,924	223,183	701,671	2.323,769	1.492,635	815,919	5,690	1.594,630	176,522	1.319,498		11.656,963

EAGGF GUARANTEE
EXPENDITURE CHARGED AGAINST THE 1993 BUDGET (ECU MILLION)

26.

		BELGIQUE	DANMARK	DEUTSCHLAND	ELLAS	ESPANA	FRANCE	IRELAND	ITALIA	LUXEMBOURG	NEDERLAND	PORTUGAL	UNIT. KINGD	COMMUNITY	TOTALS
B01-300	REFUNDS ON CEREALS EXPORTED IN THE FORM OF CERTAIN SPIRITUOUS BEVERAGES	-----	-----	-----	-----	0,029	-----	0,523	1,243	-----	-----	-----	41,120	-----	42,915
B01-3010	CEREALS AND RICE*	6,348	16,143	35,013	2,399	-----	0,652	-----	123,211	0,001	63,834	1,062	-----	-----	248,663
B01-3011	SUGAR AND ISOGLUCOSE*	11,714	19,905	42,087	3,197	-----	3,975	-----	1,848	0,005	28,786	0,557	-----	-----	112,076
B01-3012	SKIMMED MILK*	3,971	10,093	5,750	0,527	-----	18,643	-----	0,804	0,026	64,071	0,058	-----	-----	103,944
B01-3013	BUTTER*	13,121	4,283	3,744	0,004	-----	3,570	-----	0,089	-----	13,134	0,015	-----	-----	37,961
B01-3014	EGGS*	1,527	0,668	2,832	0,016	-----	0,013	-----	0,729	-----	4,115	0,003	-----	-----	9,904
B01-3019	OTHER AGRICULTURAL PRODUCTS	6,141	-----	9,223	-0,015	17,657	42,852	33,620	3,758	-----	-0,349	0,000	75,166	-----	188,054
B01-301	REFUNDS ON CERTAIN GOODS OBTAINED BY PROCESSING AGRICULTURAL PRODUCTS	42,823	51,093	98,649	6,128	17,657	69,705	33,620	130,439	0,032	173,592	1,696	75,166	-----	700,601
B01-30	REFUNDS ON CERTAIN GOODS OBTAINED BY PROCESSING AGRICULTURAL PRODUCTS	42,823	51,093	98,649	6,128	17,686	69,705	34,143	131,683	0,032	173,592	1,696	116,286	-----	743,516

EAGGF GUARANTEE
EXPENDITURE CHARGED AGAINST THE 1993 BUDGET (ECU MILLION)

27.

		BELGIQUE	DANMARK	DEUTSCHLAND	ELLAS	ESPANA	FRANCE	IRELAND	ITALIA	LUXEMBOURG	NERLAND	PORTUGAL	UNIT.KINGD	COMMUNITY	TOTALS
B01-310	ACCESSION COMPENSATORY AMOUNTS GRANTED IN INTRA-COMMUNITY TRADE	-----	-0,053	0,084	1,576	0,915	0,289	0,002	2,927	-----	0,008	1,316	0,075	-----	7,139
B01-31	ACCESSION COMPENSATORY AMOUNTS GRANTED IN INTRA-COMMUNITY TRADE	-----	-0,053	0,084	1,576	0,915	0,289	0,002	2,927	-----	0,008	1,316	0,075	-----	7,139

EAGGF GUARANTEE
EXPENDITURE CHARGED AGAINST THE 1993 BUDGET (ECU MILLION)

28.

		BELGIQUE	DANMARK	DEUTSCHLAND	ELLAS	ESPANA	FRANCE	IRELAND	ITALIA	LUXEMBOURG	NEDERLAND	PORTUGAL	UNIT. KINGD	COMMUNITY	TOTALS
B01-3200	M.C.A.ON IMPORTS GRANTED BY IMPORTING MEMBER STATES (WITH A DEPREC.CURRENCY)	-0,016	----	----	9,203	10,310	0,043	-0,007	6,413	----	----	0,007	41,600	----	67,553
B01-3201	M.C.A.ON IMPORTS GRANTED BY EXPORT.MEMB. STAT.ON BEHALF OF IMP.MEMB.ST.(DEP.CUR.)	5,904	9,681	27,792	----	----	51,752	0,771	----	----	2,591	----	4,595	----	103,086
B01-3202	M.C.A.ON IMPORTS LEVIED BY IMPORTING MEMBER STATES (WITH AN APPREC.CURREN.)	----	----	-0,301	0,000	-2,669	----	----	----	----	----	----	----	----	-2,970
B01-3203	M.C.A.ON EXPORTS GRANTED BY EXPORTING MEMBER STATES (WITH AN APPREC.CURREN.)	----	----	-0,056	----	1,244	----	----	----	----	0,006	0,154	0,000	----	1,348
B01-3204	M.C.A.ON EXPORTS LEVIED BY EXPORTING MEMBER STATES (WITH A DEPREC.CURRENCY)	----	----	----	-3,388	----	0,000	-0,005	-7,706	----	----	-1,495	-37,559	----	-50,153
B01-320	MONETARY COMPENSATORY AMOUNTS IN INTRA-COMMUNITY TRADE	5,889	9,681	27,435	5,815	8,886	51,796	0,758	-1,293	----	2,597	-1,335	8,635	----	118,864
B01-3210	PART.OF M.C.A.GRANTED ON IMP.(INTO MEMB. STAT.WITH A DEPREC.CURR.)EXC.IMPORT LEVY	----	----	----	0,007	0,363	----	----	0,115	----	----	----	17,003	----	17,488
B01-3211	M.C.A.ON EXPORTS GRANTED BY EXPORTING MEMBER STATES (WITH AN APPREC.CURRENCY)	----	----	-0,032	----	0,000	----	----	----	----	0,000	0,070	----	----	0,038
B01-321	MONETARY COMPENSATORY AMOUNTS IN TRADE WITH THIRD COUNTRIES	----	----	-0,032	0,007	0,363	----	----	0,115	----	0,000	0,070	17,003	----	17,526
B01-32	MONETARY COMPENSATORY AMOUNTS LEVIED OR PAID IN TRADE IN AGRICULTURAL PRODUCTS	5,889	9,681	27,403	5,821	9,250	51,796	0,758	-1,178	----	2,597	-1,265	25,638	----	136,390

EAGGF GUARANTEE
EXPENDITURE CHARGED AGAINST THE 1993 BUDGET (ECU MILLION)

29.

		BELGIQUE	DANMARK	DEUTSCHLAND	ELLAS	ESPANA	FRANCE	IRELAND	ITALIA	LUXEMBOURG	NEDERLAND	PORTUGAL	UNIT. KINGD	COMMUNITY	TOTALS
B01-330	REFUNDS IN CONNECTION WITH COMMUNITY FOOD AID (CEREALS)*	14,363	3,051	2,729	----	0,128	64,563	----	1,204	0,327	0,129	----	3,510	----	90,005
B01-331	REFUNDS IN CONNECTION WITH COMMUNITY FOOD AID (RICE)*	0,036	----	----	----	0,243	----	----	15,846	----	----	----	----	----	16,125
B01-332	REFUNDS IN CONNECTION WITH COMMUNITY FOOD AID (SUGAR)*	0,976	----	----	----	----	----	----	----	----	----	----	----	----	0,976
B01-333	REFUNDS IN CONNECTION WITH COMMUNITY FOOD AID (VEGETABLE OIL/OLIVE OIL)*	----	----	----	----	----	----	----	----	----	----	----	----	----	----
B01-334	REFUNDS IN CONNECTION WITH COMMUNITY FOOD AID (SKIMMED-MILK POWDER)*	14,991	----	15,898	----	----	----	9,366	----	----	9,670	----	----	----	49,925
B01-335	REFUNDS IN CONNECTION WITH COMMUNITY FOOD AID (BUTTEROIL)*	----	----	----	----	----	----	1,086	----	----	2,303	----	----	----	3,388
B01-33	REFUNDS IN CONNECTION WITH COMMUNITY FOOD AID	30,367	3,051	18,628	----	0,371	64,563	10,452	17,050	0,327	12,102	----	3,510	----	160,419

EAGGF GUARANTEE
EXPENDITURE CHARGED AGAINST THE 1993 BUDGET (ECU MILLION)

30.

		BELGIQUE	DANMARK	DEUTSCHLAND	ELLAS	ESPAÑA	FRANCE	IRELAND	ITALIA	LUXEMBOURG	NEDERLAND	PORTUGAL	UNIT.KINGD	COMMUNITY	TOTALS
B01-340	INTEREST PAYMENTS TO M.S., AFTER CHANGES IN METHOD OF FINANC. EAGGF GUAR. EXPEND.	----	----	----	30,348	46,658	----	17,935	----	----	----	5,337	----	----	100,278
B01-34	INTEREST PAYMENTS TO M.S. FOLLOW. CHANGES IN METHOD USED FOR FINANCING EXPENDITURE	----	----	----	30,348	46,658	----	17,935	----	----	----	5,337	----	----	100,278

EAGGF GUARANTEE
EXPENDITURE CHARGED AGAINST THE 1993 BUDGET (ECU MILLION)

31.

		BELGIQUE	DANMARK	DEUTSCHLAND	ELLAS	ESPAÑA	FRANCE	IRELAND	ITALIA	LUXEMBOURG	NEDERLAND	PORTUGAL	UNIT.KINGD	COMMUNITY	TOTALS
B01-350	DISTRIBUTION OF AGRICULTURAL PRODUCTS TO DEPRIVED PERSONS IN THE COMMUNITY	2,419	0,970	-----	7,874	34,597	30,604	4,281	20,706	0,026	1,461	9,488	17,786	-----	130,211
B01-35	DISTRIBUTION OF AGRICULTURAL PRODUCTS TO DEPRIVED PERSONS IN THE COMMUNITY	2,419	0,970	-----	7,874	34,597	30,604	4,281	20,706	0,026	1,461	9,488	17,786	-----	130,211

EAGGF GUARANTEE
EXPENDITURE CHARGED AGAINST THE 1993 BUDGET (ECU MILLION)

32.

		BELGIQUE	DANMARK	DEUTSCHLAND	ELLAS	ESPAÑA	FRANCE	IRELAND	ITALIA	LUXEMBOURG	NEDERLAND	PORTUGAL	UNIT.KINGD	COMMUNITY	TOTALS
B01-360	MEASURES TO COMBAT FRAUD AFFECTING THE EAGGF GUARANTEE SECTION	---	---	---	---	---	---	---	---	---	---	---	---	80,121	80,121
B01-361	CENTRALIZED SYSTEM FOR MONITORING AGRICULTURAL MARKET TRENDS	---	---	---	---	---	---	---	---	---	---	---	---	---	---
B01-36	MEASURES TO COMBAT FRAUD AFFECTING THE EAGGF GUARANTEE SECTION	---	---	---	---	---	---	---	---	---	---	---	---	80,121	80,121

EAGGF GUARANTEE
EXPENDITURE CHARGED AGAINST THE 1993 BUDGET (ECU MILLION)

33.

		BELGIQUE	DANMARK	DEUTSCHLAND	ELLAS	ESPAÑA	FRANCE	IRELAND	ITALIA	LUXEMBOURG	NEDERLAND	PORTUGAL	UNIT.KINGD	COMMUNITY	TOTALS
B01-370	CLEARANCE OF PREVIOUS YEARS' ACCOUNTS AND RESIDUAL APPROPRIATIONS	-11,346	1,756	-99,317	-17,610	-69,951	-26,068	-14,150	-136,641	-0,141	-1,703	-1,492	-8,151	-----	-384,813
B01-37	CLEARANCE OF PREVIOUS YEARS' ACCOUNTS AND RESIDUAL APPROPRIATIONS	-11,346	1,756	-99,317	-17,610	-69,951	-26,068	-14,150	-136,641	-0,141	-1,703	-1,492	-8,151	-----	-384,813

EAGGF GUARANTEE
EXPENDITURE CHARGED AGAINST THE 1993 BUDGET (ECU MILLION)

34.

	BELGIQUE	DANMARK	DEUTSCHLAND	ELLAS	ESPAÑA	FRANCE	IRELAND	ITALIA	LUXEMBOURG	NEDERLAND	PORTUGAL	UNIT. KINGD	COMMUNITY	TOTALS
B01-3800											0,487			0,487
B01-3801	0,001	0,000	0,002			0,139		0,000				0,000		0,143
B01-3802				21,654	1,051									22,704
B01-3803						-0,021								-0,021
B01-3804	0,705		1,493		0,023	5,599	3,865			0,132				11,816
B01-3805	0,298		45,328	54,141	98,288	49,822	26,154	26,086	0,033	0,064	6,231	102,979		409,424
B01-3809														
B01-380	1,004	0,000	46,823	75,795	99,362	55,539	30,019	26,086	0,033	0,196	6,718	102,979		444,553
B01-381													0,125	0,125
B01-382														
B01-389														
B01-38	1,004	0,000	46,823	75,795	99,362	55,539	30,019	26,086	0,033	0,196	6,718	102,979	0,125	444,678

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EAGGF GUARANTEE
EXPENDITURE CHARGED AGAINST THE 1993 BUDGET (ECU MILLION)

35. !

		BELGIQUE	DANMARK	DEUTSCHLAND	ELLAS	ESPAÑA	FRANCE	IRELAND	ITALIA	LUXEMBOURG	NEDERLAND	PORTUGAL	UNIT.KINGD	COMMUNITY	TOTALS
B01-590	OTHER MEASURES	---	---	---	---	---	---	---	---	---	---	---	---	---	---
B01-59	OTHER MEASURES	---	---	---	---	---	---	---	---	---	---	---	---	---	---
B01-3	ANCILLARY EXPENDITURE	71,156	66,498	92,269	109,933	138,888	246,428	83,439	60,633	0,276	188,253	21,797	258,123	80,246	1.417,939

EAGGF GUARANTEE
EXPENDITURE CHARGED AGAINST THE 1993 BUDGET (ECU MILLION)

36.

		BELGIQUE	DANMARK	DEUTSCHLAND	ELLAS	ESPAÑA	FRANCE	IRELAND	ITALIA	LUXEMBOURG	NEDERLAND	PORTUGAL	UNIT.KINGD	COMMUNITY	TOTALS
B01-400	CONVENTIONAL SET-AIDE - SCHEME *	0,202	0,969	76,566	-----	5,479	63,434	0,085	155,476	0,014	3,436	-----	22,902	-----	328,564
B01-401	TEMPORARY FALLOWING SCHEME *	0,237	0,434	39,335	0,071	21,269	32,922	0,110	1,656	-----	0,007	0,402	1,749	-----	98,192
B01-40	SET-ASIDE	0,439	1,403	115,902	0,071	26,749	96,356	0,195	157,132	0,014	3,443	0,402	24,651	-----	426,756

EAGGF GUARANTEE
EXPENDITURE CHARGED AGAINST THE 1993 BUDGET (ECU MILLION)

37.

		BELGIQUE	DANMARK	DEUTSCHLAND	ELLAS	ESPAÑA	FRANCE	IRELAND	ITALIA	LUXEMBOURG	NERDERLAND	PORTUGAL	UNIT.KINGD	COMMUNITY	TOTALS
B01-410	INCOME AID	----	0,768	6,194	----	5,194	15,740	----	7,866	----	----	----	----	----	35,763
B01-41	INCOME AID	----	0,768	6,194	----	5,194	15,740	----	7,866	----	----	----	----	----	35,763
B01-4	SET-ASIDE AND INCOME AID	0,439	2,171	122,096	0,071	31,943	112,096	0,195	164,998	0,014	3,443	0,402	24,651	----	462,520

EAGGF GUARANTEE
EXPENDITURE CHARGED AGAINST THE 1993 BUDGET (ECU MILLION)

38.

		BELGIQUE	DANMARK	DEUTSCHLAND	ELLAS	ESPANA	FRANCE	IRELAND	ITALIA	LUXEMBOURG	NEDERLAND	PORTUGAL	UNIT.KINGD	COMMUNITY	TOTALS
B01-500	ACCOMPANYING MEASURES	0,008	0,148	46,912	21,340	8,809	118,178	0,853	5,619	----	1,384	1,295	17,133	----	221,678
B01-50	ACCOMPANYING MEASURES	0,008	0,148	46,912	21,340	8,809	118,178	0,853	5,619	----	1,384	1,295	17,133	----	221,678
B01-5	ACCOMPANYING MEASURES	0,008	0,148	46,912	21,340	8,809	118,178	0,853	5,619	----	1,384	1,295	17,133	----	221,678

EAGGF GUARANTEE
EXPENDITURE CHARGED AGAINST THE 1993 BUDGET (ECU MILLION)

39.

		BELGIQUE	DANMARK	DEUTSCHLAND	ELLAS	ESPAÑA	FRANCE	IRELAND	ITALIA	LUXEMBOURG	NEDERLAND	PORTUGAL	UNIT.KINGD	COMMUNITY	TOTALS
BO1-600	MONETARY RESERVE	----	----	----	----	----	----	----	----	----	----	----	----	----	----
BO1-60	MONETARY RESERVE	----	----	----	----	----	----	----	----	----	----	----	----	----	----
BO1-6	MONETARY RESERVE	----	----	----	----	----	----	----	----	----	----	----	----	----	----
BO1	EUROPEAN AGRICULTURAL GUIDANCE AND GUARANTEE FUND, GUARANTEE SECTION	1.292,375	1.327,947	4.929,665	2.710,234	4.172,658	8.124,325	1.636,566	4.753,517	7,320	2.327,384	478,059	2.736,229	96,154	34.590,432
BO2	RN EUROPEAN AGRICULTURAL GUIDANCE AND GUARANTEE FUND, GUARANTEE SECTION	6,360	6,762	46,490	4,783	2,997	60,440	13,352	11,920	-----	0,697	-----	1,646	2,287	157,734
BO3	TOT EUROPEAN AGRICULTURAL GUIDANCE AND GUARANTEE FUND, GUARANTEE SECTION	1.298,734	1.334,710	4.976,155	2.715,017	4.175,655	8.184,766	1.649,918	4.765,436	7,320	2.328,081	478,059	2.737,875	96,441	34.748,166
TOTAL	TOTAL COSTS CONCERNING THE EAGGF, GUARANTEE SECTION, AND EQUIVALENT	1.292,375	1.327,947	4.929,665	2.710,234	4.172,658	8.124,325	1.636,566	4.753,517	7,320	2.327,384	478,059	2.736,229	96,154	34.590,432
TOTAL	RN TOTAL COSTS CONCERNING THE EAGGF, GUARANTEE SECTION, AND EQUIVALENT	6,360	6,762	46,490	4,783	2,997	60,440	13,352	11,920	-----	0,697	-----	1,646	2,287	157,734
TOTAL	TOT TOTAL COSTS CONCERNING THE EAGGF, GUARANTEE SECTION, AND EQUIVALENT	1.298,734	1.334,710	4.976,155	2.715,017	4.175,655	8.184,766	1.649,918	4.765,436	7,320	2.328,081	478,059	2.737,875	96,441	34.748,166

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Footnote to Annex II

The breakdown of expenditure by Member State is made purely for accounting purposes and must be treated with the utmost caution if analytical conclusions are to be drawn from it, given that, firstly, the deadlines for payments may differ very considerably depending on the Member State and, secondly, that the expenditure incurred by the latter on account of the fact that the Community constitutes for agricultural products a unified economic area. As an example of this, some export refunds for a product coming from one Member State are paid by another Member State or buying-in may take place in a neighbouring country.

ANNEX 3 : EAGGF GUARANTEE EXPENDITURE BY SECTOR (1) (2)

(ECU million)

CHAPTERS	SECTOR OR TYPE OF MEASURE	1 9 8 9	1 9 9 0	1 9 9 1	1 9 9 2	1 9 9 3
B1 - 10	CEREALS AND RICE	(3.261,5)	(3.884,6)	(5.189,3)	(5.544,2)	(6.629,8)
	of which CEREALS	3.150,0	3.799,5	5.077,4	5.456,9	6.560,3
	Refunds	2.597,1	2.443,4	3.601,5	3.139,7	2.788,8
	Intervention, of which:	552,9	1.356,1	1.475,9	2.317,2	3.771,5
	- Production refunds					415,7
	- Aid for durum wheat	301,2	275,9	419,1	360,7	425,9
	- Storage	365,0	419,5	516,1	456,4	2.723,8
	- Co-responsibility levy	576,4	1.251,4	1.419,4	2.497,4	89,6
	- Co-responsibility levy	-720,5	-656,2	-924,3	-1.098,8	
	of which RICE	111,5	85,1	111,9	87,3	69,5
	Refunds	45,3	29,1	77,8	91,8	59,3
	Intervention	66,2	56,0	34,1	- 4,5	10,2
B1 - 11	SUGAR	1.979,8	1.388,3	1.814,9	1.937,4	2.188,6
	Refunds	1.451,3	925,9	1.251,2	1.305,6	1.531,4
	Intervention, of which:	528,5	462,4	563,7	631,8	657,2
	- Reimbursement of storage costs	421,6	383,3	460,9	496,1	501,7
B1 - 12	OIL AND FATS	(4.138,1)	(4.645,2)	(5.423,7)	(5.886,3)	(5.531,6)
	of which OLIVE OIL	1.464,5	1.168,2	1.874,2	1.754,3	2.468,2
	Refunds	93,1	134,9	111,8	48,4	68,8
	Intervention	1.371,4	1.033,3	1.762,4	1.705,9	2.399,4
	of which OILSEEDS	2.673,6	3.477,0	3.549,5	4.132,0	3.063,4
	Refunds	5,8	1,0	0,5	0,1	0,0
	Intervention, of which:	2.667,8	3.476,0	3.549,0	4.131,9	3.063,4
	- Rape and sunflower seed	2.176,6	2.856,2	2.876,7	2.118,2	2.878,6
	- Soya	460,4	581,3	594,6	478,4	183,3
	- Flax seed	30,0	37,6	76,4	125,7	
B1 - 13	PROTEIN PLANTS	642,9	834,8	959,0	862,0	1.083,8
	Refunds	-	-	-	-	-
	Intervention, of which:	642,9	834,8	959,0	862,0	1.083,8
	- Peas and field beans	423,5	536,4	550,8	480,3	558,7
	- Dried fodder	218,9	298,0	403,9	380,2	523,7
B1 - 14	FIBER PLANTS AND SILK WORMS, of which:	600,7	580,3	521,8	771,3	860,6
	- Flax and hemp	29,1	40,3	33,6	29,0	29,6
	- Cotton	570,9	539,8	487,9	742,1	830,8
B1 - 15	FRUIT AND VEGETABLES	1.018,6	1.253,0	1.106,5	1.261,7	1.672,2
	Refunds	78,7	80,6	94,8	116,7	187,5
	- Fresh	63,4	67,0	76,9	91,6	156,4
	- Processed	15,3	13,6	17,9	25,1	31,1
	Intervention	939,9	1.172,4	1.011,7	1.145,0	1.484,7
	- Fresh	433,1	603,4	412,0	516,0	919,5
	- Processed	506,8	569,0	599,7	629,0	565,2
B1 - 16	WINE PRODUCTS	1.147,7	745,2	1.047,8	1.087,2	1.509,6
	Refunds	45,3	54,7	55,5	77,3	100,2
	Intervention, of which:	1.102,4	690,5	992,3	1.009,9	1.409,4
	- Private storage aid	67,4	39,9	41,1	40,4	57,5
	- Compulsory distillation of the by-products of wine-making	78,5	68,3	72,3	89,2	76,7
	- Distillation	422,5	267,4	367,2	320,7	464,3
B1 - 17	TOBACCO	1.138,8	1.232,1	1.329,6	1.233,0	1.165,1
	Refunds	61,9	61,9	65,3	71,9	36,2
	Intervention	1.076,9	1.170,2	1.264,3	1.161,1	1.128,9

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ANNEX 3 : EAGGF GUARANTEE EXPENDITURE BY SECTOR (1) (2) (CTD)

(ECU million)

CHAPTERS	SECTOR OR TYPE OF MEASURE	1989	1990	1991	1992	1993
B1 - 18	<u>OTHER SECTORS OR PLAN PRODUCTS</u> , of which: - Seeds - Hops	83,8 62,2 21,0	84,5 73,5 10,6	67,6 66,7 0,9	302,7 81,5 9,9	190,0 70,4 24,5
TOTAL FOR TITLE B1 - 1		14.011,9	14.648,0	17.460,2	18.885,8	20.831,3
B1 - 20	<u>MILK AND MILK PRODUCTS</u> Refunds Intervention, of which: - Aid for skimmed milk - Storage of skimmed milk - Storage of butter - Disposal of butter - Fin. contribution of milk producers - Expansion of the markets	4.987,0 2.868,6 2.118,4 1.080,5 2,2 456,4 354,9 -890,3 225,8	4.955,9 1.930,8 3.025,1 843,9 394,7 580,5 524,9 -348,3 268,6	5.636,6 2.249,0 3.387,6 1.052,7 270,5 661,4 669,6 -352,4 248,3	4.006,8 2.056,1 1.950,7 1.086,5 -432,9 88,3 508,5 -368,0 301,8	5.211,3 2.287,5 2.923,8 857,0 -44,6 161,6 684,9 -299,1 421,7
B1 - 21	<u>BEEF/VEAL</u> Refunds Intervention, of which: - Public and private storage - Suckler cow premium - Special premium	2.428,5 1.343,1 1.085,4 663,0 182,3 158,1	2.833,2 1.110,0 1.723,2 997,7 292,4 401,5	4.295,0 1.282,4 3.012,6 2.302,8 366,9 334,9	4.413,8 1.332,5 3.081,3 2.190,6 436,7 453,5	3.986,3 1.711,2 2.275,1 1.383,1 558,2 318,7
B1 - 22	<u>SHEEPMEAT AND GOATMEAT</u> Refunds Intervention	1.452,8 - 1.452,8	1.452,3 - 1.452,3	1.790,4 - 1.790,4	1.749,2 - 1.749,2	1.800,4 - 1.800,4
B1 - 23	<u>PIGMEAT</u> Refunds Intervention	261,0 199,0 62,0	246,9 174,0 72,9	252,2 199,5 52,7	141,6 130,4 11,2	200,9 193,5 7,4
B1 - 24	<u>EGGS AND POULTRY</u> Refunds - Eggs - Poultry	234,1 234,1 48,4 185,7	178,5 178,5 33,1 145,4	169,2 169,2 35,7 133,5	193,2 193,2 32,8 160,4	290,9 290,9 40,7 250,2
B1 - 25	<u>OTHER MEASURES CONCERNING ANIMAL PRODUCTS</u>	-	-	p.m.	6,0	134,8
B1 - 26	<u>EUROPEAN FISHERIES GUARANTEE FUND (3)</u> Refunds Intervention	- - -	- - -	- - -	- - -	32,4 0,1 32,3
TOTAL FOR TITLE B1 - 2		9.363,4	9.666,8	12.143,4	10.510,6	11.657,0
B1 - 30	<u>REFUNDS ON CERTAIN GOODS OBTAINED BY PROCESSING AGRICULTURAL PRODUCTS</u>	552,1	511,5	704,1	699,6	743,5
B1 - 31	<u>ACCESSION COMPENSATORY AMOUNTS GRANTED IN INTRA-COMMUNITY TRADE</u>	41,5	36,6	28,3	28,2	7,1
B1 - 32	<u>MONETARY COMPENSATORY AMOUNTS LEVIED OR PAID IN INTRA-COMMUNITY TRADE</u>	322,8	270,9	130,7	0,9	136,4

ANNEX 3 : EAGGF GUARANTEE EXPENDITURE BY SECTOR (1) (2) (CTD)

(ECU million)

CHAPTERS	SECTORS OR TYPE OF MEASURE	1 9 8 9	1 9 9 0	1 9 9 1	1 9 9 2	1 9 9 3
B1 - 33	<u>REFUNDS IN CONNECTION WITH COMMUNITY FOOD AID</u>	132,6	85,6	217,0	221,6	160,4
B1 - 34	<u>INTEREST PAYMENTS TO MEMBER STATES AFTER CHANGES IN METHOD OF FINANCING EXPENDITURE</u>	48,5	66,6	84,7	86,0	100,3
B1 - 35	<u>DISTRIBUTION OF AGRICULTURAL PRODUCTS TO THE MOST DEPRIVED PERSONS IN THE COMMUNITY</u>	132,9	136,9	145,0	130,2	130,2
B1 - 36	<u>MEASURES TO COMBAT FRAUD IN CONNECTION WITH THE EAGGF GUARANTEE SECTION</u>	-	3,0	20,1	24,6	80,1
B1 - 37	<u>CLEARANCE OF ACCOUNTS OF PREVIOUS YEARS AND REMAINING APPROPRIATIONS</u>	-202,7	-377,9	-437,8	79,0	-384,8
B1 - 38	<u>RURAL DEVELOPMENT MEASURES LINKED TO THE MARKETS</u>	-	-	388,2	304,4	444,7
TOTAL FOR TITLE B1 - 3		1.027,7	733,2	1.280,3	1.574,5	1.417,9
TOTAL FOR TITLES B1 - 1, B1 - 2, B1 - 3		24.403,0	25.048,0	30.883,9	30.970,9	33.906,1
B1 - 40	<u>SET-ASIDE(4)</u>	3,0	21,2	76,9	147,6	426,8
B1 - 41	<u>INCOME AID(4)</u>	-	-	-	-	35,8
TOTAL FOR TITLE B1 - 4		3,0	21,2	76,9	147,6	462,6
B1 - 50	<u>ACCOMPANYING MEASURES(4)</u>	-	-	-	-	221,7
TOTAL FINANCED WITHIN THE GUIDELINE		24.406,0	25.069,2	30.960,8	31.118,5	34.590,4
[GUIDELINE]		[28.624,0]	[30.630,0]	[32.511,0]	[35.039,0]	[36.657,0]
B1 - 60	<u>[MONETARY RESERVE]</u>	[1.000,0]	[1.000,0]	[1.000,0]	[1.000,0]	[1.000,0]
<u>EXPENDITURE FINANCED OUTSIDE THE GUIDELINE</u>						
B2 - 90	<u>FISHERIES GUARANTEE FUND(3)</u>	24,0	23,6	26,2	32,1	-
	Refunds	0,1	-	-	1,9	
	Intervention	23,9	23,6	26,2	30,2	
B0 - 10	<u>REPAYMENT TO MEMBER STATES OF COST OF DEPRECIATION OF STOCKS OF AGRICULTURAL PRODUCTS AND SPECIFIC DISPOSAL OF BUTTER FROM PUBLIC STOCKS</u>	1.442,9	1.360,7	797,3	799,5	-
-	<u>EXPENDITURE USING APPROPRIATIONS CARRIED OVER FROM PREVIOUS YEAR</u>	-	-	601,6	157,4	157,7
TOTAL EAGGF GUARANTEE EXPENDITURE		25.872,9(5)	26.453,5(5)	32.385,9(5)	32.107,5(5)	34.748,1

(1) The expenditure is based on the claims by the Member States under the advance payments arrangements and charged to each year in accordance with Article 100 of the Financial Regulation.

(2) Expenditure charged from 16 October to 15 October of the following year.

(3) The European Fisheries Guarantee Fund expenditure have been financed within the guideline since 1993.

(4) Set-aside payments by the Guidance Section, income aid and accompanying measures have been financed within the guideline since 1993.

(5) Not including set-aside payments by the Guidance Section and income aid, which were not in charge of the Guarantee Section.

ANNEX 4
 BREAKDOWN OF EXPENDITURE BY SECTOR AND ECONOMIC CATEGORY
 - 1993 (1) - (not including expenditure using appropriations carried over from 1992)

(2)	SECTORS	TOTAL EXPENDITURE		EXPORT REFUNDS		INTERVENTION (3)	
		ECU million	%	ECU million	%	ECU million	%
1.10	CEREALS AND RICE (4)	6.607	19,2	2.848,1	28,0	3.758,9*	15,5
	- of which rice	(69,5)		(59,3)		(10,2)	
1.11	SUGAR	2.188,6	6,3	1.531,4	15,1	657,2	2,7
1.12	OILS AND FATS (4)	5.527,6	16,0	68,8	0,7	5.458,8	22,4
	- of which olive oil	(2.464,2)		(68,8)		(2.395,4)	
	- of which oilseeds	(3.063,4)		(p.m.)		(3.063,4)	
1.13	PROTEIN PLANTS	1.083,8	3,1	-		1.083,8	4,5
	- of which peas and field beans	(558,7)		(-)		(558,7)	
	- of which dried fodder	(523,7)		(-)		(523,7)	
1.14	FIBRE PLANTS	860,6	2,5	-		860,6	3,5
	- of which flax and hemp	(29,6)		(-)		(29,6)	
	- of which cotton	(830,8)		(-)		(830,8)	
1.15a	FRESH FRUIT AND VEGETABLES (4) (5)	1.067,7	3,1	156,4	1,5	911,3	3,8
1.15b	PROCESSED FRUIT AND VEGETABLES (4)	596,3	1,7	31,1	0,3	565,2	2,3
1.16	WINE PRODUCTS	1.509,6	4,4	100,2	1,0	1.409,4	5,8
1.17	TOBACCO (4)	1.163,8	3,4	36,2	0,4	1.127,6	4,6
1.18	OTHER CROP OR SECTOR PRODUCTS	190,0	0,5	-		190,0	0,8
	- of which seeds	(70,4)				(70,4)	
1.20	MILK PRODUCTS	5.211,3	15,1	2.287,5	22,5	2.923,8*	12,0
	- of which skimmed milk	(1.005,2)		(192,9)		(812,3)	
	- of which butter	(1.276,6)		(430,1)		(846,5)	
1.21	BEEF/VEAL	3.986,3	11,5	1.711,2	16,8	2.275,1	9,4
1.22	SHEEPMEAT AND GOATMEAT	1.800,4	5,2	-		1.800,4	7,4
1.23	PIGMEAT (4)	195,9	0,6	193,5	1,9	2,4	p.m. 149
1.24	EGGS AND POULTRY	290,9	0,8	290,9	2,9	-	
1.25	OTHER ANIMAL PRODUCT AID MEASURES	88,8	0,2	-		88,8	0,4
1.26	FISHERIES GUARANTEE FUND	32,4	0,1	0,1	p.m.	32,3	0,1
1.30	NON-ANNEX II PRODUCTS	743,5	2,1	743,5	7,3	-	
1.33	REFUNDS "FOOD AID" MEASURES	160,4	0,5	160,4	1,6	-	
1.38	DIFFERENTIATION OF AGRICULTURAL MARKET MECHANISMS	444,7	1,3	-		444,7	1,8
1.40	SET-ASIDE	426,8	1,2	-		426,8	1,8
1.41	INCOME AID	35,8	0,1	-		35,8	0,2
1.50	ACCOMPANYING MEASURES	221,7	0,6	-		221,7	0,9
S U B T O T A L		34.433,9	99,6	10.159,3	100	24.274,6	100
1.31	B1.32 ACAs MCAs	143,5	0,4	-		-	
1.34	INTEREST REFORM FOR FINANCING	100,3	0,3	-		-	
1.36	MEASURES TO COMBAT FRAUD	80,1	0,2	-		-	
1.37	CLEARANCE OF PREVIOUS YEARS	- 384,8	- 1,1	soit : 29,5 %		soit : 70,5 %	
	FOOD AID (5)	138,0	0,4				
	OTHER (4)	79,4	0,2	of agricultural expenditure (34.433,9)			
T O T A L		34.590,4	100				

(1) Expenditure charged against the 1993 budget.

(2) Budget chapters or articles.

(3) The breakdown of intervention by economic category is shown in Annex 7.

(4) In «OTHERS» are included expenditure on: drought in Portugal (ECU 22,8 million - B01.10), register of olive cultivation (ECU 4,0 million - B01.12), register of citrus cultivation (ECU 0,5 million - B01.15), control agencies for tobacco (ECU 1,2 million - B01.17), an expenditure of ECU 5,0 million for pigmeat (B01.23) and ECU 45,9 million for measures to control epizootic diseases (B01.25). These amounts are not taken into account in the concerned chapters.

(5) Food aid: ECU 7,8 million chapter B1.15 - fruit and vegetables given to Eastern countries and ECU 130,2 million chapter B1.35 - distribution of agricultural products to deprived persons in the Community.

(*) Including co-responsibility levies for cereals and the financial contribution of milk producers.

ANNEX 5

BREAKDOWN OF EXPENDITURE BY SECTOR AND ECONOMIC CATEGORY (1989-1993)

	1 9 8 9 (1)		1 9 9 0 (1)		1 9 9 1 (1)(2)(3)		1 9 9 2 (1) (3)		1 9 9 3 (2) (3)		
	ECU Mil.	%	ECU Mil.	%	ECU Mil.	%	ECU Mil.	%	ECU Mil.	%	
Total expenditure	25.840,0	100,0	26.527,5	100,0	31.891,0	100,0	31.276,8	100,0	34.433,9	100,0	
Refunds Intervention and similar measures	(R)(4) (I)	9.714,0 16.126,0	37,5 62,5	7.721,9 18.805,6	29,2 70,8	10.079,7 21.811,3	31,6 68,4	9.487,4 21.789,4	30,3 69,7	10.159,3 24.274,6	29,5 70,5
Cereals (not including rice)	R (4) I	3.213,5 2.860,6 552,9	12,4 10,2 2,2	3.855,9 2.499,9 1.356,0	14,5 9,4 5,1	5.208,3 3.732,4 1.475,9	16,3 11,7 4,6	5.598,9 3.281,7 2.317,2	17,9 34,6 10,6	6.627,5 2.878,8 3.748,7	19,2 28,4 15,4
Sugar	R (4) I	1.979,8 1.451,3 528,5	7,7 5,6 2,1	1.391,1 928,7 462,4	5,2 3,5 1,7	1.819,3 1.255,6 563,7	5,7 3,9 1,8	1.944,5 1.312,7 631,8	6,2 13,8 2,9	2.189,6 1.532,4 657,2	6,4 15,1 2,7
Oilseeds	R I	2.673,6 5,8 2.667,8	10,3 - 10,3	3.477,0 1,0 3.476,0	13,1 - 13,1	3.549,5 0,5 3.549,0	11,1 p.m. 11,1	4.132,0 0,1 4.131,9	13,2 p.m. 19,0	3.063,4 p.m. 3.063,4	8,9 p.m. 12,6
Milk and milk products	R (4) I	5.040,7 2.922,3 2.118,4	19,5 11,3 8,2	4.971,7 1.946,6 3.025,1	18,8 7,4 11,4	5.706,4 2.319,0 3.387,4	17,9 7,3 10,6	4.069,7 2.119,0 1.950,7	13,0 22,4 9,0	5.264,6 2.340,8 2.923,8	15,3 23,0 12,0
Beef/veal	R I	2.428,5 1.343,1 1.085,4	9,4 5,2 4,2	2.833,2 1.110,0 1.723,2	10,7 4,2 6,5	4.295,0 1.282,4 3.012,6	13,5 4,0 9,5	4.413,8 1.332,5 3.081,3	14,1 14,0 14,1	3.986,3 1.711,2 2.275,1	11,6 16,8 9,4
Other products or headings (5)	R (4) I	10.503,9 1.330,9 9.173,0	40,7 5,2 35,5	9.998,6 1.235,7 8.762,9	37,7 4,7 33,0	11.312,5 1.489,8 9.822,7	35,5 4,7 30,8	11.117,9 1.441,4 9.676,5	35,6 15,2 44,4	13.306,5 1.696,1 11.610,4	38,6 16,7 47,8
<p>(1) Not including consequences of accounts clearance, set-aside or miscellaneous measures (Intérêts réforme mode de financement, distribution gratuite, lutte contre la fraude, MCM octroyés pour l'importation).</p> <p>(2) Not including consequences of accounts clearance and miscellaneous measures (ACA, MCA, Interest reform for financing, measures to combat fraud, emergency measures and food aid)</p> <p>(3) Not including expenditure using appropriations carried over from previous year.</p> <p>(4) Including refunds in connection with food aid operations (B1.33).</p> <p>(5) Including depreciation of stocks and specific disposal of butter from stocks (1.442,9 en 1989 et 1.360,7 en 1990, 797,3 en 1991 et 799,5 en 1992).</p>											

ANNEX 6 : EAGGF GUARANTEE EXPENDITURE: BREAKDOWN BY SECTOR AND PERCENTAGE (1989-1993) (1) (2)

SECTOR	1989		1990		1991		1992		1993	
	Mio écus	%	Mio écus	%	Mio écus	%	Mio écus	%	Mio écus	%
Cereals and rice	3.261,5	12,5	3.884,6	14,5	5.189,3	16,1	5.544,2	17,4	6.629,8	19,0
- in which cereals	(3.150,0)	(12,1)	(3.799,5)	(14,2)	(5.077,4)	(15,8)	(5.456,9)	(17,1)	(6.560,3)	(18,8)
- in which rice	(111,5)	(0,4)	(85,1)	(0,3)	(111,9)	(0,3)	(87,3)	(0,3)	(69,5)	(0,2)
Sugar	1.979,8	7,6	1.388,3	5,2	1.814,9	5,6	1.937,4	6,1	2.188,6	6,3
Oils and fats	4.138,1	15,9	4.645,2	17,3	5.423,7	16,8	5.886,3	18,5	5.531,6	15,8
- in which olive oil	(1.464,5)	(5,6)	(1.168,2)	(4,3)	(1.874,2)	(5,8)	(1.754,3)	(5,5)	(2.468,2)	(7,0)
- in which oilseeds	(2.673,6)	(10,3)	(3.477,0)	(13,0)	(3.549,5)	(11,0)	(4.132,0)	(13,0)	(3.063,4)	(8,8)
Protein plants	642,9	2,5	834,8	3,1	959,0	3,0	862,0	2,7	1.083,8	3,1
Fibre plants and silkworms	600,7	2,3	580,3	2,2	521,8	1,6	771,3	2,4	860,6	2,5
Fruit and vegetables	1.018,6	3,9	1.253,0	4,6	1.106,5	3,4	1.261,7	4,0	1.672,2	4,8
Wine	1.147,7	4,4	745,2	2,8	1.047,8	3,3	1.087,2	3,4	1.509,6	4,3
Tobacco	1.138,8	4,4	1.232,1	4,6	1.329,6	4,1	1.233,0	3,9	1.165,1	3,3
Other sectors	83,8	0,3	84,5	0,3	67,6	0,2	302,7*	0,9	190,0	0,5
Milk products	4.987,0	19,1	4.955,9	18,5	5.636,6	17,5	4.006,8	12,6	5.211,3	14,9
Beef/veal	2.428,5	9,3	2.833,2	10,6	4.295,0	13,3	4.413,8	13,8	3.986,3	11,4
Sheepmeat and goatmeat	1.452,8	5,6	1.452,3	5,4	1.790,4	5,6	1.749,2	5,5	1.800,4	5,1
Pigmeat	261,0	1,0	246,9	0,9	252,2	0,8	141,6	0,4	200,9	0,6
Eggs and poultry	234,1	0,9	178,5	0,7	169,2	0,5	193,2	0,6	290,9	0,8
Other animal product aid measures	-	-	-	-	p.m.	p.m.	6,0	p.m.	134,8	0,4
Non-Annex II products	552,1	2,1	511,5	1,9	704,1	2,2	699,6	2,2	743,5	2,1
Fisheries	24,0	0,1	23,6	0,1	26,2	0,1	32,1	0,1	32,4	0,1
TOTAL AGRICULTURAL EXPENDITURE	23.951,4	91,9	24.849,9	92,7	30.333,9	94,1	30.128,1	94,5	33.231,8	95,0
Accession compensatory amounts	41,5	0,2	36,6	0,1	28,3	0,1	28,2	0,1	7,1	p.m.
Monetary compensatory amounts	322,8	1,2	270,9	1,0	130,7	0,4	0,9	p.m.	136,4	0,4
Depreciation of intervention stocks and disposal of butter from public stocks	1.442,9	5,5	1.360,7	5,1	797,3	2,5	799,5	2,5	0,0	-
Food aid refunds	132,6	0,5	85,6	0,3	217,0	0,7	221,6	0,7	160,4	0,5
Interest after change in financing method	48,5	0,2	66,6	0,2	84,7	0,3	86,0	0,3	100,3	0,3
Free distribution of intervention products	132,9	0,5	136,9	0,5	145,0	0,4	130,2	0,4	130,2	0,4
Fraud prevention measures	-	-	3,0	p.m.	20,1	0,1	24,6	0,1	80,1	0,2
Rural development measures linked to markets	-	-	-	-	388,2	1,2	304,4	0,9	444,7	1,3
Set-aside	3,0	p.m.	21,2	0,1	76,9	0,2	147,6	0,5	426,8	1,2
Income aid	-	-	-	-	-	-	-	-	35,8	0,1
Accompanying measures	-	-	-	-	-	-	-	-	221,7	0,6
TOTAL AGRICULTURAL EXPENDITURE	26.075,6	100,0	26.831,4	100,0	32.222,1	100,0	31.871,1	100,0	34.975,2	100,0
ACCOUNTS CLEARANCE FOR PREVIOUS YEARS	- 202,7		- 377,9		- 437,8		78,9		- 384,8	
EAGGF GUARANTEE SECTION	25.872,9 (3)		26.453,5 (3)		31.784,3 (3)(4)		31.950,0 (3)(4)		34.590,4 (4)	

- (1) Expenditure is based on the Member States' claims under the advance payments arrangements and charged against each year in accordance with Article 100 of the Financial Regulation.
- (2) Expenditure charged from 16 October to 15 October of the following year.
- (3) Not including set-aside payments by the Guidance Section (Item B02-220) and income support (Item B02-221), which is not paid by the Guarantee Section but for which the Community financial contribution is paid in accordance with the financing rules of the EAGGF Guarantee Section.
- (4) Not including expenditure using appropriations carried over from the previous year.
- * Including emergency measures (poste B01.189)

ANNEX 7 : BREAKDOWN OF EXPENDITURE BY ECONOMIC CATEGORY

(ECU million)

BUDGET CHAPTER/ ARTICLE	SECTOR	TOTAL INTERVENTION (1)	STORAGE (2)	WITHDRAWALS AND SIMILAR OPERATIONS	PRICE COMPENSATING AIDS (3)	GUIDANCE PREMIUMS	STRUCTURAL MEASURES
B1.10	CEREALS	3.669,3	2.720,8	-	948,5(4)	-	-
	- of which rice	(10,2)	(-3,0)		(13,1)		
B1.11	SUGAR	657,2	529,6	-	127,7	-	-
B1.12	OIL AND FATS	5.458,8	177,3	-	5.281,5	-	-
	- of which olive oil	(2.395,4)	(177,3)		(2.218,1)		
	- of which oilseeds	(3.063,4)	p.m.		(3.063,4)		
B1.13	PROTEIN PLANTS	1.083,8	-	-	1.083,8	-	-
	- of which peas and field beans	(558,7)			(558,7)		
	- of which dried fodder	(523,7)			(523,7)		
B1.14	FIBRE PLANTS	860,6	-	-	860,6	-	-
	- of which flax and hemp	(29,6)			(29,6)		
	- of which cotton	(830,8)			(830,8)		
B1.15a	FRESH FRUIT AND VEGETABLES	911,3	-	605,0	192,7	113,6	-
B1.15b	PROCESSED FRUIT AND VEGETABLES	565,2	1,8	-	563,4	-	-
B1.16	WINE PRODUCTS	1.409,4	290,6	541,0	174,0	403,8	-
B1.17	TOBACCO	1.127,6	- 17,7	-	1.118,7	26,6	-
B1.18	OTHER CROP OR SECTOR PRODUCTS	190,0	-	-	190,0	-	-
	- of which seeds	(70,4)			(70,4)		
B1.20	MILK PRODUCTS	2.947,8	293,8	-	1.985,7(5)	668,2	-
	- of which skimmed milk	(812,3)	(-44,6)		(856,9)		
	- of which butter	(846,5)	(161,6)		(684,9)		
B1.21	BEEF/VEAL	2.275,1	1.383,1	-	892,1	-	-
B1.22	SHEEPMEAT AND GOATMEAT	1.800,4	3,9	-	1.796,5	-	-
B1.23	PIGMEAT	2,4	2,4	-	-	-	-
B1.24	EGGS AND POULTRY	-	-	-	-	-	-
B1.25	OTHER ANIMAL PRODUCT AID MEASURES	88,8	-	-	88,8	-	-
B1.26	FISHERIES GUARANTEE FUND	32,3	0,5	13,8	18,0	-	-
B1.30	NON-ANNEX II PRODUCTS	-	-	-	-	-	-
B1.38	DIFFERENTIATION OF AGRICULTURAL DES MARCHES AGRICOLES	444,7	-	-	444,7	-	-
B1.40	SET-ASIDE	426,8	-	-	-	-	426,8
B1.41	INCOME AID	35,8	-	-	-	-	35,8
B1.50	ACCOMPANYING MEASURES	221,7	-	-	-	-	221,7
	SUBTOTAL	24.209,0	5.386,1	1.159,8	15.766,7	1.212,2	684,2
	%	(100 %)	(22,3 %)	(4,8 %)	(65,1 %)	(5,0 %)	(2,8 %)
	Co-responsibility levy cereals	+ 89,6					
	Fin. contrib. milk producers	- 24,0					
	TOTAL	24.274,6					

- (1) Expenditure charged against 1993 budget.
(2) Details of expenditure on storage are shown in Annex 9.
(3) The breakdown of expenditure on intervention in the form of price compensating aid is shown in Annex 8.
(4) This amount does not take into account the co-responsibility levy (ECU 89,6 million).
(5) This amount does not take into account the financial contribution of milk producers (ECU -24,0 million).

ANNEX 8
Breakdown of intervention expenditure in the form
of price compensating aid

(ECU million)

SECTOR	TOTAL	Production aid	Aid for processing, consumption and promotion
CEREALS AND RICE	948,5	499,1 (1)	449,4
- of which rice	(13,1)	(13,1)	(-)
SUGAR	127,7	-	127,7
OIL AND OILSEEDS	5.281,5	4.431,4	850,1
- of which olive oil	(2.218,1)	(1.368,0)	(850,1)
- of which oilseeds	(3.063,4)	(3.063,4)	(-)
PROTEIN PLANTS	1.083,8	1.083,8	-
- of which peas and field beans	(558,7)	(558,7)	(-)
- of which dried fodder	(523,7)	(523,7)	(-)
FIBRE PLANTS	860,6	858,1	2,5
- of which flax and hemp	(29,5)	(29,5)	(-)
- of which cotton	(830,8)	(830,8)	(-)
FRESH FRUIT AND VEGETABLES	192,7	13,3	179,4
PROCESSED FRUIT AND VEGETABLES	563,4	64,5	498,9
WINE PRODUCTS	174,0	-	174,0
TOBACCO	1.118,7	1.118,7	-
OTHER CROP SECTORS OR PRODUCTS	190,0	94,8	95,2
- of which seeds	(70,4)	(70,4)	(-)
- of which hops	(24,4)	(24,4)	(-)
MILK PRODUCTS	1.985,7	22,1	1.963,6
- of which skimmed milk	(857,0)	(-)	(857,0)
- of which butter	(684,9)	(-)	(684,9)
BEEF/VEAL	892,1	324,7	567,4
SHEEPM EAT AND GOATMEAT	1.796,5	1.796,7	- 0,2
PIGMEAT	-	-	-
OTHER ANIMAL PRODUCT AID MEASURES	88,8	-	88,8
FISHERIES GUARANTEE FUND	18,0	-	18,0
DIFFERENTIATION OF AGRICULTURAL MARKET MECHANISMS	444,7	444,6	0,1
TOTAL	15.766,7	10.751,8	5.014,9

(1) Aid to the production of durum wheat = ECU 425,9 million.

Annex 9

Breakdown of intervention expenditure on storage
1993

(ECU million)

PRODUCT	Total storage	Total private storage	Total public storage	PUBLIC STORAGE					
				Technical costs	Financial costs	Differences between buying-in and selling prices	Total Depreciation	Depreciation	
								Depreciation on purchase	Special depreciation at end of year
a = b + c	b	c = d+e+f+g	d	e	f	g = h + i	h	i	
Cereals, of which:	2.723,76	1,19	2.722,58	646,36	194,47	(546,25)	2.427,99	2.091,49	336,49
- common bread wheat	1.426,83	-	1.426,83	298,00	78,72	(215,72)	1.265,82	1.102,50	163,33
- feed wheat	46,79	-	46,79	6,05	1,88	(7,43)	46,29	36,19	10,09
- durum wheat	(13,18)	-	(13,18)	68,09	28,62	(174,87)	64,99	64,84	0,15
- barley	740,30	-	740,30	169,03	50,07	(90,07)	611,27	483,70	127,57
- rye	133,08	-	133,08	54,67	17,03	(23,63)	85,00	49,65	35,35
- maize	371,48	-	371,48	49,02	17,43	(34,52)	339,55	339,55	0,00
- sorghum	17,27	-	17,27	1,50	0,72	0,003	15,05	15,05	0,00
- triticale	0,00	-	0,00	0,001	0,00	(0,01)	0,01	0,01	0,00
Rice	(2,97)	0,00	(2,97)	0,31	0,11	(3,40)	0,002	0,002	0,00
Sugar ⁽¹⁾	529,56	529,55	0,01	0,00	0,00	0,01	0,00	0,00	0,00
Olive oil	177,30	17,17	160,13	12,12	8,07	(13,18)	153,12	119,20	33,92
Oilseeds	0,01	0,00	0,01	0,00	0,00	0,01	0,00	0,00	0,00
Fibre flax and hemp	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Fruit and vegetables ⁽²⁾	1,84	1,84	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Wine products/alcohol ⁽³⁾	290,61	57,47	233,15	11,75	2,51	8,61	210,27	179,42	30,85
Tobacco	(17,68)	0,00	(17,68)	3,08	1,25	(44,02)	22,01	17,43	4,58
Milk products, of which:	293,83	211,87	81,97	20,74	23,70	(87,55)	125,08	79,97	45,12
- skimmed milk	(44,63)	0,002	(44,63)	1,41	3,03	(60,01)	10,94	10,19	0,75
- butter and cream	161,60	57,98	103,62	16,61	16,32	(28,91)	99,60	69,78	29,83
- cheese	176,86	153,88	22,98	2,72	4,34	1,38	14,54	0,00	14,54
Beef	1.383,06	(0,09)	1.383,15	272,81	103,50	(119,20)	1.126,04	757,88	368,16
Sheepmeat and goatmeat	3,88	3,88	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Pigmeat	2,43	2,43	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Fishery products	0,48	0,48	0,00	0,00	0,00	0,00	0,00	0,00	0,00
TOTAL	5.386,11	825,77	4.560,33	967,16	333,61	(804,95)	4.064,51	3.245,39	819,13

(1) Sugar storage costs are covered by charging storage levies to sugar manufacturers.

(2) ECU 0,31 million storage and ECU 1,53 million for compensatory aid to cover losses on sales of goods in private storage.

(3) The amount of the depreciation is broken down as follows: «Public alcohol (Art. 39)» ECU 0,97 million «Mixed alcohol (art. 35/36)» ECU 7,64 million

Losses on sales

ECU 0,97 million

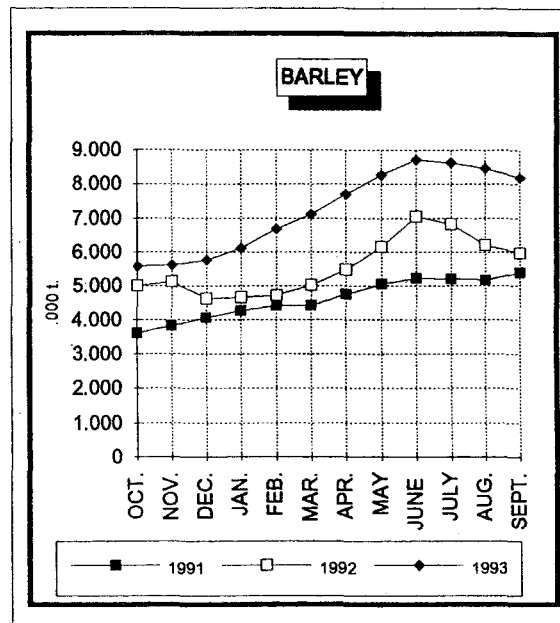
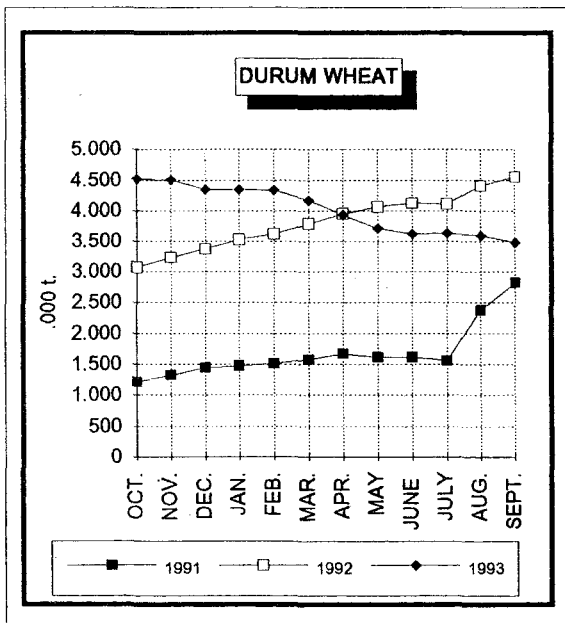
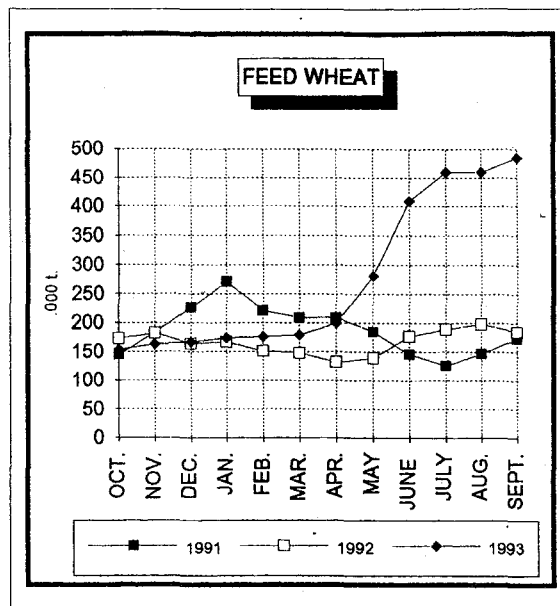
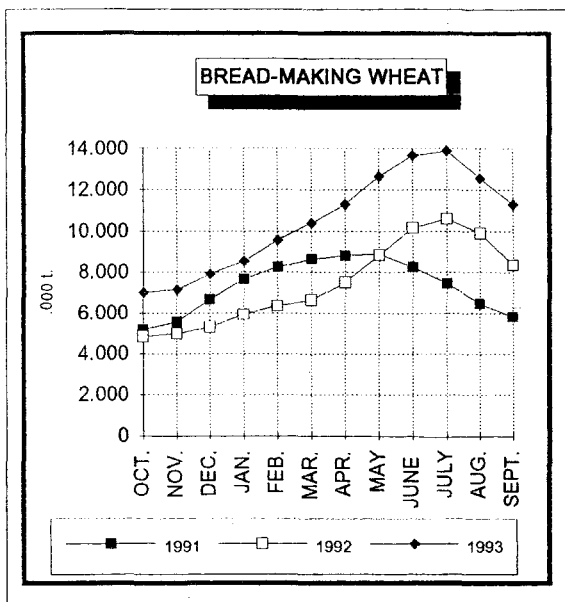
Depreciation

ECU 77,77 million

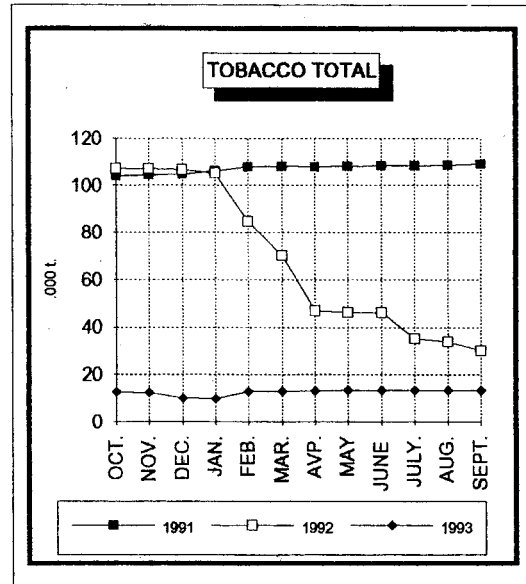
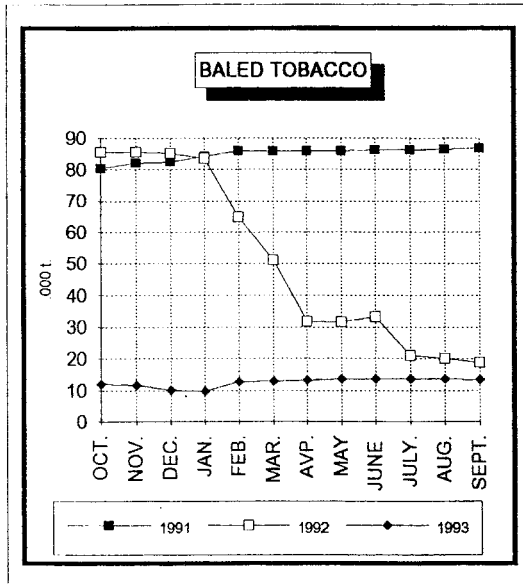
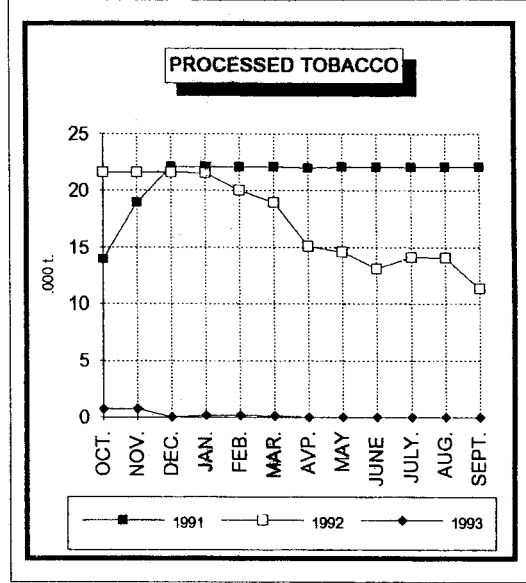
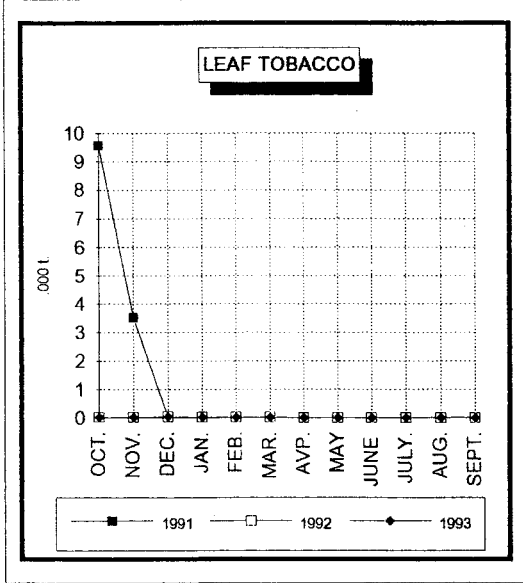
ECU 132,50 million

N.B.: Excluding expenditure on food aid for East European countries: ECU 158 million (801.189).

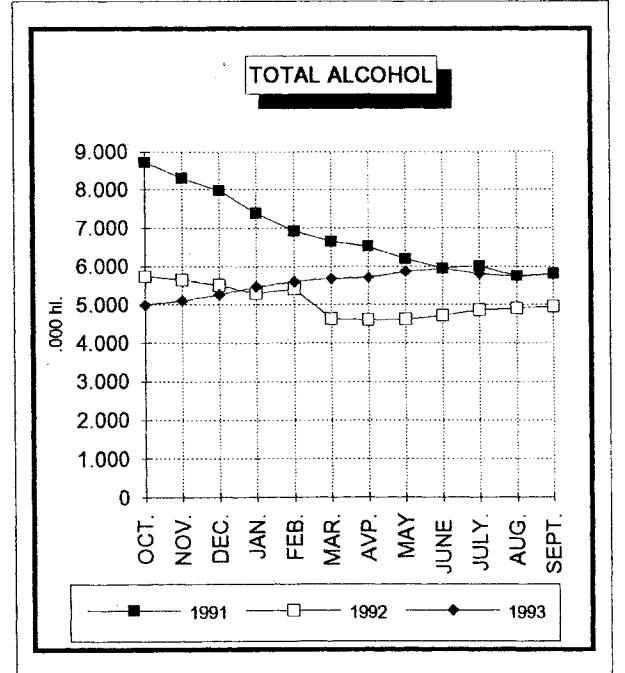
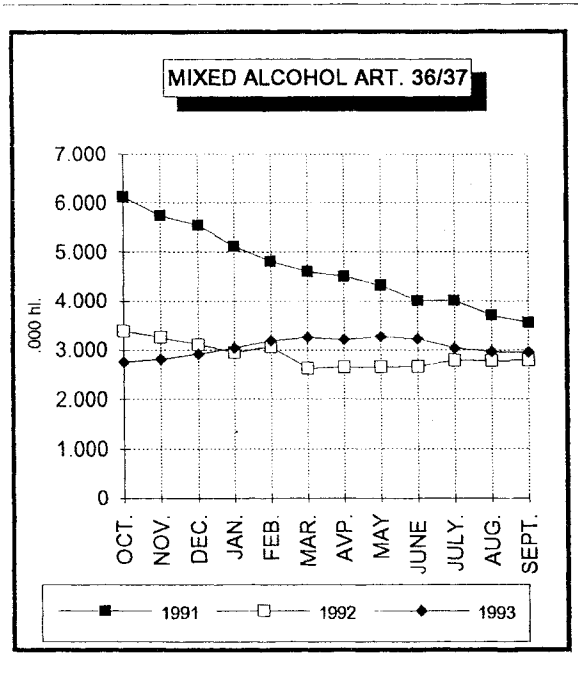
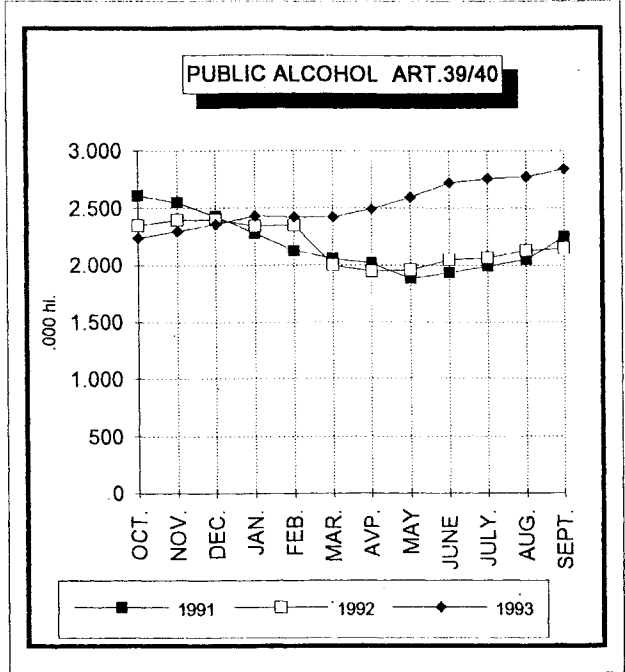
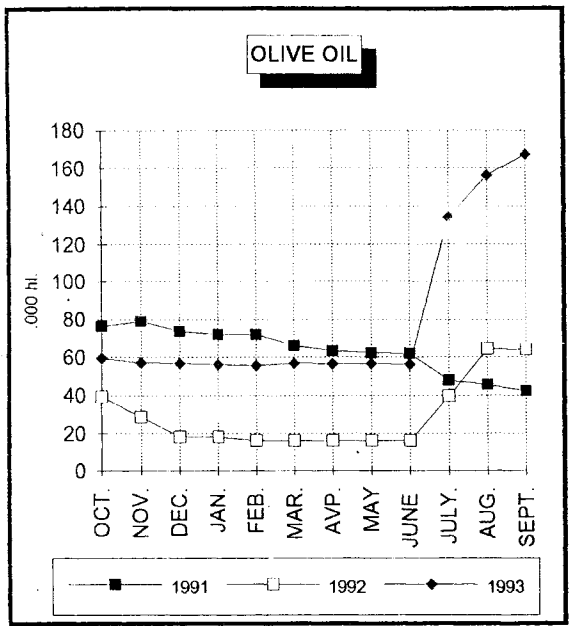
ANNEX 9.1 TRENDS IN QUANTITIES IN INTERVENTIONSTOCKS



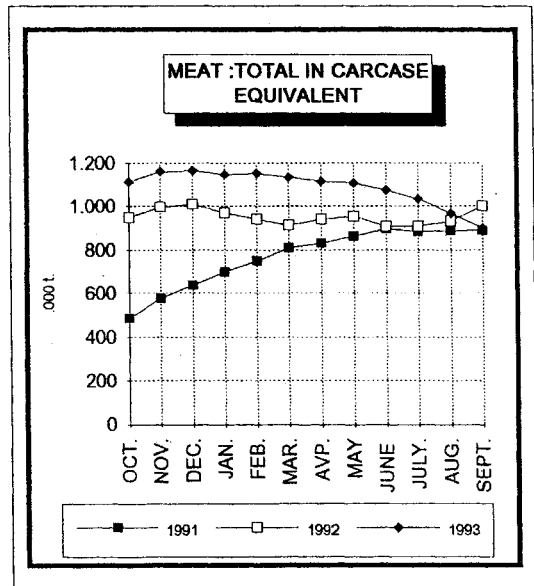
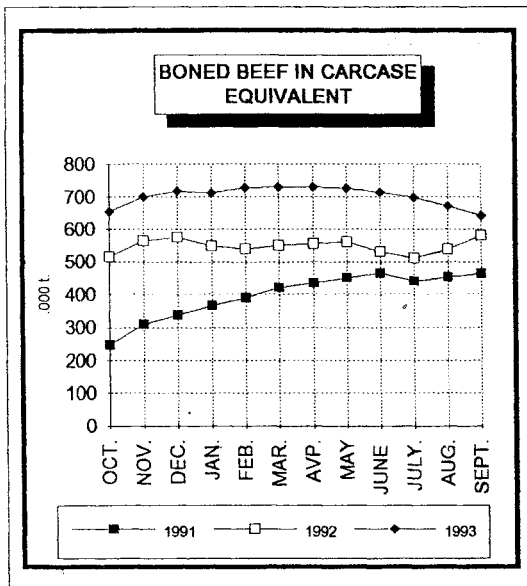
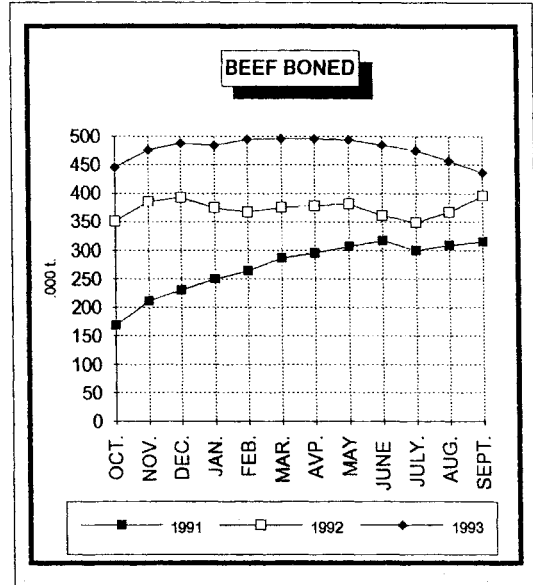
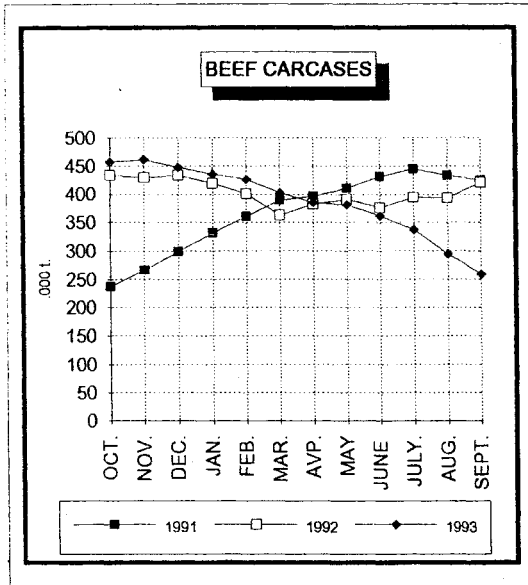
ANNEX 9.3 TREND IN QUANTITIES IN INTERVENTION STOCKS



ANNEX 9.4 TREND IN QUANTITIES IN INTERVENTION STOCKS



ANNEX 9.6 TREND IN QUANTITIES IN INTERVENTION STOCKS



ANNEX 10

QUANTITY AND VALUE OF PRODUCTS IN PUBLIC STORAGE

(Including additional depreciation at the end of the year)

PRODUCTS	Situation at 30.09.1991 (1)				Situation at 30.09.1992 (1)				Situation at 30.09.1993 (1)			
	Quantity (tonnes)	Book value (ECU million) (2)	% of book value	Foreseeable sales value (ECU million)	Quantity (tonnes)	Book value (ECU million) (3)	% of book value	Foreseeable sales value (ECU million)	Quantity (tonnes)	Book value (ECU million) (4)	% of book value	Foreseeable sales value (ECU million)
Common wheat	5.820.874	341,2	13,2	346,6	8.340.864	491,1	19,0	495,3	11.295.254	687,8	25,9	699,5
Common wheat not suitable for bread-making	173.201	10,6	0,4	10,1	184.563	11,3	0,4	11,0	482.606	28,7	1,1	28,2
Barley	5.381.602	307,6	11,9	314,2	5.962.893	358,4	13,9	354,1	8.191.724	445,6	16,8	439,1
Rye	3.158.524	184,0	7,1	184,4	3.132.956	188,4	7,3	186,0	2.348.223	119,7	4,5	117,5
Durum wheat	2.824.359	123,4	4,8	216,7	4.550.513	283,7	11,0	337,8	3.480.731	197,3	7,4	261,2
Maize	876	0,1	p.m.	0,1	500.847	28,7	1,1	29,7	3.131.086	254,4	9,5	261,1
Sorghum	0	-	-	-	0	-	-	-	152.003	12,2	0,4	12,7
Rice	190.750	25,5	1,0	25,8	16.723	2,2	0,1	2,3	25	p.m.	-	p.m.
Total cereals/rice	17.550.186	992,4	38,4	1.097,9	22.689.359	1.363,8	52,8	1.416,2	29.081.653	1.745,7	65,6	1.819,1
Olive oil	42.260	55,1	2,1	53,2	64.008	69,8	2,7	81,8	167.275	187,5	7,0	214,6
Rape	13.438	2,4	0,1	2,3	0	-	-	-	0	-	-	-
Sunflower	416	0,1	p.m.	0,1	0	-	-	-	0	-	-	-
Total oils and fats	56.114	57,6	2,2	55,6	64.008	69,8	2,7	81,8	167.275	187,5	7,0	214,6
Tobacco - leaf	29	0	-	-	6	p.m.	p.m.	p.m.	0	-	-	-
Tobacco - processed	22.130	3,0	0,1	6,6	11.323	1,4	0,1	3,2	35	p.m.	p.m.	p.m.
Tobacco - baled	86.877	25,4	1,0	25,9	18.707	7,9	0,3	5,3	13.505	4,2	0,2	4,1
Total tobacco	109.036	28,4	1,1	32,5	30.036	9,3	0,4	8,5	13.540	4,2	0,2	4,1
Skimmed milk powder	490.501	366,5	14,3	367,9	71.267	53,3	2,1	53,6	39.751	29,9	1,1	31,2
Butter	390.173	360,5	13,9	350,7	161.156	145,6	5,6	145,5	160.365	124,5	4,7	123,4
Grana Padano	-	-	-	-	7.158	38,4	1,5	38,6	7.295	26,1	1,0	25,8
Parmesan reg	-	-	-	-	-	-	-	-	2.971	12,3	0,5	12,2
Total milk products	880.674	727,0	28,2	718,6	239.581	237,3	9,2	237,7	210.381	192,8	7,3	192,5
Beef (quarters)	425.549	368,4	14,3	382,5	427.736	382,1	14,8	383,1	258.949	149,6	5,6	149,1
Boned beef (5)	315.121	401,5	15,5	414,9	395.551	507,9	19,7	519,0	640.996	365,2	13,7	362,2
Total beef (5)	740.670	769,9	29,8	797,4	823.287	890,0	34,5	902,1	899.945	514,8	19,3	511,3
Public alcohol (hl)	2.248.797	8,7	0,3	10,3	2.151.799	10,3	0,4	9,9	2.839.796	14,7	0,6	13,2
GRAND TOTAL	-	2.584,0	100 %	2.712,3	-	2.580,5	100 %	2.656,2	-	2.659,7	100,0	2.754,7

(1) Regulation (EEC) No 2776/88 provides that 2nd category expenditure to be claimed for a given year is to be calculated on the basis of the operations carried out during the period from October of one year to September of the next year.

(2) The value expressed in ECU has been obtained by applying to the carryover value in national currency the budgetary rates valid for the conversion of expenditure in September 1991.

(3) The value expressed in ECU has been obtained by applying to the carryover value in national currency the budgetary rates valid for the conversion of expenditure in September 1992.

(4) The value expressed in ECU has been obtained by applying to the carryover value in national currency the budgetary rates valid for the conversion of expenditure in September 1993.

(5) Quantity in «carcass equivalent» since 1993.

ANNEX 11

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

Year	EAGGF Guarantee Section expenditure (ECU billion) Gross (1)	Community gross domestic product at market prices (current rates and prices) (ECU billion) (Source : Cronos-icg) (2)	EAGGF Guarantee expenditure as % of Community gross domestic product Gross
1983	15,812	2.885,1	0,55%
1984	18,346	3.118,3	0,59%
1985	19,744	3.347,3	0,59%
1986	22,137	3.556,1	0,62%
1987	22,968 (3)	3.746,9	0,61%
1988	27,687 (4)	4.068,1	0,68%
1989	25,873	4.424,1	0,58%
1990	26,454	4.762,3	0,56%
1991	32,386 (5)	5.084,6	0,64%
1992	32,108 (5)	5.303,3 (6)	0,61% (6)
1993	34,748 (5)	5.323,8 (6)	0,65% (6)

(1) Including consequences of accounts clearance

(2) 1981 to 1985 = EUR 10
from 1986 = EUR 12

(3) 1987 financial year

(4) 1988 financial year

(5) Including expenditure using appropriations carried over from the previous year

(6) Estimate

REVENUE FROM THE CO-RESPONSIBILITY LEVY ON MILK AND ALLOCATION TO VARIOUS MEASURES

(ECU million)

MEASURE	FROM 16.09.1977 TO 31.12.1986	1987	1988 (1)	1989 (2)	1990	1991	1992	1993	FROM 16.09.1977 TO 15.10.1993
A. REVENUE FROM LEVY (3)	3.931,2	447,6	487,3	423,7	313,7	292,0	291,5	184,9 (4)	6.371,9
B. TOTAL EXPENDITURE	3.931,2	447,6	487,3	423,7	313,7	292,0	291,5	184,9 (6)	6.371,9
a) School milk (R.1080/77)	540,6	99,3	112,7	136,2	140,6	139,9	174,5	83,5	1.427,3
b) Butter for the manu- facture of ice-cream (R.232/75, R.262/79, R.1932/81, R.570/88)	254,0	40,6	49,6	32,0	29,3	53,5	26,0	-	485,0
c) Butter for pastry manufacture (R.262/79, R.1932/81, R.442/84, R.570/88)	356,4	122,3	117,2	120,1	19,7	35,6	18,2	-	789,7
d) Concentrated butter for direct consumption (R.349/73, R.649/78, R.3143/85)	80,6	pm (5)	pm (5)	57,7	43,1	1,3	3,7	-	186,4
e) Promotion, advertising and marketing research in the Community (R.723/78)	351,2	40,7	35,1	39,0	58,4	54,5	58,6	69,1	706,6
f) Market research outside the Community (R.1993/78, R.1024/78)									
g) Improvement of the quality of milk (R.1271/78, R.382/89)	79,4	5,2	1,5	5,3	22,6	7,2	10,5	32,3	164,0
h) Disposal for pig and poultry feed (R.368/77, R.443/77, R.1844/77)	791,9	-	-	-	-	-	-	-	791,9
i) Other butter destocking schemes	152,7	102,1	2,3	33,4	-	-	-	-	290,5
j) Financing of priority measures	1.324,2	37,4	168,9	-	-	-	-	-	1.530,5

- (1) Revenue from co-responsibility levy and expenditure against the 1987 budget (approximately 10 months).
(2) Revenue from co-responsibility levy and expenditure against the 1988 budget (approximately 11½ months).
(3) Excluding appropriations carried over from one year to the next.
(4) This levy was suppressed since 31.03.1993.
(5) Expenditure in the Member States on the disposal of concentrated butter was ECU 67.4 million in 1987 and ECU 162.8 million in 1988. That expenditure is being reimbursed to the Member States in four installments from 1989 pursuant to Regulation (EEC) No 801/87.
(6) The available funds have been allocated between the three priority measures in proportion to expenditure.

ANNEX 13

EQUALIZATION OF STORAGE COSTS FOR SUGAR

COMMUNITY SUGAR

Situation at 31.01.1994

Sugar year	Total levies (ECU A)	Total Reimbursements (ECU A)	Annual balance		Cumulative balance		Duration of storage (months)
			absolute (ECU A)	% (a)	absolute (ECU A)	% (b)	
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	109.434.959,31	160.690.227,31	- 51.255.268,00	- 46,84	- 30.792.573,87	- 4,38	6,24
1976/77	201.167.705,37	184.974.731,36	+ 16.192.974,01	+ 8,05	- 14.599.599,86	- 1,62	5,99
1977/78	233.088.196,54	230.545.532,13	+ 2.542.664,41	+ 1,09	- 12.056.935,45	- 1,06	5,84
1978/79	248.919.064,38	239.524.266,97	+ 9.394.797,41	+ 3,77	- 2.662.138,04	- 0,19	6,35
1979/80	239.233.167,49	251.107.813,79	- 11.874.646,30	- 4,96	- 14.536.784,34	- 0,89	6,17
1980/81	326.426.745,59	316.364.823,82	+ 10.061.921,77	+ 3,08	- 4.474.862,57	- 0,23	6,09
1981/82	407.407.510,45	432.958.350,12	- 25.550.839,67	- 6,27	- 30.025.702,24	- 1,27	6,50
1982/83	478.721.551,25	540.741.184,20	- 62.019.632,95	- 12,96	- 92.045.335,19	- 3,24	7,62
1983/84	448.951.270,25	465.584.257,59	- 16.632.987,34	- 3,70	- 108.678.322,53	- 3,31	7,73
1984/85	482.847.708,67	407.810.922,59	+ 75.036.786,08	+ 15,54	- 33.641.536,45	- 0,89	6,77
1985/86	476.418.365,75	435.699.775,44	+ 40.718.590,31	+ 8,55	+ 7.077.053,86	+ 0,17	7,33
1986/87	499.294.690,40	486.190.963,77	+ 13.103.726,63	+ 2,62	+ 20.180.780,49	+ 0,43	7,35
1987/88	515.128.981,40	414.782.844,00	+ 100.346.137,40	+ 19,48	+ 120.526.917,89	+ 2,29	6,57
1988/89	446.395.404,00	387.616.123,86	+ 58.779.280,14	+ 13,17	+ 179.306.198,03	+ 3,14	6,20
1989/90	369.741.408,00	349.230.940,32	+ 20.510.467,68	+ 5,55	+ 199.816.665,71	+ 3,29	5,90
1990/91	326.977.355,00	401.561.961,84	- 74.584.606,84	- 22,81	+ 125.232.058,87	+ 1,96	5,90
1991/92	327.909.129,70	428.510.772,04	- 100.601.642,34	- 30,68	+ 24.630.416,53	+ 0,37	6,28
1992/93	363.572.753,18	439.290.158,21	- 75.717.405,03	- 20,83	- 51.086.988,50	- 0,72	5,81

(a) % of annual levies.

(b) % of cumulative annual levies.

ANNEX 14REVENUE FROM LEVIES IN THE SUGAR SECTOR1993

(Situation at 31.01.1994)

BUDG. HEAD.	TITLE	AMOUNT IN ECU (B)
110	Sugar production levies (1)	692.980.573
112	Isoglucose production levies (1)	5.435.530
116	Additional levy	(-2)
115	Elimination levy (2)	-
111	Sugar storage levies	416.676.836
113	Amounts charged on production of C sugar and isoglucose which is not exported	89.880
114	Amounts charged on substituted C sugar and C isoglucose	79.544
	TOTAL REVENUE BUDGET CHAPTER 11	1.115.262.361
(1)	Basic production levies and B levies pursuant to Article 28 of Council Regulation (CEE) No 1785/81.	
(2)	Designed to eliminate, during the period covering marketing years 1986/86 to 1990/91, the deficit of ECU (A) 400 million recorded following application of the quota arrangements for marketing years 1981/82 to 1985/86, pursuant to Article 32a of Council Regulation (EEC) No 1785/81.	

ANNEX 15

SELF-FINANCING ARRANGEMENTS IN THE SUGAR SECTOR (1)(2)(3)
1986/87 TO 1990/91 MARKETING YEARS

	MARKETING YEARS					Aggregate for 1986/87 to 1990/91
	1986/87	1987/88	1988/89	1989/90	1990/91	
A. EXPENDITURE CHARGED TO COMMUNITY SUGAR AND ISOGLUCOSE PRODUCERS	tonnes	tonnes	tonnes	tonnes	tonnes	tonnes
1. Production of A and B sugar and A and B Isoglucose	12.790.202,8	12.667.742,9	12.775.277,4	12.750.147,1	13.621.191,3	64.604.561,5
2. Quantity of sugar and isoglucose disposed of for consumption within the Community	10.950.682,6	11.138.248,8	10.891.162,2	11.340.919,8	11.946.411,8	56.267.425,2
3. Surplus charged to Community producers (1-2)	1.839.520,2	1.529.494,1	1.884.115,2	1.409.227,3	1.674.779,5	8.337.136,3
	ECU(A)/t	ECU(A)/t	ECU(A)/t	ECU(A)/t	ECU(A)/t	ECU(A)/t
4. Average loss per tonne	446,38	447,49	385,10	287,34	387,19	-
	ECU(A)	ECU(A)	ECU(A)	ECU(A)	ECU(A)	ECU(A)
5. Overall loss in marketing year charged to Community producers (3x4) Cumulative adjustment due to rectification of 1 to 4	821.125.027 - 10.076.061	684.433.315 - 4.118.226	725.572.763 + 21.644.396	404.927.372 + 2.568.669	648.457.875 - 8.758.978	3.284.516.352 1.259.800
6. Total overall loss	811.048.966 =====	680.315.089 =====	747.217.159 =====	407.496.041 =====	639.698.897 =====	3.285.776.152 =====
B. LEVIES IMPOSED	ECU(A)	ECU(A)	ECU(A)	ECU(A)	ECU(A)	ECU(A)
7. Basic production levies	136.921.227	135.573.194	136.701.929	133.704.264	142.672.867	685.573.481
8. B levies	447.100.841	443.098.255	451.875.859	273.791.777	481.536.463	2.097.403.195
9. Special elimination levies (marketing years 1986/87 and 1987/88)	227.026.898	101.643.640	-	-	-	328.670.538
10. Additional levy (marketing years 1988/89 to 1990/91)	-	-	158.639.371	-	15.181.320	173.820.691
11. Total levies	811.048.966 =====	680.315.089 =====	747.217.159 =====	407.496.041 =====	639.698.827 =====	3.285.776.152 =====

(1) Application of Articles 28 and 28a Of Council Regulation (EEC) No 1785/81.

(2) All the quantities are expressed as white sugar (sugar) or dry matter (isoglucose).

(3) Definitive situation with regard to the quota system for 1986/87 to 1990/91, as established at the time of the fixing in October 1992 of the amounts of the levies for the 1991/92 marketing year (Commission Regulation (EEC) No 2965/92).

ANNEX 16

SELF-FINANCING ARRANGEMENTS IN THE SUGAR SECTOR (1)(2)(3)
1991/1992 TO 1992/1993 MARKETING YEARS

	MARKETING YEAR		AGGREGATE FOR 1991/92 TO 1992/93
	1991/92	1992/93	
<u>A. EXPENDITURE CHARGED TO COMMUNITY SUGAR AND ISOGLUCOSE PRODUCERS</u>	tonnes	tonnes	tonnes
1. Production of A and B sugar and A and B isoglucose	13.533.896,3	13.618.705,0	27.152.601,3
2. Quantity of sugar and isoglucose disposed of for consumption within the Community	12.248.849,0	12.143.115,4	24.391.964,4
3. Surplus charged to Community producers (1-2)	1.285.047,3	1.475.589,6	2.760.636,9
	ECU(A)/t	ECU(A)/t	-
4. Average loss per tonne	397,13	412,14	-
	ECU(A)	ECU(A)	ECU(A)
5. Overall loss in marketing year charged to Community producers (3x4)	510.330.834	608.149.498	1.118.480.332
Cumulative adjustment due to rectification of 1 à 4	+ 14.936.564	- 16.196.364	- 1.259.800
6. Total overall loss	525.267.398	591.953.134	1.117.220.532
<u>B. LEVIES IMPOSED</u>	ECU(A)	ECU(A)	ECU(A)
7. Basic production levies	141.731.998	142.617.642	284.349.640
8. B levies	383.535.400	449.335.492	832.870.892
9. Additional levy	-	-	-
10. Total levies	525.267.398	591.953.134	1.117.220.532

(1) Application of Articles 28 and 28a of Council Regulation (EEC) No 1785/81.

(2) All the quantities are expressed as white sugar (sugar) or dry matter (isoglucose).

(3) Situation at the fixing in October 1993 of the amounts of the levies for the 1992/93 marketing year (Commission Regulation (EEC) No 2791/93).

Annex 17a

Advance payments to Member States for 1993

in national currency

DATE OF DECISION	B BFR	DK DKR	D DM	EL DRA	ES PTA	F FF
21.12.92	7.187.000.000,00	1.223.100.000,00	549.200.000,00	95.930.000.000,00	76.730.000.000,00	4.910.000.000,00
27.01.93	6.440.000.000,00	894.500.000,00	791.900.000,00	98.670.000.000,00	56.450.000.000,00	4.287.000.000,00
26.02.93	4.184.000.000,00	592.500.000,00	647.400.000,00	54.700.000.000,00	26.470.000.000,00	4.943.000.000,00
29.03.93	4.336.000.000,00	787.200.000,00	585.900.000,00	62.980.000.000,00	20.610.000.000,00	3.907.000.000,00
30.04.93	4.480.000.000,00	1.410.000.000,00	801.800.000,00	69.570.000.000,00	88.300.000.000,00	8.143.000.000,00
24.05.93	4.643.000.000,00	818.700.000,00	1.756.700.000,00	43.250.000.000,00	31.040.000.000,00	4.780.000.000,00
28.06.93	3.593.000.000,00	545.000.000,00	763.600.000,00	61.720.000.000,00	24.580.000.000,00	3.959.000.000,00
27.07.93	4.824.000.000,00	886.400.000,00	798.200.000,00	60.820.000.000,00	41.500.000.000,00	4.282.000.000,00
24.08.93	4.717.000.000,00	950.200.000,00	780.400.000,00	49.220.000.000,00	44.280.000.000,00	5.123.000.000,00
27.09.93	2.945.000.000,00	618.200.000,00	491.700.000,00	58.540.000.000,00	39.740.000.000,00	4.298.000.000,00
25.10.93	2.995.000.000,00	723.400.000,00	916.300.000,00	32.960.000.000,00	107.590.000.000,00	3.112.000.000,00
30.11.93	1.578.757.000,00	498.081.300,00	637.270.300,00	14.111.150.000,00	34.528.100.000,00	1.967.102.000,00
09.12.93	474.243.000,00	149.618.700,00	191.429.700,00	4.238.850.000,00	10.371.900.000,00	590.898.000,00
21.12.93	510.245,00	78.555,74	206.213,08	30.478.065,00	6.497.884,00	48.332.894,92
TOTAL N.C.	52.397.510.245,00	10.096.978.555,74	9.712.006.213,08	706.740.478.065,00	602.196.497.884,00	54.350.332.894,92
TOTAL ECU	1.298.734.126,85	1.334.709.860,39	4.976.154.686,04	2.715.016.587,82	4.175.655.068,76	8.184.765.622,72

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Annex 17b

Advance payments to Member States for 1993

in national currency

DATE OF DECISION	IRL IRL	I LIT	L LUF	NL HFL	P ESC	UK UKL	TOTAL EEC ECU
21.12.92	243.400.000,00	1.083.500.000.000,00	62.770.000,00	529.600.000,00	13.686.000.000,00	213.750.000,00	3.835.282.200,42
27.01.93	120.400.000,00	832.500.000.000,00	- 13.020.000,00	502.300.000,00	13.604.000.000,00	146.400.000,00	3.247.871.901,96
26.02.93	56.250.000,00	439.900.000.000,00	35.460.000,00	366.600.000,00	6.529.000.000,00	80.300.000,00	2.293.137.530,85
29.03.93	54.100.000,00	584.800.000.000,00	- 3.980.000,00	427.400.000,00	4.625.000.000,00	118.400.000,00	2.258.969.715,93
30.04.93	124.050.000,00	953.100.000.000,00	6.480.000,00	478.100.000,00	2.730.000.000,00	228.100.000,00	4.055.364.304,07
24.05.93	67.100.000,00	492.100.000.000,00	6.650.000,00	417.700.000,00	5.247.000.000,00	334.150.000,00	3.226.031.720,20
28.06.93	87.150.000,00	512.400.000.000,00	21.500.000,00	325.100.000,00	7.139.000.000,00	174.100.000,00	2.353.364.832,94
27.07.93	63.150.000,00	491.200.000.000,00	59.960.000,00	503.100.000,00	5.592.000.000,00	185.800.000,00	2.661.277.936,58
24.08.93	124.100.000,00	585.500.000.000,00	20.660.000,00	358.800.000,00	5.255.000.000,00	83.000.000,00	2.684.714.166,96
27.09.93	43.350.000,00	925.400.000.000,00	490.000,00	318.800.000,00	6.152.000.000,00	55.550.000,00	2.368.249.790,57
25.10.93	112.500.000,00	773.100.000.000,00	42.850.000,00	547.000.000,00	10.315.000.000,00	227.150.000,00	3.105.955.672,12
30.11.93	143.187.800,00	609.278.700.000,00	42.471.870,00	264.612.900,00	4.232.576.000,00	235.160.200,00	1.964.982.745,20
09.12.93	43.012.200,00	183.021.300.000,00	12.758.130,00	79.487.100,00	1.271.424.000,00	70.639.800,00	590.261.396,80
21.12.93	4.361,22	416.607.478,00	8.366,00	553.258,61	823.461,00	215.609,74	8.269.985,37
Exchange difference							- 2.008.900,95
TOTAL N.C.	1.281.754.361,22	8.466.216.607.478,00	295.058.366,00	5.119.153.258,61	86.378.823.461,00	2.152.715.609,74	34.651.724.999,02
TOTAL ECU	1.649.917.622,30	4.765.436.356,10	7.319.957,38	2.328.081.198,19	478.059.118,26	2.737.874.794,21	34.651.724.999,02

ANNEX 18
mcas applied to trade

CURRENCY	PRODUCTS	RATE USED FOR THE 1993 BUDGET (JULY '92)	RATES RECORDED RELATING TO 1993 (AVERAGE MONTHLY RATE)	
		FROM 15.08.92 TO 31.12.92	MINIMUM	MAXIMUM
DM	All products	0	0	0
BFR/LFR	All products	0	0	0
HFL	All products	0	0	0
FF	All products	0	0	0
LIT	Beef and milk products	0	- 9	- 2,2
	Crops and sugar	0	- 9	- 2,2
	Pigmeat	0	- 2,2	0
	Eggs and poultry	0	- 5,5	0
	Wine	0	- 5,5	- 0,3
	Olive oil	0	- 1,5	0
IRL	All products	0	0	0
DKR	All products	0	0	0
UKL	Milk and beef	0	- 10,1	- 3,3
	Crops and sugar	0	- 10,1	- 3,3
	Pigmeat	0	- 3,3	0
	Eggs and poultry	0	- 6,6	0
	Olive oil	0	- 1,6	0
	Wine	0	-	-
DRA	Pigmeat	0	0	0
	Eggs and poultry	0	- 0,3	0
	Other livestock products	0	- 3,8	0
	Wine	0	- 0,6	0
	Olive oil	0	- 2,3	0
	Cereals and sugar	0	- 3,8	0
PTA	Beef and milk products	+ 1,8	- 5,6	- 0,9
	Pigmeat	0	- 0,2	0
	Eggs and poultry	0	- 2,3	0
	Wine	0	- 3,3	- 0,1
	Cereals, sugar	+ 1,6	- 5,8	- 0,9
	Olive oil	0	0	0
ESC	Eggs and poultry	0	0	0
	Pigmeat	0	0	0
	Beef and milk products	+ 3,7	0	+ 0,2
	Wine	0	0	0
	Olive oil	0	0	0
	Cereals, sugar	+ 3,7	0	+ 0,2

Annex 19

Exchange rates 1993

1) Conversion of monthly expenditure into ECU - Budget rates

Expenditure	Rate on: OJ:	B	DK	D	EL	ES	F	IRL	I	LUX	NL	P	UK
11.92	18.09.92 - C 240/92	40,9612	7,72663	1,98221	251,701	139,627	6,77810	0,751564	1673,30	40,9612	2,23271	176,470	0,758678
12.92	20.10.92 - C 272/92	40,4480	7,56692	1,96551	254,860	139,339	6,66474	0,745396	1723,08	40,4480	2,21221	174,757	0,800981
01.93	20.11.92 - C 304/92	40,4302	7,64658	1,96370	255,728	140,603	6,64511	0,748299	1700,56	40,4302	2,21017	177,492	0,810417
02.93	18.12.92 - C 336/92	40,2569	7,55860	1,95722	260,308	139,254	6,68999	0,740804	1762,47	40,2569	2,20086	174,948	0,797640
03.93	20.01.93 - C 015/93	40,3754	7,53343	1,96115	262,065	138,784	6,63172	0,739439	1796,29	40,3754	2,20507	176,418	0,792033
04.93	19.02.93 - C 050/93	39,9677	7,44024	1,94039	260,849	139,206	6,56858	0,795488	1855,75	39,9677	2,18455	177,541	0,819901
05.93	19.03.93 - C 079/93	39,9912	7,47021	1,94127	263,911	139,128	6,62654	0,801266	1880,23	39,9912	2,18179	180,113	0,795838
06.93	20.04.93 - C 111/93	40,1113	7,47236	1,94886	265,864	140,901	6,58529	0,799168	1867,86	40,1113	2,18966	180,161	0,790664
07.93	19.05.93 - C 142/93	40,2072	7,50449	1,95576	264,516	149,234	6,59513	0,801790	1777,78	40,2072	2,19319	186,115	0,785180
08.93	18.06.93 - C 168/93	40,2678	7,49571	1,95955	266,946	149,726	6,58360	0,802198	1776,87	40,2678	2,19728	186,292	0,780182
09.93	20.07.93 - C 197/93	40,2530	7,52550	1,94915	266,409	152,873	6,65338	0,808102	1810,56	40,2530	2,19390	189,744	0,759397
10.93	20.08.93 - C 226/93	40,4526	7,84533	1,92767	270,591	155,729	6,70505	0,815243	1820,07	40,4526	2,16830	195,476	0,759810

Average rate = in ECU	Total expend. in NC	40,3451	7,56492	1,95171	260,308	144,216	6,64043	0,776860	1776,59	40,3088	2,19887	180,686	0,786272
	Total expend. in ECU												

ANNEX 20
AMOUNTS WITHHELD FROM PRODUCTION AND CONSUMPTION AID IN THE OLIVE OIL, FIBRE FLAX
AND GRAPE JUICE SECTORS AND THEIR UTILIZATION

(ECU)

YEAR	SCHEMES RELATED TO OLIVE OIL CONSUMPTION (Art.11(6) - R.136/66/EEC)		SCHEMES RELATED TO OLIVE OIL PRODUCTION (Art.5(2) and(4)- R.136/66/EEC)		SCHEMES RELATED TO OLIVE OIL PRODUCTION (Art.5(4) - R.136/66/EEC)		SCHEMES RELATED TO OLIVE OIL PRODUCTION (Art.20d(1) - R.136/66/EEC)		SPECIFIC SCHEMES CONCERNING FIBRE FLAX (Art.2 - R.(EEC) 1308/70)		SCHEMES RELATED TO THE CONSUMPTION OF GRAPE JUICE			
	INFORMATION AND PROMOTION SCHEMES		ESTABLISHMENT OF OLIVE OIL REGISTER		IMPROVEMENT OF QUALITY OF OLIVE OIL		CONTRIBUTIONS TO COSTS OF RECOGNIZED ORGANIZATIONS AND ASSOCIATIONS		INFORMATION AND PROMOTION SCHEMES		Art.4(2) - R.2275/85/EEC	Art.4(2) - R.2275/85/EEC	A.2a (1) and A.3(4) R.3461/85/EEC	Art. 4 (4) R.3461/85/EEC
	WITHHELD	UTILIZATION	WITHHELD	UTILIZATION	WITHHELD	UTILIZATION	WITHHELD	UTILIZATION	WITHHELD	UTILIZATION	WITHHELD	UTILIZATION	UTILIZ.	UTILIZ.
Until 1979	314.322	-	11.596.900	154.567	-	-	-	-	-	-	-	-	-	-
1980	3.002.587	186.053	1.913.256	-	-	-	-	-	300.381	-	-	-	-	-
1981	2.450.465	228.892	2.478.668	10.217.222	-	-	-	-	637.351	537.151	-	-	-	-
1982	6.186.243	2.637.599	2.790.595	2.533.411	-	-	-	-	949.916	996.897	-	-	-	-
1983	164.079	178.196	7.269.763	10.560.376	-	-	-	-	1.218.506	244.931	-	-	-	-
1984	(61.380)	3.908.825	15.922.259	16.652.197	-	-	-	-	1.146.909	1.154.500	-	-	-	-
1985	7.385.034	4.469.156	9.841.270	13.510.537	-	-	5.840.301	477.096	1.698.562	1.073.342	-	-	-	-
1986	16.814.429	1.415.569	5.703.249	22.024.203	3.508.293	-	4.240.523	10.022.034	1.787.949	3.274.836	2.720.876	-	82.041	-
1987	1.904.138	1.529.035	14.574.801	16.887.665	8.468.414	-	11.758.762	9.709.384	2.015.517	500.500	3.156.545	3.901.559	8.093	-
1988	27.568.043	8.756.550	10.865.415	22.880.775	978.326	-	5.746.143	6.591.949	2.395.084	1.303.210	7.441.746	2.314.470	-	-
1989	24.431.817	9.781.272	20.847.757	23.026.556	12.804.438	4.135.329	14.527.146	5.033.263	2.433.702	2.829.373	5.137.237	5.293.257	-	-
1990	19.037.203	4.175.724	15.020.682	20.587.986	10.669.627	4.606.092	8.944.125	7.239.877	3.941.124	1.649.911	6.523.170	4.174.999	-	-
1991	29.760.024	16.912.766	28.302.535	8.178.986	20.400.643	10.611.885	14.847.811	7.186.494	2.556.035	1.654.180	6.493.761	6.296.229	-	-
1992	13.151.205	22.383.755	27.876.365	17.292.122	21.840.665	7.504.480	15.903.625	6.635.186	2.239.724	4.995.386	6.493.724	4.741.154	-	-
1993	5.725.087	10.739.627 (1)	32.885.611	4.052.643	23.693.984	14.129.759	17.644.148	7.431.095	2.594.027	2.478.550 (1)	8.890.122	4.841.138	-	-
TOTAL	154.777.843	87.303.019	208.080.866	188.559.246	102.476.945	40.987.546	99.541.665	60.326.378	25.914.785	22.665.768	46.857.181	31.562.807	90.134	-

(1) Commitments

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Annex 21

EAGGF Guarantee Section - 1993 - Irregularities reported - Regulation (EEC) No 595/91

ECU 1,000

SECTOR	BE	AMOUNT		DK	AMOUNT		DE	AMOUNT		EL	AMOUNT		ES	AMOUNT		FR	AMOUNT	
	Cases	A	B	Cases	A	B	Cases	A	B	Cases	A	B	Cases	A	B	Cases	A	B
10. Cereals and rice	9	1.079	1.070	16	650	20	42	751	263	21	16.590	15.773				27	6.716	2.602
11. Sugar and isoglucose	1	3.573	3.573				12	424	-	1	-	-				15	380	114
12. Oils and fats				1	10	-	1	98	98	156*	1.926*	1.457	47	2.177	2.143	2	87	87
13. Protein crops							2	33	25				12	403	348	7	2.991	496
14. Fibre plants and silkworms										9	5.628	5.628						
15. Fruits and vegetables										14	689	662	8	585	585	4	43	43
16. Wine							1	6	6	4	-	-	8	587	587	14	6.371	5.180
18. Other crop products													7	158	134			
20. Milk and milk products	3	1.117	1.117	15	239	68	72	5.505	4.813	6	44	44	149	3.327	3.241	22	15.643	15.629
21. Beef/Veal	5	305	298	12	2.272	2.222	33	12.086	11.412				4	98	98	10	947	939
22. Sheepmeat and goatmeat													13	280	280			
23. Pigmeat	2	60	42	15	108	108	1	190	190									
24. Eggs and poultry	1	15	-	2	90	14	1	147	-							11	1.116	1.104
25. Non-Annex II products				13	860	818	5	539	410							4	19	12
27. Accession compensatory amounts													1	5	5			
28. Monetary compensatory amounts				1	6	6										2	40	40
29. Other Guarantee measures							7	133	91									
40. Fishery products													1	63	63			
99. Sector not specified													1	5	5			
TOTAL	21	6.149	6.100	75	4.235	3.256	177	19.912	17.328	211	24.877	23.564	251	7.688	7.489	118	34.353	26.246

A = Total amount indicated.

B = Balance to be recovered.

* Included 150 cases without financial indication.

N.B.: for sector «17 Tobacco» no irregularity reported in 1993.

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Annex 21 (ctd)

SECTOR	IR	AMOUNT		IT	AMOUNT		NL	AMOUNT		PO	AMOUNT		UK	AMOUNT	
	Cases	A	B	Cases	A	B	Cases	A	B	Cases	A	B	Cases	A	B
10. Cereals and rice				6	118.618	99.272	11	255	20	17	1.030	1.030	12	289	221
11. Sugar and isoglucose				1	13	13	7	121	62				4	38	14
12. Oils and fats				13	1.232	674				106	2.379	1.707	9	73	56
13. Protein crops							7	85	26	1	76	76	5	47	38
14. Fibre plants and silkworms															
15. Fruits and vegetables				1	161	161				9	548	531	1	4	-
16. Wine				12	1.309	1.303									
18. Other crop products															
20. Milk and milk products				3	11.715	11.715	17	342	104	3	480	480	24	1.919	1.777
21. Beef/Veal	15	824	572	8	1.119	1.119	4	12	12				43	430	200
22. Sheepmeat and goatmeat													28	329	211
23. Pigmeat							10	2.512	2.500	1	-	-	1	-	-
24. Eggs and poultry							1	11	-				3	132	19
25. Non-Annex II products				1	550	550	4	165	165	1	7	-	33	760	291
27. Accession compensatory amounts	1	254	254							2	3.024	2.941	2	70	-
28. Monetary compensatory amounts													6	103	45
29. Other Guarantee measures				2	25	25							9	80	67
40. Fishery products										1	5	-			
99. Sector not specified															
TOTAL	16	1.078	826	47	134.742	114.832	61	3.503	2.889	141	7.549	6.765	180	4.274	2.939

CEE	Amount Indi-cated	Balance to be recov'd
Cases		
161	145.978	120.291
41	4.549	3.776
335	7.982	6.222
34	3.635	1.009
9	5.628	5.628
37	2.030	1.982
39	8.273	7.076
7	158	134
314	40.331	38.988
134	18.093	16.872
41	609	491
30	2.870	18.840
19	1.511	1.137
61	2.900	2.246
5	3.099	2.946
10	403	345
18	238	183
2	68	63
1	5	5
1.298**	248.360	212.234

A = Total amount indicated.
 B = Balance to be recovered.
 ** Included 163 cases without financial indication.
 N.B.: for sector «17. TABAC» no irregularity reported in 1993.

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Annex 22
EAGGF Guarantee
Irregularities reported and recovery situation - REG. (EEC) No 595/91

«IRENE3»		< 1989		1989		1990		1991		1992		1993		TOTAL			Balance to be recovered
														TOTAL DECLARED	TOTAL(*) RECOVERED	TOTAL LOST	
Member State		A	B	A	B	A	B	A	B	A	B	A	B				
BELGIUM	1	78	66	7	7	1	0	22	17	47	18	21	6	176	114	0	68
	2	13,1	2,7	0,1	0	0	0	0,7	0,1	1,9	0,4	6,1	0,1	21,9	3,3	0	18,6
DENMARK	1	294	210	30	22	29	27	24	21	32	26	75	45	484	351	70	71
	2	4	2,5	13,1	2,7	3,4	1,4	1,3	1,3	1,1	0,8	4,2	1	27,1	9,7	1,3	16,1
GERMANY	1	1409	1120	71	46	132	69	43	14	100	41	177	88	1932	1378	52	553
	2	109,1	24,1	18,8	4,7	28,6	1,6	4,4	0,3	7,2	1,4	19,9	2,6	188	34,7	2,5	150,8
GREECE	1	1	0	3	0	18	12	14	2	56	15	211	23	303	52	0	259
	2	0	0	0,1	0	0,9	0	0,1	0	1,4	0,3	24,9	1,3	27,4	1,6	0	25,8
SPAIN	1	6	6	13	10	57	29	64	34	66	32	251	128	457	239	0	223
	2	0,1	0,1	0,3	0,1	1,9	0,2	1,3	0,6	4	0,8	7,7	0,2	15,3	2	0	13,3
FRANCE	1	442	392	121	105	115	100	101	76	108	84	118	48	1005	805	21	209
	2	12	5,6	7,9	6,1	2,7	2,1	5,8	3	6,6	2,7	34,4	8,1	69,4	27,6	0,5	41,3
IRELAND	1	100	89	12	10	4	2	10	3	24	16	16	8	166	128	0	60
	2	6,8	3	3	1,1	0	0	0,7	0,5	1,2	0,1	1,1	0,2	12,8	4,9	0	7,9
ITALY	1	412	131	242	39	95	16	82	15	366	51	47	12	1244	264	0	1014
	2	212,1	18,1	77,7	1,3	75,1	1,9	98,2	2	71,6	1,5	134,7	19,9	669,4	44,7	0	624,7
LUXEMBOURG	1	0	0	1	1	0	0	0	0	0	0	0	0	1	1	0	0
	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NETHERLANDS	1	268	251	82	50	132	118	93	71	88	66	61	34	724	590	0	143
	2	4,9	3,3	13,4	1,5	7,4	3,9	4,2	1,2	7,7	3,4	3,5	0,6	41,1	13,9	0	27,2
PORTUGAL	1	0	0	0	0	54	50	16	11	10	5	141	19	221	85	2	139
	2	0	0	0	0	1	0,6	0,2	0,1	3,8	0,2	7,6	0,8	12,6	1,7	0	10,9
UNITED KINGDOM	1	736	621	164	144	189	150	131	97	131	89	180	102	1531	1203	28	366
	2	10,4	6,4	7,4	0,9	3,7	1	5,6	2,3	7,9	2,1	4,3	1,3	39,3	14	2,4	22,9
TOTAL EEC	1	3746	2886	746	434	826	573	600	361	1028	443	1298	513	8244	5210	173	3105
	2	372,5	65,8	141,8	18,4	125	12,7	122,5	11,4	114,4	13,7	248,4	36,1	1124,3	158,1	6,7	959,5

1 = number of cases.
2 = amounts in ECU million.
A = case reported.
B = case totally or partially recovered.
* = on cases closed or still opened.

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Annex 23
Financial results of clearance of the 1990 accounts 1990 (1)

(ECU million) (2)

EAGGF-Guarantee expenditure - 1990	B	DK	DE	EL	ES	F	IR	IT	L	NL	PO	UK	EC TOTAL
1. Expenditure recognized													
a) Expenditure declared by the Member State for this clearance	898,85	1.123,20	4.929,72	1.389,05	1.788,63	5.366,30	1.562,48	3.476,19	4,66	3.088,96	195,88	1.835,76	25.659,68
b) Expenditure declared in previous year but excluded from that clearance	-	-	397,17	392,15	11,36	74,57	356,85	56,53	-	-	-	25,65	1.314,28
c) Expenditure declared excluded from current clearance	-	-	-	- 1,27	-	-	-	-	-	-	-	-	- 1,27
d) Expenditure declared, subject to current clearance (a+b+c)	898,85	1.123,20	5.326,89	1.779,93	1.800,00	5.440,87	1.919,33	3.532,73	4,66	3.088,96	195,88	1.861,41	26.972,71
e) Expenditure rejected	5,99	- 1,61	- 6,34	- 18,74	- 188,04	- 17,18	- 3,10	- 319,83	0,76	- 40,87	0,70	5,62	- 582,64
f) Total expenditure recognized (d+e)	904,84	1.121,59	5.320,56	1.761,20	1.611,96	5.423,68	1.916,23	3.212,90	5,42	3.048,08	196,58	1.867,03	26.390,07
2. Expenditure charged													
a) Expenditure charged this year	911,44	1.124,80	4.930,40	1.390,11	1.788,17	5.366,33	1.564,82	3.489,20	5,42	3.088,71	195,88	1.835,53	25.690,81
b) Expenditure charged in previous year but excluded from that clearance	-	-	397,17	392,15	11,36	74,57	356,85	56,53	-	-	-	25,65	1.314,28
c) Expenditure charged this year but excluded from that clearance	-	-	-	- 1,27	-	-	-	-	-	-	-	-	- 1,27
d) Total expenditure charged, subject to current clearance (a+b+c)	911,44	1.124,80	5.327,58	1.781,00	1.799,53	5.440,90	1.921,67	3.545,73	5,42	3.088,71	195,88	1.861,18	27.003,84
3) Expenditure charged to or to be paid to the Member State as a result of clearance (2d - 1f)	6,61	3,21	7,02	19,80	187,57	17,22	5,44	332,83		40,63	- 0,70	- 5,85	613,78

(1) Based on Decision 93/659/EC 25.11.93.

(2) Conversion rate on September 1993.

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