

COMMISSION OF THE EUROPEAN COMMUNITIES

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SEVENTEENTH FINANCIAL REPORT

on

THE EUROPEAN AGRICULTURAL GUIDANCE AND GUARANTEE FUND

- 1987 -

GUARANTEE SECTION

and

FOOD AID

(presented by the Commission)

Average conversion rates used for 1987

(cf. Annex 19)

EUROPEAN COMMUNITY	1 ECU = (budgetary)
Belgium	43,0221 BFR
Denmark	7,84867 DKR
Germany	2,07396 DM
Greece	152,479 DRA
Spain	143,168 PTA
France	6,89138 FF
Ireland	0,773260 IRL
Italy	1.472,13 LIT
Luxembourg	43,0221 LFR
Netherlands	2,33960 HFL
Portugal	160,104 ESC
United Kingdom	0,719320 UKL

INTRODUCTORY NOTE

Article 10 of Regulation (EEC) No 727/70 on the financing of the common agricultural policy requires the Commission to send each year to the Council and Parliament "a financial report on the administration of the Fund during the preceding financial year and, in particular, on the state of its resources and the nature of this expenditure and the conditions under which Community financing has been effected".

This Report covers the operations of the EAGGF Guarantee Section and the financing of Community food aid for 1987. The Guidance Section is dealt with in a separate report (Document COM(88)437 final).

The Guarantee Section finances expenditure from the common policy on agricultural markets and prices. Under Articles 2 and 3 of Regulation (EEC) No 729/70, expenditure consists of refunds on exports to non-member countries, paid under the EEC market organizations to bridge the gap between internal EEC prices and the prices obtaining on world markets, and a wide range of market intervention measures¹ designed to stabilize the agricultural markets (price compensating aids, guidance premiums, storage, product withdrawals).

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Note on 1987

The budgetary problems encountered by the European Community in 1987 and the amendments to the regulations governing the EAGGF Guarantee Section have resulted in adjustments in the dates of closure of the accounts for that financial year. This situation makes it difficult to compare data for 1987 with those from previous years. This is made clear, where necessary, by footnotes in the comparative tables and annexes, to the effect that the information regarding 1987 relates to expenditure against the 1987 budget (covering the overall period from 1 January 1987 to 31 October 1987) or that charged against the 1988 budget (covering overall November and December 1987).

NB : This Report was completed on 7 September 1988

(1) The Annex to Regulation (EEC) No 380/88 (OJ No L 38 of 11 February 1988) sets out, by way of declaration, the measures which are considered as market intervention measures for the purposes of regulating the agricultural markets in accordance with Article 3(1) of Regulation (EEC) No 729/70.

SUMMARY OF THE SEVENTEENTH FINANCIAL REPORT
EAGGF GUARANTEE SECTION

A. Community markets

1. In 1987, including the amending and supplementary budget, the appropriations entered in the General Budget of the European Communities totalled 22 988.5 million ECU for the EAGGF Guarantee Section, with fisheries (27.7m ECU).

As the appropriations proved insufficient to cover all agricultural expenditure until the end of 1987, the Community authorities adopted special tideover rules averting a breakdown in payments.

Taking into account on the one hand the financial contribution from grain farmers (378.7m ECU) and that of dairy farmers (601.3m ECU) and on the other hand the recovery of expenditure disallowed when the 1983, 1984 and 1985 accounts were cleared (208.2m ECU), total agricultural expenditure charged to the Guarantee Section for 1987 against the budget for that year amounted to 22 967.7 million ECU.

2. On the basis of total expenditure against the 1987 budget and excluding the clearance of accounts for previous financial years (23 176m ECU), the breakdown of agricultural expenditure according to economic type shows that export refunds totalled 9 375 million ECU (40.4%) and intervention 13 801 million ECU (59.6%).

Cereals alone absorbed 33.8% of total expenditure on refunds followed by milk products, with 24.1%.

Expenditure on intervention related mainly to milk products (20%) and oilseeds (19%). Compared with total intervention, price compensating aids totalled nearly 9 000 million ECU (65.2%), followed by storage aid of 3 684 million ECU (26.7%).

3. In contrast with previous years, 1987 saw a net reduction in the book value of public stocks, from 11 360 million ECU at 30 November 1986 to 9 368 million ECU at 31 December 1987, a difference of 1 992 million ECU (17.5%); the decline gathered momentum towards the end of 1987, reaching 1 207 million ECU (11.4%) between 30 September and 31 December 1987.

Between 1986 and 1987 there was a change in the breakdown in the book value of the most important products; in 1987, milk products accounted for 43.5% (51.5% in 1986), cereals 24.7% (26.2% in 1986) and beef 24.3% (17.6% in 1986).

As regard quantities stored, between 1986 and 1987:

- there was a fall in cereals in general (29%), milk products (31%) and sunflower (38%);
- there was a sharp increase in alcohol, and smaller increases in beef, olive oil and tobacco;
- stocks of pigmeat, sugar and rape were eliminated altogether.

Lastly, there was no financial depreciation of agricultural stocks in 1987 owing to inadequate budgets funds available.

B. Cash situation and administration of appropriations

The budget was found to be too small as soon as it was adopted in 1987; it could cover only slightly over 10 months' expenditure. When making decisions on advance payments, the Commission, facing heavy demand, made every effort to allocate appropriations on an equitable basis.

Eleven normal advances and one extraordinary advance were approved for the Guarantee Section during the year. A decision enabled the balances of Community funds unused in the Member States after the adaptation of the advances system to be recovered. A total of 13 decisions on advances were implemented in 1987.

As the finance for milk non-marketing and dairy herd conversion premiums was exhausted, nine decisions on advance payments were adopted on the latter, one of which was to recover the balances.

In view of the scale of the shortfall and in order to meet short-term developments which could not fail to arise, a single series of transfers of appropriations between chapters, amounting in total to 2 000 million ECU, was made, i.e. when the financial year was closed.

C. Investigations and irregularities

In 1987, the Commission asked Member States to organize 10 administrative investigations, concerning mainly cereals, beef/veal and milk products. It is also organized itself nine special checks, approximately half of which related to wine.

The number of cases of irregularities notified by the Member States under Articles 3 and 5 of Regulation (EEC) No 283/72, apart from those concerning the milk non-marketing premium, came to 385, compared with 313 in 1986. The amount involved was 87.36 million ECU (23.50m ECU in 1986), of which only 1.31 million ECU has been recovered.

The breakdown by Member State of this number of cases of irregularities shows that while the differences often stressed by the Commission persist, instead of one Member State alone notifying 40 to 60% of all cases as in the past, there is now a group of four Member States of comparable size accounting for 91% of the total number of cases notified.

The upward trend noted both in certain Member states and for the Community as a whole is a factor which can be put down at least in part to efforts undertaken to improve the enforcement of Regulation (EEC) No 283/72

At the end of 1987, the computerized database IRENE had a total of 3 500 cases coming from Member States since the entry into force of Regulation (EEC) No 283/72. Many improvements have been made to the base. The date input have also been corrected or supplemented as the case may be.

As regards the verification of the commercial documents of firms, the Commission has examined the problems raised by the interpretation of Directive 77/435/EEC and in particular those relating to the special chapter in the reports to be drawn up annually by the Member States under Article 4 of Regulation (EEC) No 729/70.

D. Accounts clearance

Owing to continued efforts to catch up with work on verifying Guarantee expenditure claims, the 1983, 1984 and 1985 accounts were cleared in 1987.

For expenditure in respect of 1986 amounting to 21.7 million ECU, the EAGGF verification systems were extended. They are carried out using as a basis a manual drafted with the assistance of an external consultant.

As in the past, at the time of selective checks, financial corrections are made where it is found that the Member States have failed to implement Community law properly.

In connection with the effort to speed up accounts clearance procedures, this Report sets out the provisions on procedure in Regulations (EEC) Nos 729/70 and 1723/72, which are applicable at present.

This procedure will be supplemented by preventive checks and information from the EAGGF with a view to the application and correct interpretation of Community law.

In 1987, the Court of Justice handed down several judgements after a round of appeals from Member States against Commission clearance decisions. There are many appeals still pending.

In order to facilitate the technical side of clearance decisions and in particular to lighten the Member States' work in preparing their claims for the EAGGF, the EAGGF staff have consolidated the Memorandum containing full technical guidance for the preparation of the annual claims (or "declarations") to be sent in by the Member States.

E. Financial execution of Community food aid

The Community food aid programmes adopted by the Council for 1987 covered the supply of 1 160 000 tonnes of cereals, a maximum of 94 100 tonnes of skimmed-milk powder, 27 300 tonnes of butteroil, 11 000 tonnes of sugar, 34 000 tonnes of vegetable oils, other products corresponding to a maximum of 279 600 tonnes of grain equivalent and food aid involving the products mentioned above designed to cover exceptional food shortages, up to a maximum of 160 600 tonnes of grain equivalent.

The 1987 programmes were adopted by the Council in December 1986.

Expenditure in 1987 in respect of food aid totalled 304.3 million ECU, 26.1% down on 1986.

The monthly advance payments approved by the Commission in 1987¹ came to 248.1 million ECU, and the rate of use of Community funds was 73.5% a figure well down on that for 1986 (92%).

(1) Including the balance available at 31 December 1986 as shown in the Sixteenth financial Report (cf. p. 115, Annex 30, col. (e)), a figure of 25 363 702.79 Ecu.

As in previous years, Member States' expenditure was mainly on aid programmes in the form of cereals (59.1m ECU) and milk products (110.6m ECU).

Apart from advance payments to the Member States' intervention agencies, the Commission, as in the past, made direct payments to certain non-member countries and agencies responsible for food aid operations. These direct payments totalled 122 million ECU, up 4.4% on 1986.

To these amounts should be added the refunds for food aid operations charged to the EAGGF Guarantee Section accounts, i.e. 353.4 million ECU, 94.0 million ECU against the 1988 financial year (1986 = 264.3 m ECU).

Lastly, pursuant to Commission Regulation (EEC) No 2200/87 laying down general rules for the mobilization in the Community of products to be supplied as Community food aid, which came into force on 1 July 1987, the Member States no longer deal with the mobilization and financing of Community aid. The Commission will carry out aid operations directly.

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TITLE I

Community markets

The original appropriations entered in the General Budget of the European Communities for 1987 totalled 23 003.5 million ECU for the EAGGF Guarantee Section, this sum including 42.7 million ECU for the fisheries market organization (Chapter 40).

Following the adoption of an amending and supplementary budget, which led to a reduction of 15 million ECU in appropriations granted to the fisheries sector covered by the Guarantee Section, thereby reducing them from 42.7 to 27.7 million ECU, the total appropriations available for the EAGGF Guarantee Section for 1987 amounted to 22 988.5 million ECU.

As outlined in the following point, those appropriations proved insufficient to cover all agricultural expenditure recorded at paying agencies in 1987, which led the Community authorities to adopt special rules, of a transitional nature, to enable payments to continue to be made (see 3.2).

On account of these difficulties, no transfer of appropriations outside the EAGGF, with the exception of the 15 million ECU reduction in the fisheries products sector as a result of the amending and supplementary budget, nor any financial depreciation of agricultural products in public storage could be made in 1988.

Taking into account the reduction in expenditure of 208.2 million ECU under the clearance of accounts for 1983, 1984 and 1985, total agricultural expenditure chargeable to the EAGGF Guarantee Section for 1987, which covered a ten-month period only as a result of budgetary constraints, amounted to 22 967.7 million ECU.

1. General remarks

1.1. Problems encountered for the financing of the common agricultural policy

In 1987, the financing of the CAP basically reflected the very difficult budget situation facing the Community in general.

This situation was due to the growing imbalance between the limits on budget appropriations allocated to the EAGGF Guarantee Section and the increase in agricultural expenditure.

1.1.1. 1987 budget

The guidelines followed when the 1987 budget was drawn up involved the need to remain within the framework of the decision on own resources applicable from 1 January 1986 and the obligation to comply with the budgetary discipline introduced following the European Councils of Brussels and Fontainebleau in 1984. Considerable efforts thus proved necessary to remain within the ceiling of 1.4% of VAT.

Accordingly, the main feature of the 1987 budget, adopted on 19 February 1987 (1), was that it was to be a budget characterized by income and no longer by expenditure, as was the case previously. The 1987 budget appropriations, which corresponded to the amounts calculated pursuant to the "financial guidelines" laid down in the framework of the application of budgetary discipline, thus very quickly turned out to be lower than actual expenditure.

1.1.2. Amending and supplementary budget No 1

In order to cover the non-agricultural deficit of the Community, an amending and supplementary budget was adopted on 17 July 1987 (2). Although it did not directly affect sectors covered by the EAGGF Guarantee Section, proper, this budget did however reduce appropriations for the fishery product organizations by 15 million ECU, from 42.7 to 27.7 million ECU. That reduction was carried out on the basis of estimates for actual requirements of that market organization. Furthermore, in view of the short-term trend, it proved necessary for that budget to adjust the own resources of agricultural origin; levies (Chapter 10) were therefore reduced by 314.5 million ECU, while levies in the sugar markets organization (Chapter 11) were increased by 219.9 million ECU.

As a result, appropriations for the EAGGF Guarantee Section including fisheries finally amount for 1987 to 22 988.5 million ECU.

1.1.3. Coverage of agricultural expenditure in 1987

In view of the taking over in 1987 of some 700 million ECU for expenditure which could not be financed in the previous financial year, of the short-term trend, of the fall in the US dollar resulting in particular in increases in refunds and aids dependent on world prices expressed in dollars, and of the impact of decisions on prices for 1987/88, the agricultural deficit for the EAGGF Guarantee Section for 1987 was estimated in mid-July at approximately 4 300 million ECU.

(1) OJ No L 86, 30.3.1987.

(2) OJ No L 211, 3.8.1987.

The seriousness of the situation was stressed by the Commission, in February and May 1987 in particular, when its paper (COM(87)100 final) entitled "The Single Act : A new frontier for Europe" was presented and discussed; it indicated that expenditure for the current financial year could not be financed entirely under the present own resources system.

Among the proposals in that paper and more particularly as regards those concerning the future financing of the Community, on 6 May 1987 the Commission submitted to the Council a proposal to amend Regulation (EEC) No 729/70 on the financing of the common agricultural policy (1) (see 3.1).

However, by way of an interim measure and without awaiting a decision on the proposal of 6 May 1987, at its meeting of 29 and 30 June 1987 in Brussels the European Council decided that compliance with the guarantee budget ceiling for 1987 and consequently the covering of the agricultural deficit would be provided for by adapting the system of advances.

To that end, in early July the Commission submitted to the Council a proposal for a Regulation laying down special rules on the financing of the common agricultural policy. That proposal, the aim of which was to set up a system to enable the problem of the insufficient guarantee appropriations in 1987 to be resolved, resulted in the adoption on 19 October 1987 of Council Regulation (EEC) No 3183/87 (2) (see 3.2).

An economic evaluation of agricultural expenditure shows that for 1987 as a whole the overall cost of the CAP amounted to 29 037 million ECU, which breaks down as follows:

- 22 968 million ECU covering the financing of the first ten months of expenditure chargeable to the 1987 budget,
- 4 534 million ECU covering the financing of expenditure for November and December chargeable to the 1988 budget,
- 1 535 million ECU representing the costs of the butter stocks disposal programme (Regulation (EEC) No 801/87).

In addition, no financial depreciation of stocks of agricultural products could be made in 1987 as the total appropriation of the Community budget had been used up.

1.2. Fixing of agricultural prices and related measures for 1987/88

On 20 February 1987, the Commission submitted to the Council its proposals for the fixing of the agricultural prices and certain related measures for 1987/88. Those proposals were in line with the series of measures decided in the last few years to achieve better balance of the markets and consequently to limit the increase in expenditure.

The measures already adopted (reduction in milk quotas, co-responsibility levy for cereals, restrictive multiannual prices policy, etc.) and those proposed were to be such that agricultural expenditure would increase at a slower rate than own resources from 1988 on, provided that the effects of factors external to agricultural expenditure remain comparable with the effects taken into account for the assessment of those proposals.

(1) OJ No L 94, 28.4.1970

(2) OJ No L 304, 27.10.1987

The financial impact for 1987 of those measures as a whole was estimated at savings of between 1 200 million ECU and 1 300 million ECU, of which approximately 500 million ECU came from the stabilization mechanism proposed for oils and fats.

At the end of several meetings reflecting the complexity of the problems tackled and as a result of the agreement reached on 30 June 1987 by the Heads of State or government on agricultural matters and more particularly on agri-monetary problems, the Ministers of Agriculture reached an agreement that day on a new compromise proposal submitted by the Commission.

The decisions adopted on 30 June 1987 and made formal on 2 July are in line with the efforts to adjust the CAP following the publication in June 1985 of the Green Paper on Perspectives for the common agricultural policy.

After the adjustments in 1986 to the market organizations for milk and beef and veal, the related measures for 1987 relate in particular to cereals, seeds, vegetable oils, fresh fruit and vegetables and also involve a series of major adjustments to the agri-monetary provisions.

The Council decisions on the agricultural prices and related measures had the financial consequences of producing savings lower than the estimates resulting from the original Commission proposals; these lower savings may be estimated at some 950 million ECU for 1987.

For most products, the common prices expressed in ECU were practically frozen at the level of those for the previous marketing year; however, for a small number of them some change was necessary to take account of market conditions.

The most significant measures adopted relate to the following product groups :

Cereals

- the intervention period was maintained (1 October-30 May) but the monthly increases granted for intervention were reduced;
- the system of intervention buying in was amended as follows: buying in will only occur if the average Community market price is lower than the intervention price, which accordingly plays the part of a threshold for intervention, and the buying-in price is henceforward fixed at 94% of the intervention price;

- special intervention measures may be taken where there is a major change in prices on an isolated market;
- maintenance of aid to producers of durum wheat, the co-responsibility levy (which undergoes certain adjustments), and direct aid of 120 million ECU for small producers, to offset the effect of the co-responsibility levy.

Rice

- the same adjustments apply, mutatis mutandis, to the intervention arrangements as to cereals;
- introduction of aid per hectare for certain varieties of rice for which there is a shortfall, to replace the cultivation of surplus varieties by the latter.

Sugar

- introduction of a special "elimination" levy to eliminate fully that part of the overall financial loss recorded for 1986/87 and not covered by the production levies applicable to that marketing year.

Oils and fats

Rape and sunflower seed

- adjustment of the penalization system where the maximum guaranteed quantity is exceeded;
- adjustment of the intervention arrangements for rape and sunflower seed in line with those for cereals;
- introduction of production aid for sunflower seed produced and processed in Portugal, up to 31 December 1990 only;

Soya beans

- introduction of a maximum guaranteed system (1 100 000 tonnes) with a reduction in the unit amount of the aid where that quantity is exceeded;

Olive oil

- adjustment of the production aid system combined with the fixation of a maximum guaranteed quantity.

Fibre plants

- change in the co-responsibility system applicable to cotton in line with that existing for oilseeds; the resulting reduction in aids is linked to the amount by which the maximum guaranteed quantity is exceeded and to the guide price level.

Wine

- adoption of certain adjustments of the compulsory distillation arrangements;
- agreement to adopt, at a later stage, the general rules to step up controls in this sector.

Fruit and vegetables

- introduction of satsumas, clementines and nectarines in the basic and buying-in prices system and application of intervention thresholds for those products and for mandarins;
- extension to new varieties, of aid for processing of oranges;
- granting of a premium of 2% of the aid to tomato processors who conclude contracts with producer groups;
- in the case of withdrawals of fresh tomatoes, fixing of an intervention threshold of 390 000 tonnes in excess of which the buying-in price for the following marketing year will be reduced in line with the amount by which the threshold is exceeded (reduction of 1% per 10 000 tonnes in excess);
- extension to Spain and Portugal of the production aid arrangements for dried grapes.

Tobacco

- reduction in the norm prices and premiums for tobacco in group 5 (varieties not meeting sufficient outlets on the internal market).

Milk and milk products

- in order to encourage the restructuring of production, the Member States are authorized to redistribute quotas purchased under a milk production cessation programme to certain categories of producers;
- maintenance of the co-responsibility levy and the 2% rate.

As regards the agri-monetary measures, the Council decided on the complete dismantlement in three stages of the existing positive monetary compensatory amounts (MCAs) and a substantial dismantling of the negative compensatory amounts applied. As regards the future arrangements for the MCAs, provisions were adopted providing for a dismantling of the new negative MCAs which would be created as a result of the extension without limitation in time of the system for calculating the MCAs; that system, known as the "switchover" system, was introduced in 1984 and restricted to the period covering the 1984/85 to 1986/87 marketing years.

1.3. Intervention stocks in the Community

As in 1986, agricultural intervention stocks constituted one of the major problems facing the Community in 1987.

In 1986, the book value of the products held by the Community's intervention agencies at 30 November 1986 reached 11 360 million ECU and represented a potential burden of 6 800 million ECU on future EAGGF Guarantee Section budgets.

For 1987, that book value as at 30 September 1987 was only 10 575 million ECU, and the corresponding potential burden amounted to 4 800 million ECU.

At the end of that year, this downward trend has accelerated and the book value at 31 December was only 9 368 million ECU, i.e. a fall of almost 18% in 13 months.

The upward trend in the overall book value of stocks, as observed in the last few years, thus seems to have been reversed since 1986. A more detailed study of the quantities and financial value of stocks is given in point 2.4. of the Report. This trend reflects the provisions adopted for the disposal of stocks and the reform of the CAP by the Community authorities with a view to restoring sound conditions in the agricultural sector and consequently to reducing the accumulation of new stocks.

The cost of public storage also fell in 1987, from 4 748 million ECU in 1986 to 2 934 million ECU in 1987; however the 1987 financial year covered 10 months only, following the adaptation of the Financial Regulation for the EAGGF Guarantee Section. Between 1986 and 1987 actual costs of storage fell from 701 million ECU to 508 million ECU, interest on the capital invested (financing costs) from 658 million ECU to 537 million ECU, and losses on sales from 3 389 million ECU to 1 889 million ECU. However, the amounts for 1987 relate to a ten-month period.

In 1987, no financial depreciation of stocks took place on account of the inadequate budget resources available. With a view to regularizing stocks by 1992, the European Council in Brussels, meeting on 11 and 12 February 1988, laid down positive guidelines on the subject. The depreciation of current surplus stocks will be financed by ad hoc appropriations amounting to 1 200 million ECU for 1988 and 1 400 million ECU for each of the following financial years (1989-1992). However, for the 1988 to 1992 financial years, the cost of the systematic depreciation on entry will be financed within normal appropriations for the EAGGF Guarantee Section.

1.4. Introduction of agricultural stabilizers

At its meeting in Brussels on 29 and 30 June 1987, the European Council examined the Commission proposals on the future financing of the Community and adopted in its conclusions in particular the principle according to which Community financial balance was to be achieved, on the one hand, by providing it with appropriate resources and, on the other hand, by making the use of such resources subject to effective, restrictive budgetary discipline.

In agriculture, the introduction of that discipline implies monitoring the trend of guarantee expenditure chapter by chapter. Such monitoring will be facilitated by the introduction of agricultural stabilizers in each market organization (MO).

As the Commission's communication on budgetary discipline (1) states, "The mechanism of the stabilizers must be such as to ensure that the budgetary allocations are respected in each EAGGF Guarantee chapter. They must therefore be provided for each market organization and it must be possible to bring them into operation rapidly when necessary. With expenditure being booked heading by heading, any risk of overruns will be quickly spotted, since reimbursement will depend on the availability of appropriations for each heading."

The implementation of such a system implies that the Commission must be given wider powers enabling it to administer the MO with all necessary rigour, to act quickly with sufficient flexibility, and to be able to adopt the necessary interim protective measures.

The Commission's Communication to the Council on the Review of action taken to control the agricultural markets and outlook for the common agricultural policy (2) presents real proposals by sector to introduce new stabilization arrangements meeting those objectives.

However certain stabilizers do already exist and vary according to product and the market support rules. As the case may be, they have taken the form of:

- production quotas: sugar and milk,
- production guarantee thresholds: oilseeds and cotton,
- processing guarantee thresholds: certain fruit and vegetables,
- intervention thresholds: fresh tomatoes, butter and milk powder,
- direct financial co-responsibility measures: sugar, milk and cereals.

(1) COM(87)430 final/2 of 31 July 1987.

(2) COM(87)410 final of 30 July 1987.

Owing to their technical complexity and their political, economic and financial implications, the Commission's new proposals were adopted by the Council only in the course of the first six months of 1988 only, together moreover with the Commission draft on set-aside, which also implies a financial contribution from the Guarantee Section.

1.5. Free food action

1.5.1. Owing to the particularly severe weather conditions in the 1986/87 winter, the Community authorities undertook, from 14 January 1987, urgent measures for the free delivery, including transport costs to distribution centres, of certain foodstuffs for the most deprived persons in the Community affected by the cold weather.

The foodstuffs concerned were:

- those immediately available as a result of intervention (beef, butter, fish, fruit and vegetables),
- those requiring certain processing or packaging operations (olive oil, flour, meal, sugar),
- those which were not subject to intervention (fresh butter, yogurt, cheese, milk).

These free distribution measures were in many respects a new departure for the Community. Hitherto, free distribution had involved only a restricted number of products (fish, fruit and vegetables) and a limited category of recipients.

In view of the urgency of the measures, the existing laws needed to be adapted and supplemented at extremely short notice by a series of regulations adopted by the Council and the Commission, and by Commission decisions.(1)

Although originally scheduled to be discontinued at the end of March, the measures were extended for certain products and in Greece until the end of April. The Commission submitted a report to the Council (see reference in footnote 1) on the assessment of implementation and of the results of the operation. Deliveries involved approximately 12 000 tonnes of beef (carcase weight), approximately 58 000 tonnes of various milk products, and 11 000 tonnes of common wheat flour.

(1) The list of laws adopted is given in Annex I of the Report by the Commission on the free food action applied in the Community early in 1987 following the exceptionally cold winter of 1986/87 and suggestions for the future (COM(87)473 final of 19 October 1987).

The total budget cost charged to the EAGGF Guarantee Section for all the measures taken under this action is around 168 million ECU, of which 158 million ECU represent the value of the products and 10 million ECU distribution and packaging costs. The breakdown of the expenditure for that action is set out in the above-mentioned Report by product and Member State. Milk products absorbed almost three quarters of the expenditure, and of the recipient Member States, the United Kingdom comes first by a long way (45% of expenditure), followed by Germany (17%), France (15%), Spain (10%), Italy (6%) and Ireland (5%), the other Member States accounting for less than 5% each.

- 1.5.2. Reports from the Member States and the various voluntary organizations involved in the Community action during the 1986/87 winter show that it was positive for the beneficiaries, though it raised certain difficulties of financing and distribution for several of those bodies. In addition, owing to the existence of intervention stocks of various agricultural products, the Community has a potential means of assisting the most deprived persons.

For these reasons, the Council considered that the distribution measures under the free food action should be adapted and improved by providing for general rules for the organization of any subsequent operation of that type. To that end, on 10 December 1987 it adopted Regulation (EEC) No 3730/87 laying down the general rules for the supply of food from intervention stocks to designated organizations for distribution to the most deprived persons in the Community.(1)

That Regulation provides in particular that:

- the action will be implemented in accordance with an annual plan drawn up by the Commission on the basis of information supplied by the Member States;
- the products will be only from intervention stocks and will be placed at the disposal of certain organizations to be designated by the Member State concerned. Those organizations will distribute the foodstuffs to the most deprived persons in the Community, either free of charge or at a minimum price meeting certain criteria;
- the financing of the expenditure arising from those operations (supply of the products and, possibly, coverage of certain ancillary costs) is to be paid by the EAGGF Guarantee Section, and will be charged against appropriations in the relevant budget heading.

(1) OJ No L 352, 15.12.1987.

Considering that such a supply programme should be implemented as soon as possible, the Commission adopted, by Regulation (EEC) No 3744/87 (1) of 14 December 1987, the detailed rules for applying the above-mentioned Council Regulation and in particular laid down that the distribution measures for 1988 are to "be subject to a limit for all Member States of a global quantity of product of a value of 100 million ECU, including administration and transport costs."

(1) OJ No L 352, 15.12.1987.

TABLE No 1

(PBUD/1029-15)

ORIGINAL APPROPRIATIONS IN THE 1987 BUDGET AND OUTTURN

PRODUCTS	EXPENDITURE IN RESPECT OF 1987							(m ECU)	
	ORIGINAL APPROPRIATIONS FOR 1987	TOTAL	%	Refunds	of which			DIFFERENCE BETWEEN ORIG APPROPRIATIONS AND OUTTURN 1987	
	(1)	e = f + g	d	e	1st category intervention (2)	2nd category intervention (3)	h = c - b	i = h/b	
	a	b	c = e + f + g	d	e	f	g	h = c - b	i = h/b
CEREALS	3.567,0	4.137,7	18,0	3.070,6	129,9	937,1	+570,7	+16,0	
RICE	63,0	99,0	0,4	95,0	4,0	-	+36,0	+57,1	
SUGAR	1.653,0	2.035,6	8,4	1.515,8	517,2	2,6	+382,6	+23,1	
OLIVE OIL	1.165,0	1.139,2	5,0	23,2	1.054,8	61,2	-25,8	-2,2	
OILSEEDS	1.891,0	2.687,4	11,7	64,0	2.623,8	-0,4	+796,4	+42,1	
PROTEIN PLANTS	683,0	587,2	2,6	-	587,2	-	-95,8	-14,0	
- peas and field beans	471,0	419,4	1,9	-	419,4	-	-51,6	-11,0	
- dried fodder	208,0	167,3	0,7	-	167,3	-	-407,0	-19,6	
- lupins	4,0	0,5	0,0	-	0,5	-	-3,5	-87,5	
FIBRE PLANTS AND SILKWORMS	460,0	306,4	1,3	-	306,4	-	-153,6	-33,4	
- flax and hemp	29,0	21,2	0,1	-	21,2	-	-7,8	-26,0	
- cotton	430,0	284,7	1,2	-	248,7	-	-145,3	-33,8	
- silkworms	1,0	0,5	0,0	-	0,5	-	-0,5	-50,0	
FRUIT AND VEGETABLES	967,0	967,1	4,2	66,8	900,3	-	+0,1	0,0	
WINE	1.278,0	800,3	3,5	20,4	772,9	7,0	-477,7	-37,4	
TOBACCO	828,0	803,6	3,5	43,1	734,0	26,5	-24,7	-2,9	
OTHER SECTORS	52,0	44,4	0,2	-	44,4	-	-7,6	-14,6	
- seeds	41,0	41,9	0,2	-	41,9	-	+0,9	+2,2	
- hops	10,0	1,5	0,0	-	1,5	-	-8,5	-85,0	
- transhumance	1,0	1,0	0,0	-	1,0	-	0,0	0,0	
- others	0,0	0,0	0,0	-	0,0	-	0,0	0,0	
MILK AND MILK PRODUCTS	5.901,0	5.013,0	21,9	2.257,9	2.096,4	658,7	-888,0	-15,0	
BEEF/VEAL	2.370,0	2.148,7	9,4	877,9	286,8	984,0	-221,3	-9,3	
SHEEP- AND GOATMEAT	551,0	573,8	2,5	-	573,8	0,1	+22,8	+4,1	
PIGMEAT	234,0	158,6	0,7	111,5	47,1	-	-75,4	-32,2	
EGGS AND POULTRY	141,0	152,0	0,7	152,0	-	-	+11,0	+7,8	
NON-ANNEX II PRODUCTS	560,0	590,2	2,6	590,2	-	-	+30,2	+5,4	
MCAs	362,0	654,9	2,9	227,0	427,9	-	+292,9	+80,9	
FISHERIES	27,7	17,4	0,0	-	17,4	-	-10,3	-37,2	
TOTAL	22.753,7	22.916,5	100,0	9.115,4	11.124,3	2.676,8	+162,8	+0,7	
%		100,0							
OTHER EXPENDITURE	234,8	51,2					-183,6	-78,2	
- accounts clearance for									
- previous years	-150,2	-208,2					-58,0	-38,6	
- refunds on food aid	+385,0	+259,4					-125,6	-32,6	
GRAND TOTAL	22.988,5	22.967,7					-20,8	-0,1	

(1) Appropriations entered in 1987 budget (OJ No L 86 of 30 March 1987) and amending and supplementary budget No 1 (OJ No L 211 of 3 August 1987).

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

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

2. FINANCING OF THE MARKETS

Table No 1 above gives a comparison between the original appropriations entered in the 1987 budget as amended by amending and supplementary budget No 1 and outturn against that budget, broken down by product group. Such outturn does not cover all of 1987 but only about a ten-month period from 1 January to the end of October/early November 1987. Accordingly, conclusions based on the following analysis, which is limited to the most significant percentage differences, cannot be extended to all of 1987.

2.1.1. Product groups for which utilization of appropriations exceeded original appropriations

(a) Monetary compensatory amounts (+80.9%)

This increase in expenditure on MCAs over the original appropriations is mainly due to the MCA rates applicable in Italy, the United Kingdom, Greece and Spain, which were higher than those originally anticipated.

(b) Rice (+57%), sugar (+23%) and cereals (+16%)

The variation in world prices, combined with that of the US dollar, led to a higher-than-anticipated increase in expenditure in these product groups.

(c) Oilseeds (+42%)

The fall in the value of the US dollar and in prices expressed in that currency, on the one hand, and the higher-than-anticipated increase in production of rape, sunflower and soya, resulting in an increase in payments of production premiums for those products, on the other hand, led to greater utilization of appropriations than expected.

(d) Eggs and poultry

In this group, the average rates of refunds for the year, particularly for poultry, reached a level which was higher than anticipated, leading to greater utilization of appropriations than expected.

2.1.2. Products for which utilization fell short of original appropriations

(a) Wine (-37%)

The under-utilization of appropriations recorded in this product group is mainly due to the failure to dispose of alcohol originally anticipated and distillation lower than initial estimates.

(b) Fisheries (-37%)

In this product group, under-utilization of appropriations may be ascribed to the following three factors:

- withdrawals did not amount to the quantities anticipated;
- the compensatory allowance granted to producers of tuna came into force too late to be fully used;
- expenditure on compensatory allowances for producers of sardines was less than anticipated.

(c) Fibre plants and silkworms (-33%)

The shortfall for this product group may be explained by the fact that payments largely occur at the end of the year.

(d) Pigmeat (-32%)

In this product group, the average rates of refunds for the year were less than expected, leading to lower utilization of appropriations.

(e) Milk products (-15%)

Recorded under-utilization of appropriations may be ascribed to the fact that the special financing provided for the programme to dispose of old butter in 1987 and 1988, which will take four years from 1989, was not incorporated in the 1987 budget; this under-utilization of appropriations was however partly offset by an increase in the quantities of milk products exported.

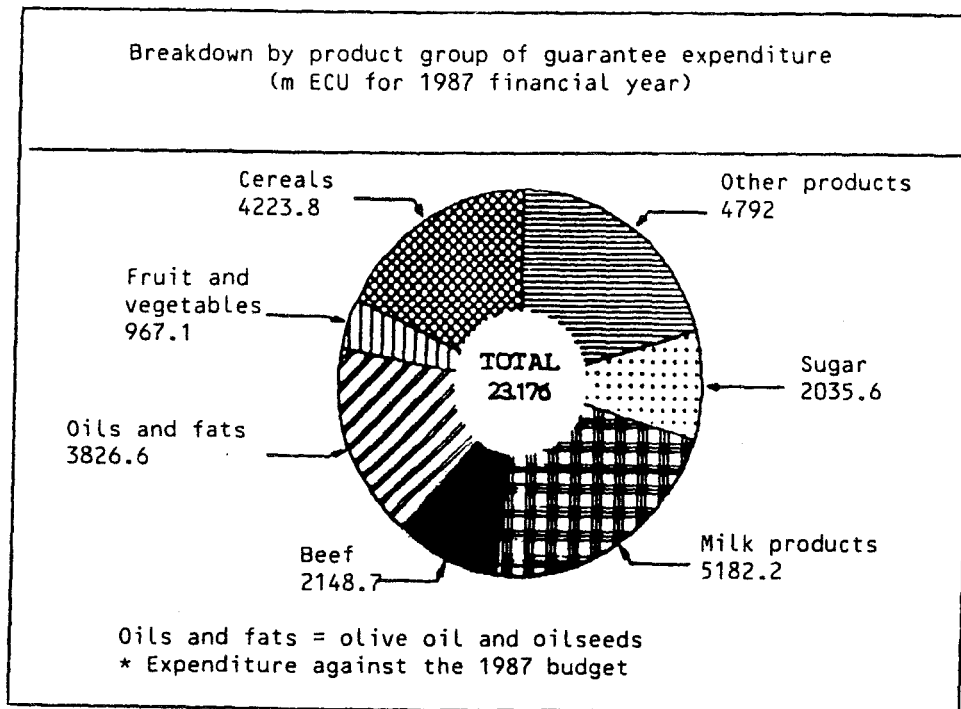
(f) Other product groups (-15%)

The financing of expenditure on hops is mainly concentrated at the end of the year, which accounts for the lesser utilization of appropriations recorded.

(g) High-protein products (-14%)

Production of high-protein plants, particularly lupins, was lower than anticipated.

TABLE No 2



2.2. The agri-monetary situation

As regards the monetary compensatory amounts (MCAs), Table No 3 shows the difference between the assumptions made for the application of the MCAs when the budget drawn up and the range of MCA points actually applied.

An exchange rate realignment took place on 11 January 1987. In accordance with Regulation (EEC) No 1677/85, the positive MCAs were directly transformed into negative MCAs (switch-over).

At the time of its decision on prices and related measures for 1987/88, the Council decided:

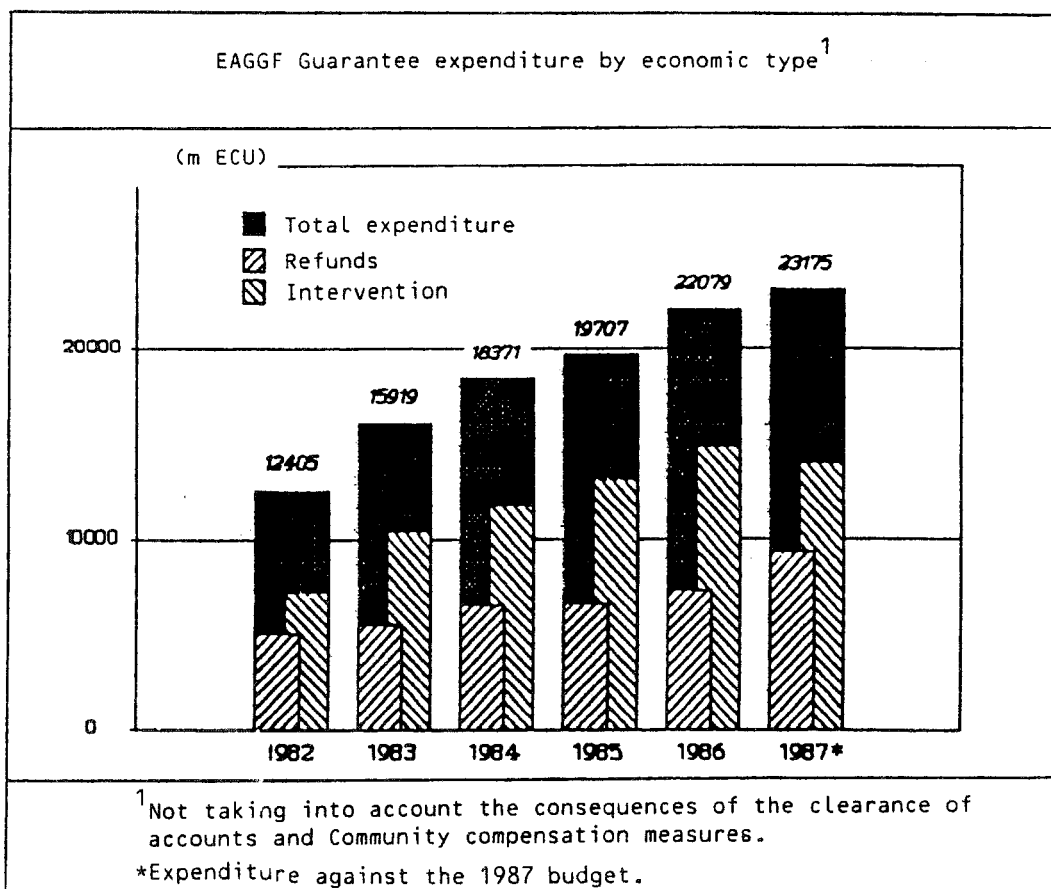
- to convert 1 positive MCA point into a negative MCA point for the other Member States (switch-over) from the beginning of the marketing years;
- partly to dismantle the positive and negative MCAs.

In addition, it adopted provisions providing for the automatic dismantlement of future MCAs created following a subsequent realignment.

TABLE No 3
MCAs applied to trade

Currency	Product	Rate referred to for the 1987 budget (June 1986) from 1.11.1986 to 31.10.1987:	Rates recorded relating to 1987	
			Minima	Maxima
DM	Milk	+ 2,9	+ 1,4	+ 2,9
	Cereals	+ 2,4	+ 1,0	+ 2,4
	Wine	0	0	0
	Others	+ 1,8	+ 0	+ 1,8
BFR/LFR	All prod.	0	0	0
HFL	Milk	+ 2,9	+ 1,4	+ 2,9
	Cereals	+ 2,4	+ 1,0	+ 2,4
	Wine	0	0	0
	Others	+ 1,8	+ 0	+ 1,8
FF	Milk	- 1,7	- 4,8	- 1,7
	Pigmeat	0	- 1,5	0
	Wine	0	- 2,8	0
	Eggs&poult.	0	- 3,2	0
	Other ani- mal prod.	- 3,3	- 3,3	- 1,0
	Other vege- table prod.	- 4,8	- 8,0	- 3,5
LIT	Pigmeat	0	- 5,6	- 1,0
	Cereals	- 2,5	- 7,2	- 1,7
	Other prod.	- 1,5	- 6,1	- 1,0
	Wine	0	- 3,2	0
UKL	Milk	) - 7,7	- 31,0	- 16,1
	Beef/veal	)	- 26,0	- 8,7
	Pigmeat	- 4,2	- 27,2	- 15,1
	Veget. prod.	- 9,2	- 32,8	- 17,8
	Wine	0	0	0
IRL	Anim. prod.	) 0	- 4,3	- 1,2
	Veget. prod.	)	- 9,0	- 3,6
DKR	Anim. prod.	) 0	- 1,5	0
	Veget. prod.	)	- 2,0	0
DRA	Wine	- 20,7	- 44,3	- 27,4
	Eggs&poult.	- 19,2	- 47,6	- 26,2
	Other prod.	- 24,2	- 47,6	- 31,8
PTA	Anim. prod.	)	- 10,7	0
	Veget. prod.	) 0	- 11,8	0
	Wine	)	- 8,3	0
ESC	Sugar	- 1,0	- 17,8	- 5,2

TABLE No 4



2.3. Breakdown of expenditure by economic type

On the basis of the total expenditure set against the 1987 budget, excluding the clearance of previous financial years, i.e. 23 176 million ECU, expenditure on export refunds amounted to 9 375 million ECU (40.4%) and on intervention to 13 801 million ECU (59.6%) (see Annexes 4 to 9).

2.3.1. Refunds

The breakdown by product group shows that cereals accounted for 33.8% of total expenditure on refunds, milk products for 24.1%, sugar for 16.2%, beef/veal for 9.4% and products not covered by Annex II for 6.3%.

2.3.2. Intervention

In 1987, on the basis of expenditure against the 1987 budget, which covers an overall period of approximately 10 months only, expenditure on intervention related mainly to the following product groups:

- milk products: 20%
- oilseeds : 19%
- beef: 9.2%
- olive oil: 8.1%
- cereals: 7.8%
- fruit and vegetables: 6.5%
- wine products : 5.7%
- tobacco: 5.5%

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

Compared with the total for intervention (13 801.1 million ECU), price compensating aids came to nearly 9 000 million ECU (65.2%), aids to storage to 3 684 million ECU (26.7%), withdrawals and similar operations to 1 029 million ECU (7.4%) and guidance premiums to 90 million ECU (0.7%).

2.3.2.1. Price compensating aids remain the most important type of intervention. This heading groups aids granted on the internal Community market so that the price offered for consumption is lower than the production price and is competitive with imported products from non-member countries (for example, production and consumption aids for olive oil, aids for skimmed milk, production aids for processed fruit and vegetables products, etc.).

This type of aid accounts for 65.2% of total intervention and 38.8% of total expenditure set against the 1987 budget, excluding clearance of accounts.

For the first ten months of 1987, the product groups benefiting most from price compensating aids were the following:

- oilseeds: 2 624 million ECU
- milk products: 1 657 million ECU
- olive oil: 1 055 million ECU
- tobacco: 734 million ECU
- high-protein products: 587 million ECU
- sheepmeat and goatmeat: 574 million ECU.

Annex 9, which gives the quantity and breakdown of those aids, shows that production aids are mainly granted for oilseeds (rape and sunflower), tobacco, high-protein products, olive oil and sheepmeat and goatmeat. However, aids for processing and final consumption are concentrated in the milk products group (skimmed milk), olive oil and fruit and vegetables.

- 2.3.2.2. Storage intervention covers both private and public storage costs. Details of this kind of expenditure are given in Annex 8. It accounts for 26.7% of total intervention and 15.9% of total expenditure against the 1987 budget, excluding clearance.

Storage expenditure (3 684 million ECU) breaks down into private storage (750 million ECU) and public storage (2 934 million ECU). The cost of private storage may be put down mainly to sugar storage costs (466 million ECU), but the latter is covered by the collection of storage levies from sugar manufacturers (see Annex 13); then come storage costs for milk products (108 million ECU) and for beef (66 million ECU) and wine products (57 million ECU).

A detailed analysis of public storage is given in 2.4 and in Annex 10 A.

- 2.3.2.3. Only a small number of product groups are subject to withdrawals and similar operations. The share of this type of intervention in total expenditure is 7.4% and 4.4% in total expenditure against the 1987 budget, excluding clearance.

In the wine products group, there was an increase in 1987 of quantities distilled as a result of higher quantities available than foreseen. In the fruit and vegetables group, 1986/87 was marked by very high withdrawals particularly of citrus fruit (oranges, lemons and mandarins), peaches and tomatoes.

- 2.3.2.4. Guidance premiums relate only to milk products and beef/veal. They represent 0.7% of total intervention and 0.4% of total expenditure against the 1987 budget, excluding clearance.

Guidance premiums for milk products mainly consist of the premium for the definitive cessation of milk production; for beef/veal, they involve calf premiums.

TABLE No 5

Breakdown of agricultural expenditure according to economic type (1)

											(million ECU)		
Chapter	Export refunds		Storage		Price	Other interventions		Gross total	Corespon- sibility levy	Budget expenditure:			
	of which, food aid		of which, deprecia- tion		compensa- ting aids	of which, guidance premiums					(2)		
	a	a'	b	b'	c	d	d'	e=a+b+c+d	f	g=e-f			
10 Cereals and rice	3.255,7	90,1	937,1	-	512,6	-	-	4.705,4	- 378,7	4.326,7			
11 Sugar	1.515,8	-	469,0	-	50,8	-	-	2.035,6	-	2.035,6			
12 Olive oil	23,2	-	61,2	-	1.054,8	-	-	1.139,2	-	1.139,2			
130 Oilseeds	64,0	-	- 0,4	-	2.623,8	-	-	2.687,4	-	2.687,4			
131 Protein plants	-	-	-	-	587,2	-	-	587,2	-	587,2			
14 Fibre plants	-	-	-	-	306,4	-	-	306,4	-	306,4			
15 Fruit and vegetable													
- fresh	52,3	-	1,5	-	114,2	418,0	-	586,0	-	586,0			
- processed	14,5	-	-	-	366,6	-	-	381,1	-	381,1			
16 Wine	20,4	-	64,2	-	116,3	599,4	-	800,3	-	800,3			
17 Tobacco	43,1	-	26,5	-	734,0	-	-	803,6	-	803,6			
18 Other products	-	-	-	-	44,5	-	-	44,5	-	44,5			
20 Milk products	2.427,2	169,3	1.027,1	-	2.258,3	71,0	71,0	5.783,6	- 601,3	5.182,3			
21 Beef/veal	877,9	-	1.050,3	-	201,0	19,5	19,5	2.148,7	-	2.148,7			
22 Sheepmeat and goatmeat	-	-	0,1	-	573,7	-	-	573,8	-	573,8			
23 Pigmeat	111,5	-	47,1	-	-	-	-	158,6	-	158,6			
24 Eggs and poultry	152,0	-	-	-	-	-	-	152,0	-	152,0			
25 Non-Annex II products	590,2	-	-	-	-	-	-	590,2	-	590,2			
40 Fisheries	-	-	0,1	-	5,9	11,4	-	17,4	-	17,4			
27 ACAs	-	-	-	-	18,0	-	-	18,0	-	18,0			
28 MCAs	227,0	-	-	-	409,9	-	-	636,9	-	636,9			
TOTAL	9.374,8	259,4	3.683,8	-	9.978,0	1.119,3	90,5	24.155,9	- 980,0	23.175,9			
%	38,8 %	1,1 %	15,3 %	-	41,3 %	4,6 %	0,4 %	100 %	- 4,1 %	95,9 %			

(1) Expenditure against 1987 budget.

(2) Before clearance of the accounts.

2.4. Public storage (see Annexes 8 and 10 A)

There was an overall reduction in the book value of public stocks between 30 November 1986 and 31 December 1987, from 11 360 million ECU to 9 368 million ECU, a fall of 1 992 million ECU (17.5%); that reduction was particularly steep towards the end of 1987, as it amounted to 1 207 million ECU between 30 September and 31 December 1987 (11.4%).

An initial examination shows that the breakdown of the book value of stocks of the major products varies between 1986 and 1987. The share of milk products is 43.5% in 1987 (51.5% in 1986), that of cereals is 24.7% (26.2% in 1986), beef/veal, 24.3% (17.6% in 1986), olive oil, 5.2% (3.7% in 1986), and lastly alcohol, 1.7% (0.6% in 1986).

A more detailed analysis by product between the figures for 1986 and 1987 shows:

(a) for cereals:

- an overall decline in quantities stored of 29% (1986, 14 717 000 tonnes; 1987, 10 513 000 tonnes). In particular there was a fall in quantities of stocks of maize (88%), non-bread-making common wheat (72%), rye (34%) and, to a lesser extent, barley (5%) and common wheat (3%). On the other hand, there was an increase in stocks of grain sorghum (141%) and durum wheat (98%). This decline in stocks stems from the level of harvests, which were lower than those in previous years, and from a rise in quantities exported. However, this trend was not confirmed in the case of durum wheat on account of the surplus of that product.
- an overall reduction in the book value of stocks of cereals of 22% (1986, 2 977 m ECU; 1987, 2 314 m ECU). Compared with 1986, the value of stocks of maize in 1987 was 88% down, those of non-bread-making common wheat 71% and those of rye 33% down; however the value of stocks of durum wheat increased by 101% between 1986 and 1987.

(b) for olive oil:

- the quantities stored rose from 283 000 tonnes in 1986 to 311 000 tonnes in 1987, an increase of nearly 10%;
- the book value of olive oil stocks increased in parallel by 64 million ECU, to reach 485 million ECU, an increase of 15%.

(c) for alcohol:

- a comparison of the figures for 1986 and 1987 shows a considerable increase in quantities (1986, 666 000 hectolitres; 1987, 1 688 000 hectolitres) and in the book value of stocks of this product (1986, 65 m ECU; 1987, 160 m ECU). This was due to the difficulty of disposing of stocks, which are swollen from year to year by the quantities of alcohol from the compulsory distillation of table wine.

(d) for tobacco:

- there was an overall slight increase in the quantities stored of 6%, from 39 000 tonnes in 1986 to 42 000 tonnes in 1987. This increase was particularly sharp for processed tobacco (7 000 tonnes in 1986, 19 000 tonnes at the end of 1987) and baled tobacco (6 000 tonnes in 1986, 21 000 tonnes at the end of 1987) but was balanced by a sharp reduction in stocks of leaf tobacco (27 000 tonnes in 1986, 2 000 tonnes in 1987).
- the overall book value of this product also rose by 10 million ECU (34%), to reach 41 million ECU at the end of 1987; that increase relates in particular to baled tobacco (1986, 7 m ECU; end of 1987, 25 m ECU).

(e) for milk products :

- quantities of skimmed-milk powder and butter stored fell sharply between 1986 and 1987 (1986, 2 144 000 tonnes; 1987, 1 482 000 tonnes). Between the two years, stocks of skimmed-milk powder fell by 253 000 tonnes (30%) and of butter by 409 000 tonnes (32%).
- the book value of stocks of these two products declined in parallel, from 5 847 million ECU in 1986 to 4 078 million ECU in 1987 (30%). However, with a book value of 2 942 million ECU, butter alone accounted for 31% of the value of all agricultural products in public storage at intervention agencies at the end of 1987 (37% in 1986).

The sharp decline in buying in and consequently in the quantities stored is due to the reduction in milk quotas from 1 March 1987 and the adjustments to the intervention system for milk products. As regards butter in particular, a programme to dispose of this product came into operation (exports to non-member countries, utilization of concentrated butter in foodstuffs, incorporation of butter in animal feed). Under this programme approximately 565 000 tonnes of butter were disposed of by 31 December 1987 out of a total of 1 030 000 tonnes foreseen for 1987 and 1988.

f) for beef:

- in 1987 quantities of beef in storage rose by 82 000 tonnes (12%), from 672 000 tonnes in 1986 to almost 754 000 tonnes in 1987. This was mainly a matter of an increase in stocks of beef in quarters, while those of boned beef declined slightly by nearly 3 000 tonnes.
- the book value of the stocks also rose from 1 996 million ECU in 1986 to 2 281 million ECU in 1987 (14%). This trend, which relates to both types of products, is particularly evident in the case of beef in quarters (22%).

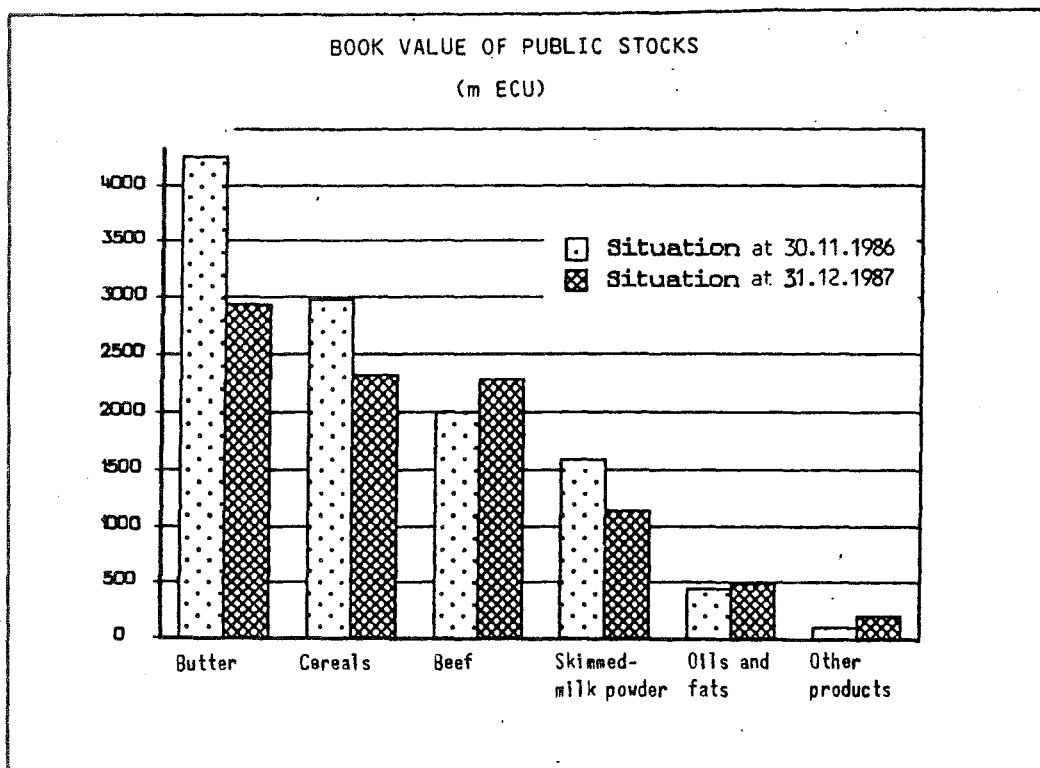
This situation combines the effects of buying in, which continues to involve fairly high quantities, and disposal of smaller quantities.

g) other product groups:

Also, in 1987:

- stocks of pigmeat, sugar and rape were eliminated;
- stocks of sunflower fell (by 38%) from 28 000 tonnes in 1986 to 17 000 tonnes in 1987.

TABLE No 6



2.5. Corrections to be made to the breakdown of expenditure by Member State regarding 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 No 7

Breakdown of expenditure by Member State, allowing for the rules that exporting Member States may pay intra-Community MCAs for importing Member States

(Article 10 of Regulation (EEC) No 1677/85)

							(m ECU)		
: Member State	: Expenditure	: Application: Breakdown of expenditure taking :							
		: (1)	: of Art. 10	: of Reg. (EEC)	: of Art. 10 of Reg. (EEC) No 1677/85:	: account of the application of			
			: No 1677/85	: Amount	: % 1987	: % 1986			
: Belgium	: 821,5	: - 23,8	: -	: 797,7	: 3,5	: 4,4	:	:	:
: Denmark	: 1.058,8	: - 77,5	: -	: 981,3	: 4,3	: 4,6	:	:	:
: Germany	: 3.993,-	: - 84,-	: -	: 3.909,-	: 17,0	: 19,6	:	:	:
: Greece	: 1.341,2	: -	: -	: 1.341,2	: 5,8	: 6,3	:	:	:
: Spain	: 604,1	: -	: -	: 604,1	: 2,6	: 1,2	:	:	:
: France	: 5.662,-	: - 124,8	: -	: 5.537,2	: 24,1	: 24,2	:	:	:
: Ireland	: 956,3	: - 140,1	: -	: 816,2	: 3,6	: 5,2	:	:	:
: Italy	: 3.903,5	: + 160,3	: -	: 4.063,8	: 17,7	: 14,6	:	:	:
: Luxembourg	: 1,5	: -	: -	: 1,5	: p.m.	: p.m.	:	:	:
: Netherlands	: 2.727,8	: - 79,4	: -	: 2.648,4	: 11,5	: 10,1	:	:	:
: Portugal	: 147,2	: -	: -	: 147,2	: 0,6	: 0,1	:	:	:
: United Kingdom	: 1.748,8	: + 369,3	: -	: 2.118,1	: 9,2	: 9,7	:	:	:
: Community (2)	: 2,-	: -	: -	: 2,-	: p.m.	: p.m.	:	:	:
: TOTAL EEC	: 22.967,7	: 0,-	: -	: 22.967,7	: 100,0	: 100,0	:	:	:

(1) Expenditure for 1987, including consequences of the clearance of the 1983, 1984 and 1985 accounts.

(2) Direct payments to recipients for information and promotion schemes concerning olive oil, flax and hemp, and for research programmes into bee-keeping.

2.6. The total cost of the Guarantee Section

2.6.1. General expenditure

TABLE No 8

Year	Total expenditure (m ECU)	Annual growth rate (%)
1980	11.314,9	8,4
1981	10.980,2	- 3,0
1982	12.405,6	13,0
1983	15.811,6	27,5
1984	18.346,4	16,0
1985	19.744,2	7,6
1986	22.137,4	12,1
1987	27.502,1	24,2

The total expenditure in the 1987 calendar year (27 502.1m ECU) breaks down as follows:

- 22 967.7 million ECU to be set against the budget for 1987,
- 2 452.3 million ECU representing payments in November 1987,
- 2 082.1 million ECU representing payments in December 1987.

The last two amounts, determined using Member States' claims, are to be set against the budget for 1988.

The relatively sharp increase in expenditure recorded for 1987 (24.2%) may be put down to the following two factors:

- for the first time, it includes, for the full year, progressively, the share of the two new Member States, Spain and Portugal, since in 1986 the year covered a ten-month period only, as Community financing for those two Member States came into effect on 1 March 1986 only;
- approximately 700 million ECU from expenditure which could not be financed in 1986 was carried over to 1987.

2.6.2. Revenue of agricultural origin

The common agricultural policy is a source of revenue as well as of expenditure, owing to charges made under the market organizations. These charges, which accrue as the own resources of the Community, consists of levies on imports into the Community of agricultural products from non-member countries and special levies charged under the Community's regulations on sugar, these being subdivided into production levies and storage levies.

Other revenue of agricultural origin ranks as intervention designed to stabilize the agricultural markets and is thus deducted directly from the agricultural expenditure for the year. This includes:

- payments made by dairy farmers since 1977, under the "co-responsibility levy", plus, since 1984, an additional levy where there are quota overruns. In 1987, this contribution came to 601 million ECU(*);
- similar payments or co-responsibility levies on cereals growers since 1986. In 1987, this financial contribution amounted to 379 million ECU(*) .

TABLE No 9

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

		(m ECU)					
Nature of charge	1982	1983	1984	1985	1986	1987	
Ordinary levies	1.522,0	1.347,1	1.260,0	1.121,7	1.175,5	1.626,1	
Sugar levies	705,8	948,0	1.176,4	1.057,4	1.111,5	1.471,7	
- production (1)	276,9	469,4	708,4	548,5	612,3	924,6	
- storage costs	428,9	478,6	468,0	508,9	499,2	547,1	
TOTAL	2.227,8	2.295,1	2.436,4	2.179,1	2.287,0	3.097,8	

(1) Including the "elimination" levy, totalling 68.3m ECU in 1986 and 87m ECU in 1987, and the special "elimination" levy totalling 234.2m ECU in 1987.

(*) For the 1987 budget.

After declining for a time, the levies, which come mainly from imports of cereals into the Community, exceeded their 1982 level in 1987. This rising trend may be put down to an increase in levy rates due to the decline in the US dollar and world prices; in addition the impact of the accession of Spain and Portugal also influenced the 1987 figures.

The yield from the sugar levies in 1987 was much higher than in 1986. The increase recorded is mainly due to the special "elimination" levy, yielding 234 million ECU, introduced to eliminate a deficit not covered by the levies charged for the 1986/87 marketing year. In addition, in 1987 a second instalment (87m ECU) of the "elimination" levy to eliminate over five years the deficit of 400 million ECU not covered by the levies charged from 1981/82 to 1985/86 was collected. For 1987, the production levies proper came to 603.4 million ECU.

2.6.3. Guarantee costs as a proportion of GDP

In the wider economic context, comparison of the overall cost of guarantee expenditure related to the most significant economic indicator, i.e. the Community's Gross Domestic Product at market prices (GDP), shows (Annex 11) that the upward movement since 1982 accelerated in 1987 after easing slightly in 1986; the gross cost of the Guarantee Section was 0.74% of GDP compared with 0.63% in 1986. The net cost, i.e. after deduction of agricultural charges, also rose from 0.56% in 1986 to 0.66% in 1987.

3. AMENDMENT AND ADJUSTMENT OF LEGISLATION GOVERNING THE GUARANTEE SECTION

3.1. Amendment and adjustment in the future financing of the Community

In connection with its proposal on the future financing of the Community (1), on 6 May the Commission submitted to the Council a proposal for a Regulation (2) amending Regulation (EEC) No 729/70 on the financing of the common agricultural policy (3) as regards the system of advances in the Guarantee Section.

That proposal provides for a definitive change in the system of advances from the Guarantee Section to the Member States for the support of the agricultural markets in favour of a reimbursement system, thereby introducing a time lag of approximately two months between the payment of agricultural expenditure by the Member States and its reimbursement by the Commission. This improvement in the system would also enable "global" unspecified commitments to be discontinued and replaced by detailed commitments, item by item, before the payment of expenditure by the Commission.

In 1988, this proposal was replaced by a new Commission proposal (Document COM(88)230 final).

3.2. Amendment and adjustment in the coverage of agricultural expenditure in 1987

Owing to the inadequacy on the one hand of own resources and on the other hand of the budget appropriations allocated to the Guarantee Section for 1987, the European Council meeting in Brussels on 29 and 30 June 1987 decided that compliance with the maximum allocation to the Guarantee Section in the budget for 1987 and consequently the coverage of agricultural expenditure should be achieved by a transitional adjustment to the system of advances; that adjustment must, however, remain applicable pending the adoption of the definitive system in conjunction with the decisions on the future financing of the Community (see 3.1.).

To that end, on 19 October 1987 the Council adopted Regulation (EEC) No 3183/87 introducing special rules for the financing of the common agricultural policy (4).

On 23 October 1987 the Commission adopted three Regulations on the detailed rules and measures for applying Council Regulation (EEC) No 3183/87 so that the system could be applied to expenditure paid from November 1987.

(1) COM(87)101 final.

(2) COM(87)212 final - OJ No C 137, 22.5.1987.

(3) OJ No L 94, 28.4.1970.

(4) OJ No L 304, 27.10.1987.

These are:

- Regulation (EEC) No 3187/87 laying down detailed rules for the application of Article 5a of Regulation (EEC) No 79/70. This Regulation organizes the partial taking over by the Community of interest borne following the mobilization of national funds by four Member States (Greece, Spain, Ireland and Portugal) encountering certain difficulties in setting up the new system;
- Regulation (EEC) No 3188/87¹ amending Regulation (EEC) No 3184/83 on the operation of the system of advances in respect of expenditure financed by the EAGGF Guarantee Section (2). The adjustments made by that Regulation lay down the detailed rules permitting the determination and payment of monthly advances against entry into the accounts of expenditure by the Member States and the organization of the switchover from one system to the other;
- Regulation (EEC) No 3189/87 fixing the prices to be used to calculate the value of agricultural products in intervention storage and to be carried forward to 1988 (1). This Regulation takes account of the time lag introduced by the new system of advances, the closure of public storage accounts being set at 30 September 1987 instead of 30 November 1987.

3.3. Other amendments and adjustments

3.3.1. Council legislation

- 3.3.1.1. Following its decisions taken on 16 December 1986 with a view to controlling milk production better and the additional butter disposal programme, on 16 March 1987 the Council adopted Regulation (EEC) No 801/87 (3), which amends Regulation (EEC) No 1883/78 laying down general rules for the financing of interventions by the European Agricultural Guidance and Guarantee Fund, Guarantee Section (4). This Regulation ensures the special disposal of butter from public storage in respect of a foreseeable amount of 3 200 million ECU; in view in particular of own resources available, the financing of the budget burden resulting from such disposal is broken down into 25% instalments spread over four years from 1989 (*).

(1) OJ No L 304, 27.10.1987.

(2) OJ No L 320, 17.11.1983.

(3) OJ No L 79, 21.3.1987.

(4) OJ No L 216, 05.8.1978.

(*) The validity of this Regulation was disputed by Spain and Portugal, which each appealed against the Council before the Court of Justice of the European Communities, on 11 June 1987 (Spain) (Case 183/87, OJ No C 188 of 7 July 1987) and 15 June 1987 (Portugal) (Case 184/87, OJ No C 210 of 7 August 1987).

3.3.1.2. By Regulation (EEC) No 2095/87 of 13 July 1987 (1), the Council further amended Regulation (EEC) No 1883/78. This amendment makes it the task of the Commission rather than the Council to update as necessary the list of measures corresponding to the concept of interventions to stabilize the agricultural markets in accordance with Article 3(1) of Regulation (EEC) No 729/70 and financed by the EAGGF Guarantee Section.

3.3.2. Commission regulations

3.3.2.1. The EAGGF Guarantee Section finances interest costs on the basis of a standard interest rate fixed at 7% since 1 December 1985, for national funds used for buying in agricultural products. However, owing to the fall in interest rates recorded in 1986 in Germany and the Netherlands, the Commission used its right and reduced that rate to 6% for those two Member States by Regulation (EEC) No 331/87 of 2 February 1987 amending Regulation (EEC) No 467/677 on the method and the rate of interest to be used for calculating the costs of financing the intervention measures comprising buying in, storage and disposal (3).

3.3.2.2. On 29 July 1987 the Commission adopted Regulation (EEC) No 2365/87 on detailed rules for showing in accounts expenditure consequent on specific disposals of butter from public stocks (4). This Regulation lays down the detailed rules for applying Regulation (EEC) No 801/87 (see 3.3.1.1.).

(1) OJ No L 196, 17.7.1987.

(2) OJ No L 32, 3.2.1987.

(3) OJ No L 62, 8.3.1977.

(4) OJ No L 215, 5.8.1987.

Title II

Cash position and management of appropriations

4. System of advance payments and adjustment thereof

The system of advance payments in force since 1971 (*) had to be adjusted (1) so that after the appropriations opened for the EAGGF Guarantee Section for 1987 were used up in November 1987, the Member States themselves had to mobilize the funds necessary for the pre-financing of expenditure chargeable to the EAGGF Guarantee Section and the Commission makes the advance payments on the expenditure entered in the accounts at the beginning of the second month following that in which the advance payments are made by the paying agencies. As a result of this adjustment, approximately 4 800 million ECU paid to beneficiaries in 1987 is charged against 1988 and provision has been made for a similar time lag for the following financial years.

The 1987 budget therefore entails a burden, equivalent to payments made to beneficiaries for slightly over ten months.

5. Advance payments to the Member States (2)

5.1. Decisions on advance payments in respect of 1987

In respect of 1987, the Commission adopted 13 decisions on advance payments for the EAGGF Guarantee Section, 11 of which were normal, one extraordinary for Portugal (in June 1987 following the underestimate of expenditure on aid for sunflower), and lastly in March 1988, one on the recovery of the balances of Community funds which were unused in the Member States after the change in the system of advances.

For the milk non-marketing and dairy herd conversion premiums (see Regulation (EEC) No 1078/77 (3)), 60% of expenditure is financed from the Guarantee Section and 40% from the Guidance Section. Since that Regulation ceased to apply in 1987, the Commission took only nine decisions on advance payments of such expenditure by the paying agencies and departments, one of which was on March 1988 on the recovery of unused balances.

(*) The details of this system and of its operation have been described in earlier financial reports.

(1) See above under 3.2.

(2) See Annexes 15 and 16.

(3) OJ No L 131, 26.5.1977, p. 1.

In this Report, this expenditure is included in its entirety in respect of cash aspects but only up to 60% in respect of budgetary aspects.

5.2. Funds available and expenditure in the Member States during the year
(see Tables 10 and 11 below)

Funds placed at the disposal of the Member States for 1987 expenditure totalled 22 984.4 million ECU, of which 22 984.2 million ECU was for the Guarantee Section and 0.2 million ECU for the Guidance Section (1). Total expenditure charged against 1987 finally totalled 22 965.7 million ECU (2) and the unused balanced recovered in respect of 1987 was 18.7 million ECU.

5.3. Direct payments

The Commission makes direct payments to operators in certain cases. These relate to certain schemes which are not conventional market measures, but measures to increase the scope for disposal of olive oil and flax products. The financing of the latter comes from sums withheld from the aid to be paid to producers.

Thus in 1987 the Commission paid directly to the recipients:

- a) a sum of 2 244 987.30 ECU against appropriations carried over from 1986,
- b) a sum of 2 012 222.92 ECU against appropriations for 1987. Also, a sum of 697 957.27 ECU was committed in 1987 and carried over to 1988, i.e. a total of roughly 4 million ECU for 1987.

Annex 21 provides, for the various measures concerned, an overall picture of the amounts withheld from producers in relation to expenditure and commitments made.

Other schemes are financed from sums withheld from aids. Although this expenditure is financed by the paying agencies and does not therefore constitute direct payments by the Commission, it has also been shown in the Annex to bring out clearly the situation as regard amounts withheld and used.

6. Management of appropriations

From the very outset of the financial year, the problem of availability of appropriations overshadowed their management; it quickly became apparent that they would be inadequate for requirements.

The year began under the provisional twelfths system with a transfer in expenditure in the Member States which could not be made in 1986, estimated at roughly 700 million ECU. The budget, adopted in February 1987 (23 003.5m ECU), was inadequate to cover the expenditure for the twelve months of the year.

-
- (1) These funds available made up the share of the Guidance Section (40%) for milk and milk products non-marketing and dairy herd conversion premiums.
 - (2) Not taking into account direct payments totalling 2.0m ECU.

TABLE No 10

FUNDS AVAILABLE TO AND EXPENDITURE BY MEMBER STATES FOR 1987

(Guarantee and milk premiums (100%))

m ECU

Member State	Balance at 01.01.87	Advance payments for 1987 (including exchange differences)	Total available for 1987	Expenditure charged to 1987	Balance from 1987
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) - (d)
Belgium	2,3	819,2	821,5	821,5	p.m.
Denmark	0,2	1.058,8	1.059,0	1.058,9	0,1
Germany	1,7	3.991,4	3.993,1	3.992,9	0,2
Greece	0,3	1.341,3	1.341,6	1.341,2	0,4
Spain	0,5	606,1	606,6	604,0	2,6
France	7,9	5.655,3	5.663,2	5.662,2	1,0
Ireland	0,1	956,4	956,5	956,3	0,2
Italy	1,6	3.902,4	3.904,0	3.903,5	0,5
Luxembourg	0,2	1,5	1,7	1,5	0,2
Netherlands	1,1	2.738,0	2.739,1	2.727,8	11,3
Portugal	p.m.	147,2	147,2	147,2	p.m.
United Kingdom	0,4	1.750,5	1.750,9	1.748,7	2,2
TOTAL	16,3	22.968,1	22.984,4	22.965,7 (1)	18,7
of which					
Guarantee	15,2	22.969,0	22.984,2	22.965,7	18,5
Guidance	1,1	- 0,9	0,2	p.m.	0,2

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(1) Not including direct payments of 2 012 222,92 ECU.

TABLE No 11

FUNDS AVAILABLE TO AND EXPENDITURE BY MEMBER STATES IN 1987

(Guarantee and premiums (100%))

							(national currency)
Member States	Balances at 1.1.87	Advance payments for 1987	Total available for 1987	Expenditure charged to 1987	Balance from 1987		
	(a)	(b)	(c) = (a) + (b)	(d)	(1)	(e) = (c) - (d)	
Belgium	101.372.034,-	35.243.535.631,-	35.344.907.665,-	35.344.902.828,-	4.837,-		
Denmark	1.351.267,92	8.309.548.000,-	8.310.899.267,92	8.310.616.878,89	282.389,03		
Germany	3.547.231,34	8.278.044.732,34	8.281.591.963,68	8.281.110.676,82	481.286,86		
Greece	43.188.037,-	204.515.007.952,-	204.558.195.989,-	204.502.945.813,-	55.250.176,-		
Spain	75.591.662,40	86.772.000.000,-	86.847.591.662,40	86.481.009.357,00	366.582.305,40		
France	54.067.265,32	38.973.088.046,76	39.027.155.312,08	39.020.049.219,30	7.106.092,78		
Ireland	14.522,60	739.616.259,36	739.630.781,96	739.491.282,97	139.498,99		
Italy	2.286.857.898,-	5.744.833.000.000,-	5.747.119.857.898,-	5.746.460.110.667,-	659.747.231,-		
Luxembourg	8.866.554,-	63.647.623,-	72.514.177,-	63.241.077,-	9.273.100,-		
Netherlands	2.562.445,91	6.405.800.000,-	6.408.362.445,91	6.381.897.519,08	26.464.926,83		
Portugal	24.357,90	23.565.000.000,-	23.565.024.357,90	23.561.957.685,40	3.066.672,50		
United Kingdom	312.265,15	1.259.151.419,64	1.259.463.684,79	1.257.921.805,81	1.541.878,98		

(1) Not including direct payments.

The amending and supplementary budget adopted in July 1987 reduced the appropriations in Chapter 40 for fisheries, which brought total appropriations available up to 22 988.5 million ECU.

6.1. Appropriations available (m ECU)

Original budget	23 003.5 (1)
Supplementary and amending budget	<u>- 15.0</u>
Appropriations available	22 988.5

6.2. Transfers of appropriations

From the beginning of the year it was quickly clear that the shortfall in appropriations would substantially exceed the equivalent of one month's expenditure. In view of the scale of the shortfall and the impossibility of estimating with sufficient accuracy the amount of the shortfalls and surpluses which would appear in the various chapters after slightly over ten months, it was considered suitable to make transfers between chapters at the end of the year only, in the additional period to enable expenditure for the year to be allocated and the financial year to be closed.

For these reasons the Commission proposed to the Council a single series of transfers, which explains the scale, i.e. 2 067.2 million ECU.

The Council approved the proposed transfer on 21 March 1988.

The sectors where major additional requirements became apparent were cereals, sugar, monetary compensatory amounts, oilseeds and protein plants.

As regards the first three sectors, the main reason lies in the price modifications (fall in prices on world markets owing to the collapse of the dollar, which had repercussions on export refunds for cereals and sugar); for monetary compensatory amounts, the cause of the overrun should be sought in the realignment of the central rates in January 1987.

In the oilseeds and protein plants product group, there was also an increase in production, in particular of rape and sunflower.

The product groups where lower expenditure was recorded are milk products and beef/veal.

The introduction of special financing (Regulation (EEC) No 801/87) for the disposal of public stocks of butter authorized a reduction in expenditure for 1987. Such expenditure will be reimbursed from 1989.

The effect of the reduction in milk quotas, together with short-term changes, brought about a reduction in aids for skimmed-milk powder.

Exports of beef/veal declined in quantity and value (lower refund rate).

(1) Title 1B and 2B including 42.7m ECU entered in Chapter 40 for the fishery products market organization. The reduction of 15m ECU relates to that Chapter only.

Lastly, it should be stressed that the expenditure relates to a period of slightly more than 10 months only; this fact can only give a distorted view of the use of appropriations in the various product groups.

6.3. Expenditure

6.3.1. Expenditure charged in respect of 1987 totalled 22 967.7 million ECU. That amount comprises :

- expenditure claimed by the Member States	23 173,9 m ECU
- the financial consequences of the 1983, 1984 and 1985 clearances	-208,16 m ECU
- direct payments	<u>2,0 m ECU</u>
	22 967,7 m ECU

The breakdown in Table No 13 below can in no circumstances be treated as a reliable indication of the actual shares of the Member States, since payment deadlines vary widely from one Member State to the other and since expenditure by paying agencies in any given Member State is not necessarily attributable to that State, the Community being a unified economic area for agricultural products. Thus, for example, certain export refunds for products from one Member State are in fact paid by another Member State.

6.3.2. Budget operations

6.3.2.1. Commitments

	(ECU)
- Global provisional commitments corresponding to advance payments made to Member States in respect of 1987	22 984 203 743,82
- Commitments for direct payments	<u>+ 2 012 222,92</u>
Total	22 986 215 966,74
- Commitments itemized in accordance with budget nomenclature	<u>-22 967 704 752,51 (1)</u>
- Balance of lapsed global commitments recovered by the Commission Decision of 23 March 1988	18 511 214,23
	=====

6.3.2.2. Sums charged as payments

The sums charged as payments total 22 967 006 795.24 ECU. The difference of 697 957.27 ECU vis-à-vis the itemized commitments corresponds to the appropriations committed with a view to expenditure made directly by the Commission, the payment of which had not yet taken place by the end of the year.

(1) Including amounts accruing from the 1983, 1984 and 1985 accounts clearances.

TABLE No 12

Appropriations (with transfers)

(en 1.000 Ecus)						
Sector	Chap.	Original appropriations	Transfers of appropriations	Appropriations available	Expenditure 1987	(1)
Cereals and Rice	10	3.630.000	+ 606.740	4.236.740	4.236.645	
Sugar	11	1.653.000	+ 382.620	2.035.620	2.035.596	
Olive oil	12	1.165.000	- 25.760	1.139.240	1.139.189	
Oilseeds and protein plants	13	2.574.000	+ 700.670	3.274.670	3.274.600	
Fibre plants and silkworms	14	460.000	- 153.080	306.920	306.421	
Fruit and vegetables	15	967.000	+ 150	967.150	967.095	
Wine	16	1.278.000	- 477.680	800.320	800.267	
Tobacco	17	828.000	- 24.390	803.610	803.581	
Other sectors or agricultural prod.	18	52.000	-	52.000	44.471	
Milk and milk products	20	5.901.000	- 887.280	5.013.720	5.012.974	
Beef/veal	21	2.370.000	- 221.300	2.148.700	2.148.665	
Sheepmeat and goatmeat	22	551.000	+ 22.850	573.850	573.835	
Pigmeat	23	234.000	- 75.360	158.640	158.615	
Eggs and Poultry	24	141.000	+ 11.020	152.020	152.005	
Non-Annex II refunds	25	560.000	+ 30.260	590.260	590.249	
ACAs	27	38.000	- 19.960	18.040	18.031	
MCAs	28	324.000	+ 312.910	636.910	636.869	
Other expenditure	29	234.800	- 182.410	52.390	51.217	
Fisheries Marketing Org.	40	42.700	- 15.000(2)	27.700	17.380	
TOTAL		23.003.500	- 15.000	22.988.500	22.967.705	

(1) Including the results of the clearance of accounts for 1983, 1984 and 1985.

(2) Transfer outside EAGGF.

TABLE No 13

Expenditure recorded in the Member States in 1987
by type of financing (1)

Member States	Refunds	Intervention	(m ECU)		
			Totals 1987		1986
			m Ecu	%	%
Belgium	419,6	403,4	823,-	3,55	4,42
Denmark	658,6	420,7	1.079,3	4,66	4,85
Germany	1.445,7	2.550,4	3.996,1	17,24	19,47
Greece	81,9	1.271,8	1.353,7	5,84	6,40
Spain	150,9	453,2	604,1	2,61	1,23
France	3.074,8	2.626,3	5.701,1	24,60	24,70
Ireland	340,4	622,3	926,7	4,15	5,50
Italy	540,4	3.407,2	3.947,6	17,03	13,87
Luxembourg	1,4	0,1	1,5	0,01	p.m.
Netherlands	1.777,7	970,4	2.748,1	11,86	10,33
Portugal	3,3	143,8	147,1	0,63	0,14
United Kingdom	880,1	929,5	1.809,6	7,81	9,06
TOTAL MS	9.374,8	13.799,1	23.173,9	99,99	99,97
Direct payments	-	2,0	2,0	0,01	0,03
TOTAL EEC	9.374,8	13.801,1	23.175,9	100,00	100,00

(1) This does not take into account the results of the clearance of the 1983, 1984 and 1985 accounts (- 208.2m ECU). The totals by Member State including the results of the clearances are given in Annex 2.

6.4. Carryover of appropriations

The following 1987 appropriations committed for direct payments (see above) were automatically carried over to 1988 :

Item 1221 (olive oil)	315 457,27 ECU
Item 1401 (flax)	<u>382 500,00 ECU</u>
	697 957,27 ECU
	=====

2 244 987.39 ECU of the 3 495 415.51 ECU in 1986 appropriations which were automatically carried over to 1987 were used.
The residual amount of 1 250 428.21 ECU lapsed.

6.5. Summary of the execution of the 1987 budget

1987 began without a budget then carried on with a budget considered insufficient once it was adopted, as the appropriations available could only cover barely more than 10 months' expenditure.

The amending and supplementary budget reduced the appropriations of the EAGGF Guarantee Section for the fisheries market organization.

Despite a very sharp trend towards an increase in the tempo of expenditure (forecasts for expenditure claimed by the Member States remained very high throughout the year), the Commission exercised special caution when taking decisions on advance payments.

This caution was dictated by the need for a fair apportionment between the Member States of the appropriations available since it had become clear from the beginning of the year that they would fall short of actual requirements.

Execution of the EAGGF Guarantee appropriations of the 1987 budget, including fisheries, can be summarized as follows :

Original budget	23 003 500 000,00 ECU
Transfer from EAGGF Guarantee section	<u>- 15 000 000,00 ECU</u>
	22 988 500 000,00 ECU
Sums charged as payments	<u>22 967 006 795,24 ECU</u>
	21 493 204,76 ECU
Appropriations committed and automatically carried forward to 1988	<u>697 957,27 ECU</u>
Unused appropriations lapsed	20 795 247,49 ECU
	=====

TITLE III

INVESTIGATIONS, IRREGULARITIES AND RELATED WORK

7.1. Verification of expenditure chargeable to the EAGGF Guarantee Section

The Member States' authorities are responsible for the proper implementation of Community regulations and it is therefore their task, in the first instance, to check that operations financed by the EAGGF have actually taken place in accordance with requirements, and to prevent or prosecute irregularities and recover any sums wrongly paid.

The checks made by the national authorities are supplemented on a case-by-case basis by the Commission. For this purpose, the Commission may use legal instruments (see point 7.3) which, apart from checks made when the accounts are cleared, allow it either to ask the Member States to start administrative enquiries or to proceed itself with special verification, or to organize selective checks. The latter generally concern all the Member States, but relate to problems that have cropped up in respect of a given product group or sector.

7.2. Selective checks

A selective check was carried out at the end of 1986 in conjunction with the Guardia di Finanza in Italy on wine distillation operations and a report being sent to the Italian authorities in early 1987. The latter have undertaken to notify further action which they intend taking. By the end of 1987, the Commission staff had not yet received any communication from Italy on the subject.

In addition, between June and December 1987, Financial Control conducted, in conjunction with Directorates-General VI and XXI, a series of inspections in the Member States to see how the latter verify the beef/veal content of beef/veal preparations falling within Common Customs Tariff heading 16.02 B.III.B (since 1 January 1988 this is heading 1602 50 90 of the Combined Nomenclature) in order to calculate the export refund. The check had been authorized by the Commission on 7 January 1987. A report on the subject should be submitted soon to the Commission.

7.3. Special checks and investigations

The Commission has two legal instruments on the basis of which special checks and investigations may be made:

- (a) Article 9 of Regulation (EEC) No 729/70 authorizing, if the Commission deems necessary, a special check with the optional involvement of national officials, and
- (b) Article 6 of Regulation (EEC) No 283/72 to refer to a Member State a precise request for an administrative investigation in which Commission officials may take part where it considers that operations financed by the EAGGF Guarantee Section have or may have involved irregularities.

7.3.1. In 1987, 10 administrative investigations were started at the request of the Commission, broken down as follows:

Sectors	B	D	DK	EL	ES	F	IRL	I	L	NL	P	UK	TAL	TO
Feedingstuffs	1													1
Beef/veal						1		1						2
Milk products	1							1						2
Fruit and vegetables								1						1
Cereals							1	1					1	3
Other (forged documents)		1												1
TOTAL	2	1				1	1	4					1	10

One of the three investigations into cereals was that which the Commission asked the Italian Government to conduct in order to verify areas declared as under durum wheat and thus qualify for Community production aid.

The Commission took an intensive part from time to time in that investigation.

The Italian authorities have forwarded a summary of the findings of checks conducted and approximately 3 300 reports on checks of individual beneficiaries. The conclusions of the investigation are still to be finalized and forwarded to the Commission.

7.3.2. Special checks carried out in 1987 by the Commission total nine, broken down as follows:

Sectors	B	D	DK	EL	ES	F	IRL	I	L	NL	P	UK	TAL	TO
Tobacco				1										1
Oilseeds						1		1						2
Cereals								1						1
Wine		1		1	1	1		1						5
TOTAL		1		2	1	2		3						9

The aim of the special check on wine was to collect a statistically representative number of samples of table wine under long-term storage contracts in each wine-producing Member State in order to check that the composition of such wine meets the Community provisions applicable.

In view of the great number of samples to be analysed (650), the findings of the analyses will not be available for several months.

For tobacco, checks related to the quality of products in intervention storage. Samples were collected at several places of storage. The findings of analyses are not yet available.

7.4. Mutual information system

This system, used by the Member States and the Commission staff, comprises two aspects:

7.4.1. Prompt exchange of information is carried out on the basis of Article 4 of Regulation (EEC) No 283/72 on cases of irregularities which may have effects outside the Member State in which they have been discovered or which relate to a new fraudulent practice.

From 1972 to 1987, these cases of irregularities break down as follows:

Year	B	D	DK	EL	ESP	F	IRL	I	L	NL	P	UK	COM	TAL
1972-1982	25	12	0	0	-	15	14	2	0	3	-	59	12	142
1983	4	0	0	3	-	1	3	0	0	0	-	2	0	13
1984	1	0	0	1	-	1	0	0	0	0	-	0	3	6
1985	1	1	0	1	-	1	0	0	0	0	-	1	2	7
1986	1	1	1	0	0	0	0	0	0	0	0	1	4	8
1987	0	0	0	0	0	0	0	0	0	3	0	0	7	10

The product groups concerned are beef/veal (2), milk products (3), wine products (1), olive oil (1), cereals (1) and poultry (1). The last case concerns the seizure of blank customs clearance certificates, already signed and stamped by the authorities of a non-member country.

Although slightly up on the last three years, the number of cases which were the subject of prompt exchanges of information is still not satisfactory. Seven cases out of ten were notified at the instigation of the Commission and the other three cases come from a single Member State.

7.4.2. Regulation (EEC) No 1468/81 provides for mutual assistance between the competent national authorities and cooperation between the national authorities and the Commission, with a view to ensuring proper application of customs and agricultural regulations.

This Regulation is administered by the Directorate-General for the Customs Union and Indirect Taxation, but in conjunction with the Directorate-General for Agriculture whenever agricultural provisions are involved. For 1987, nine cases of irregularities concerning agricultural products were notified under this Regulation.

7.5. Irregularities detected

Irregularities detected are the subject of quarterly reports to the Commission under Articles 3 and 5 of Regulation (EEC) No 283/72. Details of notifications in 1987 are given in Annex 22.

The user's attention is drawn to the fact that certain figures in the table in Annex 23 differ substantially from those given in the Financial Report for 1986. This is due to the fact that through data processing, the figures for 1971 to 1979 inclusive were "cleaned up" and data forwarded by Belgium and the United Kingdom from 1971 to 1986 were updated.

7.5.1. Cases of irregularities detected and notified (not including the milk non-marketing premium):

	1971 - 1979	1980	1981	1982	1983	1984	1985	1986	1987
m ECU	15,203	19,93	11,79	30,83	7,32	7,70	11,57	23,50	87,36
of which									
recovered:	3,765	2,38	4,56	2,04	3,11	1,31	1,55	2,55	1,31
Number of cases	Annual average: 77 cases (1971 to 1982)				181	128	230	313	385
Amounts in m ECU	Annual average: 6,48 (1971 to 1982)				Annual average for the latest 5 years:	27,49			

As compared with previous years, the number of cases notified in 1987 and in particular the aggregate sum involved are a good deal higher. It is clear that results recorded in 1986 and particularly in 1987 are partly due to efforts undertaken, in particular by the Member States, to achieve better application of Regulation (EEC) No 283/72.

Article 8(2) of Regulation (EEC) No 729/70 lays down the criteria according to which financial consequences of fraud and irregularities are in principle borne by the Community. They must be borne by the Member States in exceptional cases where the loss is chargeable to the national authorities.

Where a Member State declares that an amount cannot be recovered, it is required, pursuant to Article 5(3) of Regulation (EEC) No 283/72, to inform the Commission in detail (by an explanatory memorandum) of the circumstances and reasons for that situation.

At present 66 cases declared as being definitively unrecoverable have been identified and action is being taken to prepare appropriate decisions, to be preceded by consultations with the Member States concerned.

For certain of those cases, the Member States concerned have been requested to provide their explanatory statements as soon as possible.

For 1987, the number of cases of irregularities having financial implications for EAGGF funds breaks down by Member States as follows:

	B	D	DK	EL	ES	F	IRL	I	L	NL	P	UK	TOTAL
Number of cases	13	52	12	1	0	75	8	131	0	0	0	93	385
Amounts in m ECU	2,637	0,419	0,141	0	0	3,771	1,893	75,117	0	0	0	3,384	87,363
										(1)			

Those figures show that while the imbalance criticized by the Commission in recent years does continue, it is not the same as before. The imbalance now lies between the "large countries", which account for 91% of the number of cases of irregularities notified and 94% of the relevant expenditure, and the "small countries", which account for the remainder.

The Commission will draw the relevant conclusions when continuing its work to improve the application of Regulation (EEC) No 283/72.

(1) These figures for the Netherlands relate to the first three quarters of 1987. Figures for the fourth quarter have not been forwarded to the Commission (this also applies to the tables in Annexes 22 and 23).

7.5.2. Irregularities notified concerning the milk non-marketing premium:

	1979	1980	1981	1982	1983	1984	1985	1986	1987
m ECU	0,175	0,460	0,675	1,476	1,561	1,732	1,833	0,581	0,252
of which recovered	0,111	0,252	0,330	0,623	0,656	0,754	0,781	0,126	0,043

For 1987, the breakdown of cases notified and relevant amounts by Member States is as follows:

	D	DK	F	IRL	NL	UK	TOTAL
Number of cases	13	4	0	1	1	7	26
m ECU	0,208	0,009	0	0,004	0,003	0,026	0,252
of which recovered	0,026	0,009	-	0	0,003	0,004	0,043

The number of cases of irregularities, not all of which are a matter of deliberate fraud, and the relevant financial implications, detected on verification by the competent national authorities under Regulation (EEC) No 1078/77 with the view to ensuring that the farmers meet the criteria for qualifying for each of the instalments of the premium, were well down in 1987 on the figures for 1986.

Whilst it is true that there is still an uneven distribution of the number of cases detected for the grant of the milk non-marketing premium in the Member States, the skew was less marked than in 1986 because of the decline in the total number of cases, and allowance must be made for the widely differing numbers of beneficiaries from one Member State to another.

While the Federal Republic of Germany notified the most cases in absolute terms, it is only third or fourth when the number of beneficiaries - very high in that country - is allowed for.

Although that measure (milk non-marketing premium) expired at the end of the 1981 milk year, a certain amount is still entered in the budget item for that premium, to honour contracts concluded before it expired. It is clear that this number of contracts, the amounts provided annually for the purposes and consequently the number of irregularities detected will fall progressively in forthcoming years.

7.6. Financial scale of irregularities

As compared with 1986, the number of irregularities notified increased (+24%), but the amount of expenditure wrongly paid soared (+205%). The product group most concerned are fruit and vegetables (rising from 10 to 69m ECU) and oils and fats (rising from 0.8 to 5.6m ECU).

According to information forwarded by the Member State (Italy) which was largely responsible for the above increase, the aggregate claim of 69 million ECU for fruit and vegetables (see table in Annex 22) represents all expenditure for the 58 cases under investigation and not an accurate figure for sums wrongly paid out. The amount to be recovered, which is likely to be less than the expenditure, will be fixed by the national courts.

7.7. Recovery of amounts wrongly paid

By the end of 1987, there had been recoveries, shown in the table in Annex 22, in 147 cases, i.e. 38% of the total number of cases notified but only 1.5% (1.311 million ECU) of the total amount to be recovered. The reason for this is that where the sums involved are very large, the operators explore all available legal means to endeavour to defend themselves and the recovery procedure is generally deferred until judgment, and sometimes until appeals have been completed. The Commission has no direct power to speed up the work of the courts, which can last several years.

The table in Annex 23 shows expenditure wrongly made and recoveries for the period from 1971 to 1987 inclusive.

7.8. Meetings of the EAGGF Irregularities Group

These meetings, held pursuant to Article 7 of Regulation (EEC) No 283/72, are chaired by an EAGGF representative and comprise Commission staff members and Member States' representatives having special responsibilities for audit and investigation work.

In 1987, 19 restricted meetings were held at which a large number of specific cases were discussed, mainly concerning wine products (5 meetings) and beef/veal (6 meetings). In 1987, three plenary meetings were also held (including 1 two-day meeting) at which a number of presumed or known cases of irregularities were examined (some of which could well have substantial financial implications), and action to be taken was discussed.

7.9. Computerization

In 1987, work on developing the data base, which has been dubbed IRENE (IRrégularités, ENquêtes, Exploitation), continued with the introduction of new cases, the development of scanning procedures and improvement of the presentation of data.

By the end of 1987, 3 500 cases had been input into the base by the EAGGF. Experience has already allowed numerous improvements to be made to the base itself and has enabled data already input to be corrected or supplemented.

This work is almost completed for notifications from the Member States. It will be undertaken as soon as possible for investigations requested by the Commission or conducted by the latter.

7.10. Audit of commercial documents

Under Directive 77/435/EEC, it is the responsibility of the Member States' competent authorities to carry out regular and systematic verification of the commercial documents of firms receiving or owing sums under the EAGGF Guarantee Section.

In 1987, continuing its task of monitoring the implementation of that Directive, the Commission studied the problems in the Member States as regards its interpretation and more especially those concerning the special chapter which the Member States must draw up in their annual report under Article 4 of Regulation (EEC) No 729/70, in order to be able to analyse the systems applied and the results obtained in the various Member States.

Title IV

Accounts clearance

8.1. Verification of EAGGF Guarantee Section expenditure and clearance procedure

8.1.1. In 1987 the Commission took the formal decision regarding the clearance of the 1983, 1984 and 1985 accounts. It was therefore possible to make good the time lost in the verification of EAGGF guarantee expenditure for the common agricultural policy as a whole to the extent that the laws and the clearance procedures provided for by the latter so permitted.

8.1.2. In 1987, the EAGGF started work on clearing the 1986 accounts, the first financial year to which the systems audit method applies in accordance with the methods described in the EAGGF Guarantee Section audit manual.

Systems audit replaces the selective checks method applied when the backlog in clearance was being worked down. Such selective checks were generally confined to examining individual files, the number of which was determined by the time available for the check.

The financial consequences of the incorrect application of the Community rules, detected during a check based on the systems audit, are established in accordance with the same criteria as those used in the past for selective checks: a financial correction is made when an incorrect application of the Community provisions by the Member State is noted.

The introduction of the systems audit involves a very heavy workload in the first few years. In view of the time limits laid down for the clearance of accounts, a transitional period of several years should be provided for the implementation of this new system. During that period, some of the measures to be checked in respect of a financial year will be the subject of a systems audit, others will be the subject of a selective check, while the checking of certain measures must occur during the clearance of the accounts for the following year. The drafting of the annual verification programme for 1986 is described hereafter in point 8.4.

8.1.3. The accounts clearance procedure applied pursuant to Regulations (EEC) Nos 729/70 and 1723/72 involves numerous, complex administrative operations to be followed until formal clearance, including the following :

- sending in by the Member States' of exhaustive claims relating to their annual expenditure chargeable to the EAGGF Guarantee Section, on the basis of a memorandum sent to the Member States by the Commission staff;
- checking by the Commission departments concerned of the claims on the basis of the supporting documents presented;
- verification on the spot, by product and category of expenditure, at the paying agencies;

- drafting of a report on checks by product and paying agency;
- formal forwarding of findings of checks to the Member States;
- Member States' replies to observations made and forwarding of any additional documents and evidence;
- bilateral meetings between the Commission staff and the Member States to settle any disputes arising and to clarify positions;
- consultations between the Commission departments concerned (EAGGF, divisions relating to markets in the various agricultural products, Financial Control, Legal Service).
- drafting of an overall report on the findings of checks and subsequent decisions relating to the clearance of accounts;
- formal consultation of the EAGGF Committee on the draft decisions;
- presentation of a decision setting out the grounds on which it is based to the Commission;
- formal decisions by the Commission clearing the accounts for each Member State for each year.

In addition, "preventive checks" and interpretations of clauses in legislation given in response to requests from Member States have become very important. "Preventive check" means the active participation of verification staff in the drawing up of implementing decrees, in particular as regards the implementing regulations of the Commission. The aim of preventive checks is to improve the verification provisions provided for in those regulations and to simplify or clarify such provisions so that their practical application by the Member States is uniform and beyond dispute. The Commission's replies to requests from the Member States regarding the proper interpretation of agricultural provisions involving expenditure are the subject of ongoing consultation between the competent Commission departments.

8.2. 1983

For 1983, the total amount of expenditure claimed was 15 302.4 million ECU, 94 million ECU under Regulation (EEC) No 1078/77. 67 million ECU should be added for expenditure set aside from the clearance of the 1982 accounts.

By decision No 87/368/EEC of 19 June 1987, the Commission took a formal decision regarding the clearance of the 1983 accounts. That decision was preceded by a rather protracted special verification of international export aids granted by Greece.

The results of the clearance procedure by Member State are given in Annex 25; the financial results amount to 76.7 million ECU to the Community budget.

8.3. 1984 and 1985

The clearance of the 1984 accounts relates to 17 658.5 million ECU, and of the 1985 accounts to 19 271.9 million ECU. For 1984, 18.2 million ECU are added for expenditure which was set aside when the 1983 accounts were cleared.

By Decisions Nos 87/468/EEC and 87/469/EEC of 18 August 1987, the Commission defined its position regarding the clearance of the 1984 and 1985 accounts. Some expenditure had to be set aside from that Decision because additional checks were deemed necessary. Furthermore, some Member States were authorized to provide additional evidence for the verification of expenditure not endorsed. By the amendment adopted by Decision No 87/541/EEC, the Commission carried out the necessary adjustments and disallowed claims totalling 122.4 million ECU for expenditure by the Member States for 1984 and 72.2 million ECU for 1985.

8.4. 1986

The clearance for 1986 relates to expenditure claimed amounting to 21 700 million ECU. The dates at which figures for 1986 expenditure were forwarded to the Commission staff are given in Table No 13. Several Member States again failed to meet the deadline for forwarding claims and subsequently made numerous corrections and provided additional information. This situation slows down and complicates clearance work considerably.

Table No 14

Member States	Date	1986
		Amount in national currency
Belgium	3.07.1987	43.082.434.291
Denmark	23.06.1987	8.458.640.947,29
Germany	23.06.1987	9.426.085.737
Greece	24.06.1987	191.203.940.557
Spain	30.06.1987	33.025.661.087
France	28.08.1987	36.917.486.578,15
Ireland	21.12.1987	883.866.189,87
Italy	12.11.1987	4.511.943.678.667
Luxembourg	8.07.1987	88.483.157
Netherlands	30.06.1987	5.510.718.095,36
Portugal	22.07.1987	5.826.808.968,00
United Kingdom	6.07.1987	1.293.904.668,65

As indicated in point 8.1.2., systems audit was applied for the clearance of the 1986 accounts. When implementing that method, the EAGGF applied the procedures set out in the audit manual.

The procedure followed by the EAGGF entailed two main stages :

- (1) The first stage involved preparing a general verification plan. For each item of expenditure claimed, an analysis was made of the risk of error. In view of the relative scale of expenditure, a decision was taken as regards the degree of verification to be provided for.

This analysis showed that to verify 1986 guarantee expenditure, more than 50 systems in more than 20 paying agencies would have to be audited. Since in previous years systems were audited only in respect of export refunds and certain other selected areas, no checks had ever been carried out previously on most of the systems selected. Under these circumstances, the EAGGF decided to spread the first checks over a period of several years, and then to draw up a programme which, for the verification of 1986 expenditure, proposed that a full check (including a systems audit) be applied to measures administered by 45 different systems in 15 paying agencies. The schemes selected represented approximately 35 % of total claimed expenditure. Of the remaining expenditure, approximately 20 % was to be verified by selective checks similar to those in previous years.

The procedure adopted by the EAGGF to draw up its verification plan may be illustrated by four measures selected for a full check :

(i) Cotton production aid

This measure was selected because it accounts for a substantial share of expenditure to Member States where it is applied, i.e. more than 25 % of claimed expenditure in Greece and more than 50 % of claimed expenditure in Spain.

(ii) Tobacco premium

Seven Member States claimed expenditure for this scheme. After an analysis of the risks, it was decided to break them down into three groups :

- (a) Greece and Italy : expenditure in respect of tobacco premiums represented a substantial part of total claimed expenditure i.e. 18 % for Greece and 10 % for Italy. The EAGGF considered that it would be forced to conduct a full check of this scheme to verify the accuracy of total expenditure claimed by the Member States.

- (b) Belgium, France and Germany : expenditure for tobacco premiums represented a low proportion of claimed expenditure, namely 0.6 % in Belgium, 1.0 % in Germany and 1.4 % in France. Furthermore, the EAGGF was convinced that following its checks in previous years, the risk of error was minimal. Consequently it considered that a full check was not needed.
 - (c) Spain and Portugal : although the amount claimed for tobacco premiums was low a full check was deemed necessary since these countries were applying the scheme for the first time and no EAGGF verification had ever been carried out on them.
- (iii) Co-responsibility levy on cereals

This scheme was applied for the first time in 1986 and it was decided it should be examined in depth; in the initial years the scheme presented a greater likelihood of errors in interpretation and application. For this scheme the amounts claimed by the Member States therefore played no part in the decision to select it for the purposes of a full check.

- (iv) Suckler-cow premiums

This scheme accounts for only approximately 2.5 % of guarantee expenditure for beef/veal. However, the verification conducted by the EAGGF in a Member State in connection with the 1984 and 1985 clearance showed that checks at local level were often inadequate. Consequently, it was considered that this scheme presented a higher-than-average risk and it was decided to conduct a full check in several Member States.

In addition, it was decided to carry out a full check of 12 other schemes and to continue the systems audit for the verification of export refunds and the additional levy.

- (i) Export refunds

In 1986 the EAGGF carried out check on eight paying agencies and systems audit of two additional paying agencies, ONILAIT and FIRS.

- (ii) Additional levy on milk

In 1986, the EAGGF carried out the audit of the system applied in Greece; systems audits on Spain and Italy are planned for 1988. These audits brought to light a number of deficiencies in the system in the Member States, which have been described in the last financial reports (point 8.6).

(2) Implementation of the programme

In June 1987 the EAGGF began the verification programme. By the end of the year inspection visits had been made to about 12 paying agencies in order to audit some 30 systems. At the end of 1987 verification work was still under way.

8.5. Potential claims (1) of the Member states or the EAGGF under the accounts clearance procedure

At 31 December 1987, the situation as regards potential claims of the Member States or the EAGGF under the accounts clearance procedure was as follows :

Table No 15

Potential claims of the Member States or the EAGGF
under EAGGF Guarantee Section accounts clearance procedure
(at 31 December 1987)

Member States	Potential claims of the Member States in national currency	Potential claims of the EAGGF in national currency
1. On the basis of judgments handed down by the Court of Justice of the European Communities (CJEC) in 1987		
Belgium	10.925.851	-
Denmark	9.352.701,04	-
Germany	309.084,24	-
France	8.057.325,16	-
Ireland	3.254.908,53	-
Italy	882.654.225	-
Netherlands	31.971.906,61	-
United Kingdom	29.344,43	-

(1) "Potential claims" are amounts, in dispute or not, on which, pending a decision of the Court of Justice on the basis of supplementary information, the Member States have not yet made a decision and which will lead to either an increase or a decrease in the expenditure of future financial years.

Member States	Potential claims of the Member States in national currency	Potential claims of the EAGGF in national currency
2. Pending Court of Justice judgments		
Denmark	184.255.882,58	-
Germany	5.934.225,13	-
Greece	11.525.888.675	-
France	54.252.196,49	-
Italy	47.370.815.692	-
Netherlands	150.887.057,63	-
United Kingdom	45.624.275,37	-
3. Provisional disallowances and other cases		
Italy	29.457.393.233	

Timetable

The amounts given under heading 1 are claims of the Member States which were cleared in 1988 by amending the 1985 clearance.

For the amounts under heading 2, the determination of the final amount of the claim of the EAGGF (or, where appropriate, of the Member State) and the financial year for which the amount will be entered in the provisional budget will depend on how long the proceedings before the Court last.

The amount given under heading 3 was also settled in 1988 under the amendment of the 1985 clearance or in respect of the 1986 clearance.

8.6. Appeals against accounts clearance decisions

Since the last financial report, the Court of Justice has handed down judgments in several cases filed by the Member States against clearance decisions.

In Case 337/85 (Ireland/Commission) concerning the 1980 and 1981 clearance and involving approximately 2.9 million ECU, the Court annulled the Commission's decisions. In those cases, the Commission had disallowed claims in respect of goods exported from a Community port and stored for reasons not connected with transportation in another Community port before final consignment from the geographic territory of the Community. In view of the 1973 gentleman's agreement, the Court takes the view that departure from the geographic territory occurs on departure from the former port. The Commission is at present considering whether the existing regulations should be amended in order to avoid any adverse economic consequences as a result of this judgment.

In Cases 342/85 and 343/85 (Italy/Commission) relating also to the 1980 and 1981 clearance and concerning four points of contention representing a total of 7.9 million ECU, the Court annulled the clearance decisions in respect of 0.4 million ECU. The Court took the view that the payment of an additional amount of aid for the processing of skimmed-milk powder into compound feedingstuffs in the case of a change in the green rate of the lira between the date of sale of the public stock and the date of processing was not an infringement of Community rules. However, the Court upheld the Commission's decision to disallow claims where checks had not been carried out by the Member State within the time limit laid down by the Community rules. This will be significant in future for the improvement of the administrative procedures provided for by the Member States.

In several cases (325,326,332,336,346,348/85 and 237,239/86) concerning the financial consequences of alleged overfishing (1981 and 1982 clearances) and relating to approximately 17 million ECU, the Court also annulled the Commission's decisions, on the grounds that the Commission's proposals relating to catch quotas cannot rank as Community rules within the meaning of Article 2 of Regulation (EEC) No 729/70, failure to comply with which could invalidate claims for financing. However, the Court explicitly recognized that expenditure resulting from the violation of Community conservation measures cannot be financed by the EAGGF. This principle will be applied from 1983 as the Council has fixed quotas as from that year.

When the 1980-1981 accounts were cleared, the Commission disallowed export refunds for beef/veal preparations because Denmark allowed a rate of 30 % fat for the meat content although the Community regulation defined the content as meat not including fat. According to the Commission, any fat, including intra-muscular fat not visible to the eye, was not to be taken into account when calculating the meat content. In its judgment in Case 349/85, the Court considered that both viewpoints went too far. According to the Court, all visible fat should be excluded; however, "normal" fat in muscular tissue forms part of the meat in accordance with the Regulation in question. It accordingly annulled the Commission's decision. Since it involved only a partial reversal of the calculation disallowing financing, the amount properly chargeable following the judgment must be established on the basis of information to be provided by Denmark. The judgment will also lead to reimbursements for France and the United Kingdom, which had accepted a 10 % fat allowance.

An appeal was also made against the 1981 clearance decision by the company CNTA and a bank which had provided a guarantee for a certain amount. The appellants pointed out that the decision notified to France adversely affected them, since the disallowance of financing of aid for the processing of sunflower seed had resulted in France's requiring a security guaranteeing the possible reimbursement of the aid received by the recipient, the company CNTA. The Court of Justice dismissed these appeals as inadmissible.

The Court also handed down two judgments on appeals by the Netherlands against the 1980-1981 (Case 327/85) and 1982 decisions (Case 238/06). The Court dismissed the appeal by the Member State, thereby endorsing the Commission's refusal to finance aid to skimmed milk processed into compound feedingstuffs and to skimmed-milk powder, in particular intended for feed for calves, in respect of a total amount for the two disputes of approximately 40.4 million ECU, to which the financial correction for 1983 must be added 9.4 million ECU), in view of the reservations in that report. The Court agreed with the Commission that the frequency of the checks conducted by the Netherlands did not sufficiently comply with the obligations resulting from the regulations and that infringement was sufficient in itself for the expenditure to be disallowed. The Court by this judgment stressed once more that the principle of proportionality was not applicable to the accounts clearance procedure.

The Court's judgment in Case 23/84 noted the violation of the Community provisions by the differential prices system applied by the Milk Marketing Boards (MMB). In its judgment in Case 347/85, the Court noted that the illegal difference in milk prices was reflected in the prices of the various processed products (butter, skimmed-milk powder, etc.), that this led to an increase in the production of certain products at higher manufacturing prices, and that this was likely to lead to a rise in EAGGF expenditure. In this very important judgment, the Court endorsed the Commission's argument that it is sufficient for the latter to demonstrate the existence of an infringement leading to an increase in EAGGF expenditure, even if the actual amount of that increase cannot be calculated accurately. The Court dismissed outright the appeal by the United Kingdom, which requested that account also be taken of the favourable consequences for the EAGGF as a result of the reduction in Community expenditure for other products on account of the measure challenged. The total amount of the financial corrections, which thus became definitive, was approximately 64 million ECU for 1980 to 1984.

As regards the clearances of accounts decided by the Commission since the last Financial Report was drawn up, i.e. the clearance of accounts for 1983, 1984 and 1985, including the additional decision for the latter two years of 21 October 1987, the following appeals have been filed by the Member States:

TABLE No 16

List of appeals filed by the Member States on the clearance of accounts
for 1983, 1984 and 1985

Case number	Member State	Expenditure concerned	Reference to Summary Report	Amount, in national currency
258/87	Italy	a) Sale of skimmed-milk powder (R. (EEC) No 368/77 - marking of bags; lack of analysis checks)	3.3.2.1./83	6.905.742.049 1.350.568.120
		b) Conversion rate for processing of citrus fruit	3.7.1.c./83	2.824.069
		c) Special carry-over premium - fisheries/DOMAR	3.12.2./83	<u>101.983.620</u> 8.361.117.858
261/87	Netherlands	Aid for skimmed-milk powder (R. (EEC) No 1725/79) (cf. 327/85 + 238/86) : judgments of 25 February 1988	3.3.2.2./83	25.517.158,10
262/87	idem	Export refunds for mackerel (idem 326/85 + 237/86 : judgments of 15 December 1987)	3.12.1.1./83	8.998.375
260/87	UK	MMB (idem 347/85 : judgment of 24 March 1988)	3.3.3./83	26.557,834.53
259/87	GR	Sale of 30 000 tonnes of common wheat	3.2.10./83	1.116.687.968
263/87	DK	Grana padano	3.1.16./83	82-83: 4.710.776
			3.1.5./84-85	1984: 1.007.099 1985: <u>1.525.762</u> 7.243.637
337/87	I	- Sale of skimmed-milk powder, R. (EEC) Nos. 368/77 and 443/77 (marking of bags; standing checks (cf. Case 258/77))	3.3.1.1.b)/84-85	2.859.906.880
		- Conversion rate for citrus fruit (cf. 258/87)	3.7.1./84-85	6.596.037.331
		Carry-over premium for fisheries	3.12.2./84-85	<u>155.417.885</u> 9.611.362.096
338/87		- Skimmed-milk powder (cf. 258/87 + 337/87)	3.3.1.1.b)/84-85	8.330.744.500
		- Conversion rate for citrus fruit (cf. 258/87 + 337/87)	3.7.1./84-85	602.237.970
		- Special carry-over premium (id.)	3.12.2./84-85	<u>196.711.020</u> 9.129.693.490
333/87	D	Special aid for liquid milk (farm butter), R. (EEC) Nos. 2793/77 and 1105/68	3.3.2.2./84-85	84:1.215.824,98 85: <u>1.094.472,94</u>
				2.310.297,92

Case number	Member State	Expenditure concerned	Reference to Summary Report	Amount, in national currency
334/87	GR	a) Export subsidies	a) 3.1.6./84-85	a) 236.191.731
		b) Time limit for payment - MCA	b) 3.1.7./84-85	b) 17.351.158
		c) <u>Force majeure</u> - refunds	c) 3.1.13./84-85	c) 316.772.837
		d) Oils and fats : submission of packaging aid applications directly to paying agency	d) 3.4.1.2b/84-85	d) 12.465.661
		e) Belated taking over of olive oil in intervention storage	c) 3.4.1.3./84-85	c) <u>17.604.883</u>
				600.386.270
335/87		a) Export subsidies (idem 334/87)	a) 3.1.6./84-85	a) 586.145.544
		b) Time limit (idem 334/87)	b) 3.1.7./84-85	b) 17.351.158
		c) Oils and fats (idem 334/87)	c) 3.4.1.2b/84-85	c) 31.315.095
		d) Barriers to export of olive oil	d) 3.4.1.4./84-85	d) 23.598.504
		e) Dried grapes (national aid)	e) 3.7.3./84-85	e) <u>469.676.579</u>
				1.104.488.376
8/88	D	a) Suckler-cow premium	a) 3.6.2./84-85	1984: 222.376,22 1985: 182.636,48
		b) Ewe premium	b) 3.6.4.2./84-85	1984: 1681.980,64 1985: <u>1596.934,47</u> 3.683.927,81
10/88	I	- Calf premium	3.6.3./84-85 Add. 2.6.	19.045.553.222

It should be noted that appeals filed in respect of a financial year may have financial implications for the following financial years, in view of the general reservation provided to that end in each clearance decision. The reservation is made in order to avoid unnecessary repetition of appeals on the same points.

It should lastly be pointed out that Denmark, which filed an appeal against the 1983, 1984 and 1985 clearance decisions disallowing claims for expenditure for the homogenization or preservation by cooling of cereals in intervention storage, subsequently withdrew its appeal. The amount of approximately 8.1 million ECU is therefore definitively disallowed.

8.7. Illegal national aids and "upstream" infringements

The general lines of the Commission's approach to the scrutiny of incompatible national aids or infringements, from the angle of any impact they may have on agricultural expenditure, were described in point 8.3 of the Financial Report on 1985. That approach continued to be followed when the 1983 to 1985 accounts were cleared. The following cases where financing was disallowed may be quoted as examples :

- quota overfishing by several Member States (1983 to 1985);
- differences in the price of milk applied by the Milk Marketing Boards in the United Kingdom, depending on the use made of the milk (1983 and 1984);
- national aid to producer organizations in the fisheries sector in the framework of the guide price system in France (1983);
- barriers to trade in olive oil in Greece (1985);
- prohibition on export of dried grapes from the 1983 harvest in Greece (1985).
- failure to comply with Community provisions concerning the minimum size of fish in France (1983 to 1985).

The first two cases followed claims disallowed when previous accounts were cleared, which resulted in appeals to the Court of Justice. In the Milk Marketing Boards case, the Court delivered a judgment which fully vindicated the Commission (see point 8.6.). In the case of overfishing, the judgments of the Court (see also 8.6.) confirmed the Commission's position. The actual existence of quotas from 1983 cannot be questioned. As regards the "upstream" infringements, these judgments confirm previous judgments of the Court and the positions adopted by the Commission on that basis.

Appeals are pending at present before the Court for cases of barriers to trade in olive oil and dried grapes.

It should be noted that other cases which have given rise to reasoned opinions in the framework of the infringement procedure pursuant to Article 169 of the EEC Treaty were also taken up when the accounts were cleared, and the corresponding expenditure was disallowed. Those cases are, however, classic cases of non-conformity of expenditure following, for example, the illegal extension of export licences or the belated implementation of Community regulations, and their procedural aspects are only secondary. The analysis of the financial implications resulting from infringements and illegal national aid procedures relates, however, each time to all the cases in question.

8.8. The "Memorandum"

The Memorandum on the submission of expenditure claims (or "declarations") by the Member States has been amended on many occasions since its consolidation in 1983, partly to accommodate changes in the regulations and partly to provide the Member States with all the guidance they need to help them submit the annual claim relating to EAGGF guarantee expenditure.

The tenth updating is also a further consolidation.

TITLE V

9. FINANCIAL EXECUTION OF COMMUNITY FOOD AID FOR PRODUCTS SUBJECT TO EEC MARKET ORGANIZATIONS

9.1. Main features of Community food aid arrangements

9.1.1. Reform of the system of financing Community food aid

This reform came into force on 1 July 1987.

From that date, the mobilization and financing of Community food aid takes place in accordance with Commission Regulation (EEC) No 2200/87 of 8 July 1987 laying down general rules for the mobilization in the Community of products to be supplied as Community food aid, (1) which is based on Council Regulation (EEC) No 3972/86 on food-aid policy and food-aid management.

Financing pursuant to abovementioned Regulation (EEC) No 2200/87 is therefore executed directly by the Commission, without intermediation of the Member States.

Consequently, this entails a reduction in advances granted to the Member States and of expenditure claimed by the latter in 1987.

9.1.2. General situation

The Community aid programmes for 1987 adopted by the Commission under Council Regulation (EEC) No 3972/86 (2) involved the following:

- 1.16 million tonnes of cereals, with a first instalment of 927 700 tonnes and a second of up to 232 300 tonnes;
- a maximum of 94 100 tonnes of skimmed-milk powder;
- a maximum of 27 300 tonnes of butteroil;
- a maximum of 11 000 tonnes of sugar;
- a maximum of 34 000 tonnes of vegetable oils (oilseeds and olive oil);
- in other products: quantities equivalent to a maximum of 279 600 tonnes of grain equivalent;
- food aid in products mentioned above, intended to meet exceptional food shortages, corresponding to an amount of up to 160 600 tonnes of grain equivalent.

By 31 December 1987, there were still 799 800 tonnes of cereals, 51 633 tonnes of skimmed-milk powder and 27 026 tonnes of butteroil outstanding in all programmes taken together.

Irrespective of Community food aid as such, it should be noted that the annual contribution (1987) of the Member States under the 1980 Food Aid Convention, which entered into force on 1 July 1980 and was renewed until 30 June 1987, came to about 742 300 tonnes of cereals (national aids under the conventions).

(1) OJ No L 204, 25.07.1987, p. 1.

(2) OJ No L 370, 30.12.1986, p. 1.

All these aids qualified for full or partial Community financing, according to case, by the charging to the EAGGF Guarantee Section of the budget, of the amounts corresponding to the refunds, and with the equivalent of the aids expressed in world prices being charged to Chapter 92 (Community aids) or the national budgets (national aid under or outside the conventions).

9.1.3. Mobilization procedure

As a rule, an invitation to tender is used, whether the products come from public intervention stocks or are bought on the Community market. In the former case, the call for tenders covers freight and any processing required; in the latter case, it covers the value of the goods plus the aforementioned costs.

Exceptionally, the products may be bought on the Community or world market by private contracts (emergencies, non-availability on the Community market, etc.).

Community financing may be fob, cif or free-at-destination in the recipient country, depending on the terms laid down by the Council when the annual programmes or individual schemes are adopted.

TABLE No 17

Overall expenditure in 1987 compared with 1986

Food aid	1987 (ECU)	1986 (ECU)	Index of increase/reduction (1986 = 100)
Expenditure claimed by Member States	182.263.527,48	295.253.071,54	61,7
Direct payments made by the Commission	121.988.677,39	116.817.102,82	104,4
TOTAL	304.252.204,87	412.070.174,36	73,8

9.1.4. Payments

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

However, certain payments were made directly by the Commission, as indicated in point 9.3.3.(b).

9.2. Cash situation9.2.1. Advance payments

The monthly advance payments requested by the Member States and approved by the Commission totalled 248 067 910.61 ECU for 1987 (see Annex 29, column a+b).

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

Comparison of these figures with those for 1986 shows a decline in expenditure disbursed under monthly advance payments of about 38.3%. The rate of utilization of the advance payments, which was 92% in 1986, amounted to 73.5% in 1987.

TABLE No 18

Breakdown and utilization of monthly advance payments in 1987

Member State	Advance payments ECU (1)	Expenditure at 31.12.1987 (2) (ECU)	Rate of utilization (%)
Belgium	29.133.019,46	26.015.631,32	89,3
Denmark	3.624.548,16	3.610.197,84	99,6
Germany	73.312.083,30	73.301.228,55	100,0
Greece	4.031.433,20	3.373.865,73	83,7
Spain	4.822.566,17	4.800.342,46	99,5
France	64.595.772,21	26.426.657,40	40,9
Ireland	11.957.550,93	11.504.281,11	96,2
Italy	33.993.442,74	10.640.914,32	31,3
Luxembourg	499.866,41	503.377,69	100,7
Netherlands	12.722.344,71	12.695.546,35	99,8
Portugal	0	0	
United-Kingdom	9.375.283,32	9.391.484,71	100,2
TOTAL EEC	248.067.910,61	182.263.527,48	73,5

(1) Including the balance available at 31 December 1986 as shown in the Sixteenth Financial Report (cf. page 115, Annex 30, column e), amounting to 25 363 702.79 ECU.

(2) Expenditure claimed by the Member States.

9.2.2. Changes in cash position

Annex 29 shows the cash position as at 31 December 1987. The sum available, before adjustment and broken down by Member State, totals 65 804 383.13 ECU for the Community as a whole. This amount, which corresponds to the advance payments not used by the Member States at 31 December 1987, has been readjusted on the basis of the ECU rate valid for advance payments in January 1988 (Annex 29, column e).

This accounting operation has no impact on the balance of the food aid accounts held in national currency by the Member States. This cash sum was repaid to the Commission, since advances are no longer paid to the Member States from 1 January 1988 following the new financing system which came into force on 1 July 1987.

9.3. Administration of appropriations

9.3.1. (a) Commitment appropriations

The commitment appropriations entered in the 1987 budget totalled 511.5 million ECU. Transfers in Chapter 92 are given in column c of Annex No 31.

(b) Commitments

Total commitments against 1987 appropriations were 562 099 999.02 ECU.

(c) Appropriations remaining in existence

Nil.

(d) Commitments still to be settled from previous years and total commitments

An amount of 341.1 million ECU represents the commitments still to be settled from previous years.

Thus total commitments to be settled in 1987 were as follows, in ECU :

- 1987 commitments :	562 099 000.02
- Commitments still to be settled from previous years :	341 167 327.87

- Total	903 267 326.89
	=====

9.3.2. Payment appropriations

Payment appropriations available were as follows, in ECU :

- Appropriations carried over from 1985 because of deferment of certain schemes :	160 701 527.87
- Original payment appropriations entered in 1987	
- Budget chapter 92	572.600 000.00

TOTAL	733.301.527.87
	=====

The corresponding amount for 1986 was 573 217 506.79 ECU, giving an increase in payment appropriations in 1987 of 27.9%.

9.3.3. Payments

(a) Expenditure claimed by the Member States

Table No 18 and Annexes 29 to 33 show the expenditure claimed by the Member States, i.e. an amount of 182 263 527.48 ECU. This figure is 38.3% lower than the corresponding figures for 1986.

It refers to expenditure made during 1987, subject to subsequent Commission accounts clearance decisions. The differences between the advance payments approved and actual expenditure constitutes the balances available at 31 December 1987.

(b) Direct payments

Irrespective of the advance payments to the Member States' intervention agencies, the Commission made, as in the past, various payments to certain countries or recipient agencies as financial contributions in connection with the transport and distribution of food gifts. Certain contracts for purchasing food-stuffs on the world and Community markets were concluded through the Commission.

The total for these payments in 1987 was 121 988 677.39 ECU.

The increase in direct payments over 1986 was 4.4. %.

9.3.4. Appropriations lapsed

An amount of 35 480 788.23 ECU carried over from 1985 was not used and lapsed (payment appropriation). In addition, 42 million ECU (1987 non-differentiated appropriations) was not committed and consequently lapsed.

9.3.5. Charging

The charging to the budget of the Communities is effected once a month for expenditure claimed by the Member States and case by case for that made directly by the Commission's staff (direct payments) under the 1977 Financial Regulation.

9.3.6. Transfers

During the year, transfers within Chapter 92 proved necessary to adapt the appropriations made to specific headings, to the needs arising from the monthly declarations of expenditure claimed by the Member States and from those relating to payments made directly by the Commission. The Table in Annex 31 shows all the transfers made in respect of 1987.

9.4. Appropriations carried forward to 1988 and commitments still to be settled at the end of the year

Under the 1977 Financial Regulation, the 1987 budget appropriations were committed as soon as the programmes were adopted by the Council for that year.

The commitments still to be settled at the end of 1987 totalled 577 964 121.50 ECU.

Also, carryovers of payment appropriations to 1988 totalled 351 524 780.43 ECU.

9.5. Appropriations administered directly by the Directorate-General for Development

The following appropriations were administered directly by the Directorate-General for Development and are therefore not included in this Report :

(a) Item 13 B 9290 - Non-differentiated appropriations

356 000 ECU

Carried over from 1986 pursuant to Article 6(3) of the Financial Regulation of 21 December 1987. These appropriations were committed in 1987 and used fully.

(b) <u>Items</u>	:	14 B 9200	922 122.80 ECU	(non-differentiated appropriations)
		14 B 9250	107.91 ECU	(" " ")
		14 B 9270	12 293.39 ECU	(" " ")
		15 B 9250	29 632.31 ECU	(" " ")

These appropriations correspond to revenue to be re-used and did not give rise to payments in 1987.

9.6. Closure of accounts

9.6.1. Verification

- Each food aid scheme is the subject of an itemized statement of expenditure prepared by the intervention agency concerned according to procedures laid down in the Financial Regulations.

On receipt, these documents are checked firstly on the basis of information available to the Commission, including the intervention prices, the tender award and the refund amounts. Normally this scrutiny is then supplemented by checks at the headquarters of the Member States' paying agencies.

- Payments made directly by the Commission are subject to the general rules of administration laid down in the 1977 Financial Regulation.

9.6.2. Accounts clearance

Preparatory work on the aggregated clearance of 1980, 1981, 1982 and 1983 continued in 1987. Preparatory work on clearing the 1984 and 1985 accounts has begun.

Also a number of reserves have been entered and are given in annexes to the decisions published in the Official Journal of the European Communities. The opportunity is taken in this Report of listing below the reserves still outstanding, made under clearance procedures since 1970.

TABLE No 19

List of reserves made since the clearance of the 1970 accounts

Member State	Year		Amount
Belgium	1975	BFR	16.308.614
	1976		1.541.816
	1978		32.425.916
Germany	1976 à 1979	DM	254.598,94
France	1970/71	FF	516.834,50
	1973		163.115,77
	1974		253.940,06
	1975		32.046,73
	1976		2.505.122,75
	1979		400.147,93
Italy	1976	LIT	6.058.883
	1979		2.161.252.980

These reserves are the subject of scrutiny under the 1980, 1981, 1982 and 1983 accounts clearances and will be withdrawn as far as possible.

ANNEX 1Summary of implementation for 1987

APPROPRIATIONS	m ECU	EXECUTION	m ECU
<u>A. 1987 appropriations</u>		<u>C. Commitments</u>	
1. Original appropriations	23.003,500	1. Appropriations available	22.991,995
2. Transfers of appropriations	- 15,000	2. Sum not committed	2,284
3. Appropriations available	22.988,500	3. Commitments	22.989,711
		4. Remainder from total	18,511
		5. Commitments detailed	22.971,200
<u>B. 1986 appropriations</u>		<u>D. Payments</u>	
Automatic carryover from 1986	3,495	1. Sums committed in detail	22.971,200
		2. Payments	22.965,757
		3. Amount committed to be carried over automatically	0,698
		4. Appropriations to be carried over (non-automatic)	0,-
		5. Appropriations lapsed (1)	22,045
TOTAL	22.991,995	TOTAL	22.991,995

(1) of which : - against automatic carryover from 1986 : 1,250
- against 1987 appropriations : 20,795

ANNEX 2

EXPENDITURE CHARGED AGAINST THE 1987 BUDGET (m ECU)

ITEM	BELGIQUE:	DANMARK:	DEUTSCH-:	ELLAS :	ESPAÑA :	FRANCE :	IRELAND:	ITALIA :	LUXEM-:	NEDER- :	PORTUGAL:	UNITED :	COMMU-:	TOTAL
	:	:	LAND :	:	:	:	:	:	BOURG :	LAND :	:	KINGDOM :	NITY	EEC
CEREALS AND RICE	144,446:	105,653:	732,941:	68,546:	34,645:	1752,410:	15,077:	533,062:-	0,361:	212,180:	:	638,046:	:	4.236,645
CEREALS REFUNDS	148,165:	60,922:	345,938:	29,384:	25,075:	1634,013:	6,108:	230,095:	0,003:	174,081:	:	416,855:	:	3.070,640
COMMON WHEAT GRAIN AND FLOUR REFUNDS	42,755:	27,699:	167,672:	24,745:	8,463:	1101,009:	:	49,673:	:	36,424:	:	203,357:	:	1.661,796
BARLEY GRAIN AND MALT REFUNDS	81,348:	15,736:	101,394:	:	7,138:	372,034:	5,898:	0,007:	0,003:	24,061:	:	211,443:	:	819,062
DURUM WHEAT GRAIN, FLOUR, GROATS AND MEAL REFUNDS	:	:	0,143:	4,639:	7,882:	11,233:	:	155,660:	:	:	:	:	:	179,559
OTHER CEREALS REFUNDS	24,061:	17,487:	76,729:	:	1,592:	149,737:	0,210:	24,755:	:	113,597:	:	2,055:	:	410,223
INTERVENTION STORAGE OF CEREALS	3,053:	52,751:	388,617:	:	27,625:	162,813:	11,824:	33,241:	0,055:	1,965:	:	255,214:	:	937,157
CARRY-OVER PAYMENTS	:	:	0,024:	:	:	:	:	:	:	:	:	- 0,002:	:	0,022
TECHNICAL COSTS, PUBLIC STORAGE OF CEREALS	1,157:	7,794:	96,804:	:	9,550:	55,900:	0,948:	13,210:	0,023:	0,821:	:	27,680:	:	213,888
FINANCIAL COSTS, PUBLIC STORAGE OF CEREALS	1,004:	7,160:	55,535:	:	5,394:	14,721:	0,229:	20,052:	0,027:	0,721:	:	27,561:	:	132,403
OTHER PUBLIC STORAGE COSTS FOR CEREALS	0,891:	37,797:	236,254:	:	9,791:	92,192:	10,647:-	0,021:	0,006:	0,424:	:	199,974:	:	587,954
OTHER STORAGE INTERVENTION (CEREALS)	:	:	:	:	2,891:	:	:	:	:	:	:	:	:	2,891
INTERVENTION OTHER THAN FOR CEREAL STORAGE	11,736:	4,029:	63,455:	39,930:	9,561:	57,285:	1,277:	218,776:	:	57,009:	:	28,650:	:	491,708

EXPENDITURE CHARGED AGAINST THE 1987 BUDGET (m ECU)

ITEM	BELGIQUE:	DANMARK:	DEUTSCH- LAND :	ELLAS :	ESPAÑA :	FRANCE :	IRELAND:	ITALIA :	LUXEM- BOURG :	NEDER- LAND :	PORTUGAL:	UNITED : KINGDOM :	COMMU- NITY	TOTAL EEC
PRODUCTION AID, DURUM WHEAT	:	:	:	39,246:	0,762:	12,957:	:	203,226:	:	:	:	:	:	256,191
REFUNDS FOR THE PRODUCTION OF POTATO STARCH	0,130:	2,186:	7,880:	0,013:	:	7,282:	:	0,243:	:	33,602:	:	2,903:	:	54,238
OTHER REFUNDS FOR CEREALS PRODUCTION	11,607:	1,843:	55,621:	0,671:	8,800:	37,046:	1,277:	15,307:	:	23,407:	:	25,747:	:	181,325
OTHER INTERVENTION (CEREALS)	:	:	- 0,045:	:	:	:	:	:	:	:	:	:	:	- 0,045
CO-RESPONSIBILITY LEVY AND AID TO SMALL PRODUCERS	- 18,958:	-12,081:	- 65,130:	- 1,458:	- 33,765:	-103,625:	- 4,131:	- 37,430:	- 0,419:	- 22,110:	:	- 62,732:	:	- 361,839
CO-RESPONSIBILITY LEVY	- 18,958:	-12,081:	- 77,866:	- 4,592:	- 33,765:	-103,625:	- 5,106:	- 37,430:	- 0,419:	- 22,110:	:	- 62,752:	:	- 378,703
AID TO SMALL PRODUCERS	:	:	12,736:	3,134:	:	:	0,975:	:	:	:	:	0,020:	:	16,865
INTERVENTION RICE	0,450:	0,031:	0,060:	0,690:	6,149:	1,925:	:	88,378:	:	1,235:	:	0,059:	:	98,978
RICE REFUNDS	:	0,031:	0,060:	0,690:	6,159:	0,154:	:	86,598:	:	1,208:	:	0,059:	:	94,961
INTERVENTION RICE	0,450:	:	:	- 0,011:	1,771:	:	:	1,780:	:	0,026:	:	:	:	4,017
SUGAR	169,515:	100,263:	433,903:	5,390:	113,699:	778,561:	10,988:	71,777:	:	272,077:	6,075:	73,346:	:	2.035,596
REFUNDS ON SUGAR AND ISOGLUCOSE	139,005:	85,367:	317,962:	0,044:	87,413:	606,494:	5,113:	14,778:	:	222,342:	:	37,273:	:	1.515,791

EXPENDITURE CHARGED AGAINST THE 1987 BUDGET (m ECU)

ITEM	BELGIQUE:	DANMARK:	DEUTSCH-:	ELLAS :	ESPANA :	FRANCE :	IRELAND:	ITALIA :	LUXEM-:	NEDER-:	PORTUGAL:	UNITED :	COMMU-:	TOTAL
	:	:	LAND :	:	:	:	:	:	BOURG :	LAND :	:	KINGDOM :	NITY :	EEC
INTERVENTION FOR SUGAR	30,510:	14,896:	115,941:	5,347:	26,287:	172,068:	5,874:	56,999:	:	49,736:	6,075:	36,073:	:	519,805
REIMBURSEMENT OF STORAGE COSTS FOR SUGAR	30,116:	14,587:	111,687:	5,179:	21,286:	147,996:	5,874:	52,788:	:	45,221:	1,401:	30,239:	:	466,374
PUBLIC STORAGE OF SUGAR	:	:	- 0,279:	:	:	:	:	2,856:	:	:	:	:	:	2,577
REFUNDS FOR USE IN CHEMICAL INDUSTRY	0,394:	0,309:	4,534:	0,168:	5,001:	11,273:	:	1,356:	:	4,514:	0,056:	5,833:	:	33,437
AID MEASURES FOR DISPOSAL OF RAW SUGAR	:	:	:	:	:	12,799:	:	:	:	:	2,479:	0,001:	:	15,278
SUGAR IMPORT SUBSIDIES	:	:	:	:	:	:	:	:	:	:	:	:	:	:
OTHER INTERVENTION FOR SUGAR	:	:	:	:	:	:	:	:	:	2,139:	:	:	:	2,139
OLIVE OIL	0,001:	0,026:	0,087:	213,571:	18,680:	19,604:	:	870,701:	:	0,106:	13,514:	1,371:	1,529	1.139,189
REFUNDS ON OLIVE OIL	:	0,001:	:	4,398:	:	0,396:	:	16,093:	:	0,049:	2,299:	0,006:	:	23,241
PRODUCTION AIDS AND MEASURES IN CONNECTION WITH PRODUCTION OF OLIVE OIL	:	:	:	148,600:	:	0,810:	:	428,200:	:	:	:	:	:	577,611
PRODUCTION AIDS, OLIVE OIL	:	:	:	148,600:	:	0,774:	:	411,348:	:	:	:	:	:	560,723
MEASURES IN CONNECTION WITH PRODUCTION OF OLIVE OIL	:	:	:	:	:	0,036:	:	16,852:	:	:	:	:	:	16,888
CONSUMPTION AIDS AND RELATED MEASURES, OLIVE OIL	:	:	0,087:	59,604:	:	17,287:	:	359,226:	:	0,058:	:	1,364:	1,529	439,155
CONSUMPTION AIDS, OLIVE OIL	:	:	0,087:	59,604:	:	17,287:	:	359,226:	:	0,058:	:	1,364:	:	437,626

EXPENDITURE CHARGED AGAINST THE 1987 BUDGET (m ECU)

ITEM	BELGIQUE	DANMARK	DEUTSCH-	ELLAS	ESPAÑA	FRANCE	IRELAND	ITALIA	LUXEM-	NEDER-	PORTUGAL	UNITED	COMMU-	TOTAL
	:	:	LAND	:	:	:	:	:	BOURG	LAND	:	KINGDOM	NITY	EEC
MEASURES IN CONNECTION WITH CONSUMPTION OF OLIVE OIL	:	:	:	:	:	:	:	:	:	:	:	:	1,529	1,529
INTERVENTION IN THE FORM OF OLIVE OIL STORAGE	:	:	- 0,015	18,680	:	:	:	33,405	:	:	9,082	:	:	61,151
TECHNICAL PUBLIC STORAGE COSTS FOR OLIVE OIL	:	:	0,001	16,175	:	:	:	11,324	:	:	1,126	:	:	28,626
FINANCIAL PUBLIC STORAGE COSTS FOR OLIVE OIL	:	:	0,001	12,487	:	:	:	9,718	:	:	1,649	:	:	23,855
OTHER PUBLIC STORAGE COSTS FOR OLIVE OIL	:	:	- 0,017	- 9,982	:	:	:	12,363	:	:	6,307	:	:	8,670
OTHER STORAGE INTERVENTION FOR OLIVE OIL	:	:	:	:	:	:	:	:	:	:	:	:	:	:
OTHER INTERVENTION FOR OLIVE OIL	0,001	0,025	0,984	:	1,111	:	:	33,777	:	:	2,133	:	:	38,031
OILSEEDS AND PROTEIN PLANTS	214,983	124,746	815,147	11,375	49,389	767,061	1,629	600,495	0,039	323,474	81,876	284,386	:	3.274,600
OILSEEDS	190,606	56,389	678,441	10,583	35,278	586,165	:	571,132	:	213,704	81,876	263,200	:	2.687,373

EXPENDITURE CHARGED AGAINST THE 1987 BUDGET (m ECU)

ITEM	BELGIQUE :	DANMARK :	DEUTSCH- LAND :	ELLAS :	ESPANA :	FRANCE :	IRELAND :	ITALIA :	LUXEM- BOURG :	NEDER- LAND :	PORTUGAL :	UNITED :KINGDOM :	COMMU- NITY	TOTAL EEC
REFUNDS ON OILSEEDS	1,099:	:	2,338:	:	:	54,755:	:	:	:	5,824:	:	:	:	64,016
PRODUCTION AID, RAPE	116,819:	55,265:	553,514:	:	0,027:	198,198:	:	16,682:	:	73,287:	:	225,198:	:	1,238,991
PRODUCTION AID, SUNFLOWER	68,634:	:	122,504:	10,102:	35,219:	287,513:	:	178,019:	:	132,291:	82,275:	33,163:	:	949,721
PRODUCTION AID, SOYA	:	:	:	0,481:	0,033:	28,536:	:	376,260:	:	:	:	:	:	405,311
PRODUCTION AID, FLAX SEED	4,053:	1,118:	0,085:	:	:	17,162:	:	0,146:	:	2,302:	:	4,839:	:	29,705
OTHER AIDS (OILSEEDS)	:	:	:	:	:	:	:	0,024:	:	:	:	:	:	0,024
INTERVENTION IN THE FORM OF STORAGE FOR OILSEEDS	:	0,006:	:	:	:	:	:	:	:	:	0,400:	:	:	0,394
OTHER INTERVENTION FOR OILSEEDS	:	:	:	:	:	:	:	:	:	:	:	:	:	
PROTEIN PLANTS	24,377:	68,357:	136,707:	0,792:	14,110:	180,895:	1,629:	29,363:	0,039:	109,770:	:	21,186:	:	587,227
PRODUCTION AID, PEAS AND FIELD BEANS	24,125:	53,533:	127,031:	:	0,460:	97,121:	1,348:	3,165:	0,039:	96,664:	:	15,949:	:	419,435
PRODUCTION AID, DRIED FODDER	0,253:	14,824:	9,676:	0,792:	13,650:	83,253:	0,281:	26,198:	:	13,107:	:	5,228:	:	167,260
PRODUCTION AID, LUPINS	:	0,001:	:	:	:	0,522:	:	:	:	:	:	0,009:	:	0,531
OTHER INTERVENTION FOR PROTEIN PLANTS	:	:	:	:	:	:	:	:	:	:	:	:	:	
FIBRE PLANTS AND SILKWORMS	1,914:	0,085:	0,026:	215,434:	69,439:	17,490:	0,019:	0,429:	:	1,052:	:	0,031:	0,501	306,421
FIBRE FLAX AND HEMP	1,914:	0,085:	0,026:	:	0,051:	17,477:	0,019:	:	:	1,051:	:	0,031:	0,501	21,155

EXPENDITURE CHARGED AGAINST THE 1987 BUDGET (m ECU)

ITEM	BELGIQUE:	DANMARK:	DEUTSCH-:	ELLAS :	ESPAÑA :	FRANCE :	IRELAND:	ITALIA :	LUXEM-:	NEDER-:	PORTUGAL:	UNITED :	COMMU-:	TOTAL	
	:	:	LAND :	:	:	:	:	:	:	BOURG :	LAND :	:	KINGDOM :	NITY	EEC
PRODUCTION AID, FIBRE FLAX SPECIFIC MEASURES (FIBRE FLAX)	1,914:	0,085:	0,026:	:	0,003:	16,882:	0,019:	:	:	1,051:	:	0,031:	:	20,011	
PRODUCTION AID, HEMP OTHER INTERVENTION (FIBRE FLAX AND HEMP)	:	:	:	:	0,049:	0,595:	:	:	:	:	:	:	0,501	0,501	
	:	:	:	:	:	:	:	:	:	:	:	:	:	0,644	
COTTON	:	:	:	215,348:	69,388:	:	:	:	:	:	:	:	:	284,736	
SILKWORMS	:	:	:	0,086:	:	0,014:	:	0,429:	:	0,001:	:	:	:	0,530	
OTHER (FIBRE PLANTS)	:	:	:	:	:	:	:	:	:	:	:	:	:		
FRUIT AND VEGETABLES	4,271:	2,563:	8,906:	230,394:	24,413:	72,149:	0,118:	600,063:	:	7,245:	13,561:	3,412:	:	967,096	
FRESH FRUIT AND VEGETABLES	3,581:	0,191:	7,048:	129,479:	1,953:	29,925:	0,052:	405,528:	:	6,062:	0,128:	2,057:	:	586,002	
EXPORT REFUNDS, FRESH FRUIT AND VEGETABLES	0,146:	0,191:	0,650:	18,221:	:	5,785:	:	25,137:	:	2,201:	:	0,009:	:	52,340	
FINANCIAL COMPENSATION FOR WITHDRAWALS, BYING-IN AND DISTRIBUTION	3,435:	:	5,762:	93,339:	:	24,137:	0,052:	284,671:	:	3,861:	:	2,047:	:	417,303	
FINANCIAL COMPENSATION FOR PROMOTING COMMUNITY CITRUS FRUIT	:	:	:	8,275:	:	0,003:	:	14,126:	:	:	:	:	:	22,404	
FINANCIAL COMPENSATION FOR PROCESSING CITRUS FRUIT	:	:	:	9,644:	1,953:	:	:	81,595:	:	:	0,128:	:	:	93,319	
OTHER INTERVENTION (FRESH FRUIT AND VEGETABLES)	:	:	0,636:	:	:	:	:	:	:	:	:	:	:	0,636	

ANNEX 2 (cont'd 6)

EXPENDITURE CHARGED AGAINST THE 1987 BUDGET (m ECU)

ITEM	BELGIQUE :	DANMARK :	DEUTSCH- LAND :	ELLAS :	ESPANA :	FRANCE :	IRELAND :	ITALIA :	LUXEM- BOURG :	NEDER- LAND :	PORTUGAL :	UNITED KINGDOM :	COMMU- NITY	TOTAL EEC
PROCESSED FRUIT AND VEGETABLES	0,690:	2,372:	1,858:	100,915:	22,460:	42,224:	0,067:	194,535:	:	1,184:	13,433:	1,355:	:	381,094
EXPORT REFUNDS, PROCESSED FRUIT AND VEGETABLES	0,434:	2,319:	0,428:	4,119:	0,060:	2,103:	0,067:	1,855:	:	0,920:	0,845:	1,355:	:	14,506
PRODUCTION AID, TOMATO-BASED PRODUCTS	:	:	:	24,960:	14,053:	7,451:	:	150,954:	:	:	12,242:	:	:	209,661
PRODUCTION AID, FRUIT-BASED PRODUCTS	0,256:	0,053:	1,430:	71,836:	8,346:	25,486:	:	41,726:	:	0,264:	0,346:	:	:	149,743
PRIDUCTION AID, TINNED PINEAPPLE	:	:	:	:	:	7,184:	:	:	:	:	:	:	:	7,184
OTHER INTERVENTION FOR PRO- CESSED FRUIT AND VEGETABLES	:	:	:	:	:	:	:	:	:	:	:	:	:	:
WINE PRODUCTS	:	:	5,732:	12,005:	95,235:	263,461:	:	423,558:	:	:	:	0,276:	:	800,267
REFUNDS ON WINE PRODUCTS	:	:	0,238:	1,280:	11,543:	6,228:	:	1,091:	:	:	:	0,025:	:	20,405
INTERVENTION FOR WINE PRODUCTS	:	:	5,493:	10,724:	83,692:	257,233:	:	422,467:	:	:	:	0,251:	:	779,861

EXPENDITURE CHARGED AGAINST THE 1987 BUDGET (m ECU)

ITEM	BELGIQUE:	DANMARK:	DEUTSCH- LAND :	ELLAS :	ESPANA :	FRANCE :	IRELAND:	ITALIA :	LUXEM- BOURG :	NEDER- LAND :	PORTUGAL:	UNITED :KINGDOM :	COMMU- NITY	TOTAL EEC
INTERVENTION IN THE FORM OF STORAGE OF WINE AND GRAPE MUST	:	:	- 0,007:	3,385:	3,266:	30,051:	:	20,474:	:	:	:	:	:	57,168
DESTILLATION OF WINE	:	:	4,130:	6,330:	60,651:	140,759:	:	296,142:	:	:	:	:	:	508,011
COMPULSORY DESTILLATION OF BY-PRODUCTS OF WINE-MAKING	:	:	:	0,073:	17,530:	40,132:	:	33,654:	:	:	:	:	:	91,389
AID FOR USE OF MUST	:	:	0,004:	0,937:	1,584:	41,230:	:	68,777:	:	:	:	0,251:	:	112,784
ACCEPTANCE OF ALCOHOL FROM COMPULSORY DESTILLATION	:	:	:	:	0,662:	3,058:	:	3,276:	:	:	:	:	:	6,996
FINANCIAL COMPENSATION FOR RESTRICTION OF REPLANTING RIGHTS	:	:	:	:	:	:	:	:	:	:	:	:	:	
OTHER INTERVENTION FOR THE WINE-GROWING SECTOR	:	:	1,366:	:	:	2,003:	:	0,145:	:	:	:	:	:	3,514
TOBACCO	7,081:	:	57,234:	251,864:	19,976:	78,364:	:	382,710:	:	0,803:	5,549:	:	:	803,581
REFUNDS ON TOBACCO	0,193:	:	1,571:	15,231:	:	0,769:	:	24,546:	:	0,803:	:	:	:	43,114
PREMIUM FOR TOBACCO	6,888:	:	55,663:	217,600:	19,976:	77,596:	:	350,673:	:	:	5,549:	:	:	733,943
INTERVENTION IN THE FORM OF TOBACCO STORAGE	:	:	:	19,033:	:	:	:	7,491:	:	:	:	:	:	26,524
TECHNICAL PUBLIC STORAGE COSTS FOR TOBACCO	:	:	:	15,837:	:	:	:	0,504:	:	:	:	:	:	16,342
FINANCIAL PUBLIC STORAGE COSTS FOR TOBACCO	:	:	:	1,157:	:	:	:	0,367:	:	:	:	:	:	1,523
OTHER PUBLIC STORAGE COSTS FOR TOBACCO	:	:	:	2,039:	:	:	:	6,620:	:	:	:	:	:	8,659

EXPENDITURE CHARGED AGAINST THE 1987 BUDGET (m ECU)

ITEM	BELGIQUE:	DANMARK:	DEUTSCH-:	ELLAS :	ESPAÑA :	FRANCE :	IRELAND:	ITALIA :	LUXEM-:	NEDER-:	PORTUGAL:	UNITED :	COMMU-:	TOTAL
	:	:	LAND :	:	:	:	:	:	BOURG :	LAND :	:	KINGDOM :	NITY :	EEC
OTHER INTERVENTION FOR TOBACCO	:	:	:	:	:	:	:	:	:	:	:	:	:	
OTHER SECTORS OR AGRICULTURAL PRODUCTS	1,811:	9,765:	1,966:	2,560:	0,553:	7,030:	0,037:	9,288:	0,096:	6,696:	0,045:	4,642:-	0,017	44,471
SEEDS	1,575:	9,765:	2,003:	1,523:	0,553:	7,030:	0,037:	9,288:	0,096:	6,696:	0,045:	3,308:		41,917
HOPS	0,236:		0,037:									1,334:		1,534
POTATOES														
ETHYL ALCOHOL OF AGRICULTURAL ORIGIN														
BEE-KEEPING													0,017	0,017
TRANSUMANCE				1,037:										1,037
OTHER (OTHER AGRICULTURAL SECTORS OR PRODUCTS)														
MILK AND MILK PRODUCTS	136,126:	419,015:	1143,010:	2,517:	19,307:	1028,002:	321,710:	112,802:	0,783:	1450,938:	2,452:	376,312:		5.012,974
REFUNDS, MILK AND MILK PRODUCTS	36,300:	311,408:	257,289:	2,191:	5,669:	315,506:	109,359:	24,646:	0,551:	1045,195:		149,740:		2.257,854

ANNEX 2 (cont'd 9)

EXPENDITURE CHARGED AGAINST THE 1987 BUDGET (m ECU)

ITEM	BELGIQUE :	DANMARK :	DEUTSCH- LAND :	ELLAS :	ESPAÑA :	FRANCE :	IRELAND :	ITALIA :	LUXEM- BOURG :	NEDER- LAND :	PORTUGAL :	UNITED KINGDOM :	COMMU- NITY	TOTAL EEC
REFUNDS, BUTTER AND BUTTER- OIL	4,879:	42,836:	55,518:	0,031:	0,568:	84,778:	9,019:	0,169:	0,021:	370,365:	:	10,995:	:	579,178
REFUNDS, SKIMMED-MILK POWDER	3,681:	7,586:	37,320:	:	0,029:	24,255:	56,771:	0,027:	0,083:	125,697:	:	55,170:	:	310,620
REFUNDS, CHEESE	1,349:	127,641:	83,951:	2,160:	0,991:	39,211:	1,005:	24,171:	0,014:	71,516:	:	14,566:	:	366,575
REFUNDS, OTHER MILK PRODUCTS	26,391:	133,345:	80,499:	:	4,081:	167,262:	42,565:	0,278:	0,432:	477,618:	:	69,010:	:	1.001,481
INTERVENTION STORAGE OF SKIMMED-MILK POWDER	- 0,127:	0,372:	245,714:-	2,949:	2,042:-	0,346:	0,213:-	0,146:-	0,002:-	0,045:	:	- 0,335:	:	244,393
PRIVATE STORAGE FOR SKIMMED-MILK POWDER	:	:	:	:	:	:	:	:	:	:	:	:	:	
TECHNICAL PUBLIC STORAGE COSTS FOR SKIMMED-MILK POWDER	0,045:	0,159:	12,157:	0,049:	0,132:	0,033:	0,071:	:	:	:	:	0,253:	:	12,898
FINANCIAL PUBLIC STORAGE COSTS FOR SKIMMED-MILK POWDER	0,243:	0,975:	67,809:	0,129:	0,287:	0,121:	0,385:	:	0,001:	:	:	1,382:	:	71,332
OTHER PUBLIC STORAGE COSTS FOR SKIMMED-MILK POWDER	- 0,415:-	0,762:	165,749:-	3,126:	1,623:-	0,500:-	0,242:-	0,146:-	0,003:-	0,045:	:	- 1,971:	:	160,162
INTERVENTION IN THE FORM OF AID FOR UTILIZATION OF SKIMMED MILK	52,120:	96,438:	457,301:	:	:	552,776:	172,355:	12,519:	0,540:	324,575:	:	74,344:	:	1.742,968

EXPENDITURE CHARGED AGAINST THE 1987 BUDGET (m ECU)

ITEM	BELGIQUE:	DANMARK:	DEUTSCH- LAND :	ELLAS :	ESPAÑA :	FRANCE :	IRELAND:	ITALIA :	LUXEM- BOURG :	NEDER- LAND :	PORTUGAL:	UNITED : KINGDOM :	COMMU- NITY	TOTAL EEC
AID SKIMMED-MILK POWDER, CALF FEED	12,673:	8,047:	227,526:	:	:	361,153:	19,164:	3,726:	0,540:	204,899:	:	12,882:	:	850,611
AID LIQUID SKIMMED MILK, CALF FEED	12,583:	22,941:	68,223:	:	:	1,422:	0,068:	0,009:	:	0,225:	:	0,445:	:	105,917
AID SKIMMED-MILK POWDER FOR FEED, OTHER ANIMALS	:	:	:	:	:	:	:	:	:	:	:	:	:	:
AID LIQUID SKIMMED MILK FOR FEED, OTHER ANIMALS	26,864:	1,599:	74,912:	:	:	12,039:	26,963:	8,783:	:	8,955:	:	46,473:	:	206,588
AID SKIMMED MILK PROCESSED INTO CASEIN	:	63,850:	86,640:	:	:	178,162:	126,161:	:	:	110,496:	:	14,543:	:	579,852
AID SKIMMED-MILK POWDER 10 % FAT, CALF FEED	:	:	:	:	:	:	:	:	:	:	:	:	:	:
OTHER AIDS (SKIMMED MILK)	:	:	:	:	:	:	:	:	:	:	:	:	:	:
INTERVENTION STORAGE OF BUTTER AND CREAM	19,440:	16,384:	240,273:	:	8,618:	83,130:	44,383:	1,713:	0,207:	165,115:	:	126,282:	:	705,544
PRIVATE STORAGE (BUTTER AND CREAM)	5,701:	0,589:	8,684:	:	:	7,892:	0,425:	0,246:	0,085:	3,908:	:	3,283:	:	30,813
TECHNICAL PUBLIC STORAGE COSTS FOR BUTTER AND CREAM	2,453:	1,390:	32,511:	:	1,126:	14,339:	12,718:	0,154:	0,051:	21,705:	:	18,397:	:	104,844
FINANCIAL PUBLIC STORAGE COSTS FOR BUTTER AND CREAM	5,546:	3,555:	61,685:	:	1,460:	37,393:	29,586:	0,169:	0,080:	44,330:	:	36,094:	:	219,899
OTHER STORAGE COSTS FOR BUTTER AND CREAM	5,740:	10,849:	137,393:	:	6,031:	23,506:	1,654:	1,145:	0,009:	95,172:	:	68,508:	:	349,988
DEPRECIATION OF BUTTER STOCKS	:	:	:	:	:	:	:	:	:	:	:	:	:	:
OTHER MEASURES FOR BUTTERFAT	33,997:	7,280:	55,389:	0,306:	0,046:	104,106:	7,229:	5,879:	0,291:	14,596:	:	23,362:	:	252,482

EXPENDITURE CHARGED AGAINST THE 1987 BUDGET (m ECU)

ITEM	BELGIQUE:	DANMARK:	DEUTSCH-:	ELLAS :	ESPAÑA :	FRANCE :	IRELAND:	ITALIA :	LUXEM-:	NEDER- :	PORTUGAL:	UNITED :	COMMU-:	TOTAL
	:	:	LAND :	:	:	:	:	:	BOURG :	LAND :	:	KINGDOM :	NITY :	EEC
CONSUMPTION AID, BUTTER AND WELFARE RECIPIENTS	:	:	:	:	:	:	:	:	:	:	:	:	:	4,818
OTHER MEASURES (BUTTERFAT)	33,997:	7,280:	55,389:	0,306:	0,046:	104,106:	2,409:	5,879:	0,291:	14,596:	:	23,364:	:	247,663
INTERVENTION FOR OTHER MILK PRODUCTS	:	:	0,147:	0,450:	:	7,871:	0,076:	68,648:	:	:	:	:	:	77,192
STORAGE OF CHEESE	:	:	0,147:	0,450:	:	7,871:	0,076:	68,648:	:	:	:	:	:	77,192
OTHER INTERVENTION (OTHER MILK PRODUCTS)	:	:	:	:	:	:	:	:	:	:	:	:	:	
OTHER MEASURES IN THE MILK AND MILK PRODUCTS SECTOR	10,433:	11,797:	71,385:	1,907:	2,932:	75,864:	13,255:	15,952:	0,774:	12,117:	2,452:	91,990:	:	310,857
GUARANTEE SECTION FINANCIAL CONTRIBUTION TO MILK NON-MARKETING AND DAIRY HERD CONVERSION PREMIUMS	0,038:	0,043:-	0,142:	:	:	0,059:	0,013:	:	0,006:	0,001:	:	0,019:	:	- 0,001
SCHOOL MILK	5,979:	5,118:	36,418:	0,099:	2,584:	44,680:	6,741:	11,070:	0,258:	4,654:	2,452:	73,353:	:	193,405
MARKET DEVELOPMENT SCHEMES	1,331:	2,350:	12,781:	0,370:	0,348:	7,968:	1,597:	3,916:	0,276:	3,460:	:	6,266:	:	40,662
IMPROVMENT OF MILK QUALITY	0,180:	:	0,456:	1,438:	:	0,731:	0,789:	0,965:	:	0,246:	:	0,437:	:	5,240
OTHER MEASURES UNDER PRO	:	:	:	:	:	:	:	:	:	:	:	:	:	
GRAMME TO EXPAND MILK PRO-	:	:	:	:	:	:	:	:	:	:	:	:	:	
DUCTS MARKET	:	:	:	:	:	:	:	:	:	:	:	0,594:	:	0,594
PREMIUM FOR PERMANENT	:	:	:	:	:	:	:	:	:	:	:	:	:	
CESSATION OF MILK PRODUCTION	2,906:	4,287:	21,871:	:	:	22,427:	4,116:	:	0,234:	3,757:	:	11,360:	:	70,957
OTHER MEASURES (MILK AND MILK PRODUCTS)	:	:	:	:	:	:	:	:	:	:	:	:	:	
FINANCIAL CONTRIBUTION BY MILK PRODUCERS	- 25,099:	-24,663:	-184,460:	:	:	-110,894:	-25,160:-	29,780:-	1,577:-	-110,622:	:	- 89,071:	:	- 601,326

EXPENDITURE CHARGED AGAINST THE 1987 BUDGET (m ECU)

ITEM	BELGIQUE:	DANMARK:	DEUTSCH- LAND :	ELLAS :	ESPAÑA :	FRANCE :	IRELAND:	ITALIA :	LUXEM- BOURG :	NEDER- LAND :	PORTUGAL:	UNITED : KINGDOM :	COMMU- NITY	TOTAL EEC
LINEAR LEVY (CORRESPONSABILITY)	- 18,506:	-24,659:	-109,858:	:	:	-110,339:	-25,511:	- 29,780:	- 1,577:	- 63,261:	:	- 64,144:	:	- 447,635
ADDITIONAL LEVY (CORRESPONSABILITY)	- 6,593:	- 0,003:	- 74,602:	:	:	- 0,555:	0,351:	:	- 0,001:	- 47,361:	:	- 24,927:	:	- 153,691
MEASURES FOR SMALL PRODUCERS	9,062:	:	- 0,028:	0,613:	:	- 0,011:	:	13,370:	:	0,006:	:	- 0,001:	:	23,011
BEEF/VEAL	38,197:	85,995:	408,850:	3,497:	10,654:	648,467:	382,504:	237,536:	:	126,776:	:	206,190:	:	2,148,665
REFUNDS FOR BEEF/VEAL	21,803:	49,341:	249,086:	0,027:	1,243:	245,211:	157,969:	39,360:	:	83,723:	:	30,176:	:	877,938
INTERVENTION STORAGE OF BEEF	14,393:	33,728:	147,851:	0,010:	9,287:	344,710:	202,154:	163,067:	:	43,053:	:	92,025:	:	1,050,278
PRIVATE STORAGE BEEF	0,603:	2,360:	13,411:	:	:	7,943:	20,760:	15,819:	:	2,871:	:	2,551:	:	66,318
TECHNICAL PUBLIC STORAGE COSTS FOR BEEF	1,834:	5,544:	24,848:	0,010:	3,808:	33,541:	22,580:	17,933:	:	7,360:	:	12,321:	:	129,778
FINANCIAL PUBLIC STORAGE COSTS FOR BEEF	1,530:	2,871:	13,731:	:	2,233:	18,599:	16,627:	13,943:	:	4,717:	:	8,857:	:	83,108
OTHER PUBLIC STORAGE COSTS FOR BEEF	10,427:	22,953:	95,862:	:	3,246:	284,626:	142,187:	115,373:	:	28,105:	:	68,296:	:	771,074
DEPRECIATION OF BEEF STOCKS	:	:	:	:	:	:	:	:	:	:	:	:	:	:
INTERVENTION OTHER THAN BEEF STORAGE	2,000:	2,926:	11,912:	3,461:	0,124:	58,546:	22,381:	35,109:	:	0,001:	:	83,989:	:	220,449

EXPENDITURE CHARGED AGAINST THE 1987 BUDGET (m ECU)

ITEM	BELGIQUE:	DANMARK:	DEUTSCH-:	ELLAS :	ESPAÑA :	FRANCE :	IRELAND:	ITALIA :	LUXEM-:	NEDER-:	PORTUGAL:	UNITED :	COMMU-:	TOTAL
	:	:	LAND :	:	:	:	:	:	BOURG :	LAND :	:	KINGDOM :	NITY :	EEC
PREMIUMS, SUCKLER COWS	2,000:	0,035:	0,296:	1,796:	0,124:	20,798:	6,925:	13,812:	:	0,001:	:	16,235:	:	62,021
SPECIAL PREMIUM	:	2,891:	11,617:	0,291:	:	37,748:	:	21,298:	:	:	:	:	:	73,844
CALF PREMIUMS	:	:	:	1,374:	:	:	15,456:	:	:	:	:	2,597:	:	19,427
PREMIUMS FOR SLAUGHTER OF ADULT CATTLE OTHER THAN COWS	:	:	:	:	:	:	:	:	:	:	:	:	:	
OTHER INTERVENTION (BEEF/VEAL)	:	:	:	:	:	:	:	:	:	:	:	:	:	
SHEEPM EAT AND GOATMEAT	0,991:	0,921:	18,671:	99,467:	105,705:	58,018:	61,962:	23,660:	:	0,034:	10,900:	193,508:	:	573,835
REFUNDS FOR SHEEPM EAT AND GOATMEAT	:	:	:	:	:	:	:	:	:	:	:	:	:	
INTERVENTION FOR SHEEPM EAT AND GOATMEAT	0,991:	0,921:	18,671:	99,467:	105,705:	58,018:	61,962:	23,660:	:	0,034:	10,900:	193,508:	:	573,835
PREMIUMS FOR SHEEPM EAT AND GOATMEAT STORAGE OF SHEEPM EAT AND GOATMEAT	0,991:	0,921:	18,671:	99,467:	105,705:	57,954:	61,962:	23,660:	:	0,034:	10,900:	193,508:	:	573,771
OTHER INTERVENTION, SHEEPM EAT AND GOATMEAT	:	:	:	:	:	0,064:	:	:	:	:	:	:	:	0,064
PIGMEAT	8,561:	91,020:	12,825:	0,008:	4,894:	5,613:	1,255:	13,420:	0,025:	18,895:	:	2,099:	:	158,615
REFUNDS FOR PIGMEAT	1,522:	80,736:	3,969:	0,008:	4,083:	3,324:	1,078:	2,773:	0,025:	12,610:	:	1,356:	:	111,485
INTERVENTION FOR PIGMEAT	7,038:	10,284:	8,856:	:	0,811:	2,289:	0,176:	10,647:	:	6,285:	:	0,743:	:	47,130

EXPENDITURE CHARGED AGAINST THE 1987 BUDGET (m ECU)

ITEM	BELGIQUE:	DANMARK :	DEUTSCH- LAND :	ELLAS :	ESPANA :	FRANCE :	IRELAND :	ITALIA :	LUXEM- BOURG :	NEDER- LAND :	PORTU- GAL :	UNITED KINGDOM :	COMMU- NITY	TOTAL EEC
EGGS AND POULTRY	8,917:	12,893:	14,061:	0,002:	1,854:	82,611:	0,060:	0,855:	0,002:	27,427:	:	3,324:	:	152,005
REFUNDS ON EGGS	1,314:	0,449:	8,735:	:	0,737:	2,943:	0,006:	0,146:	0,002:	14,181:	:	0,551:	:	29,065
REFUNDS ON POULTRY	7,603:	12,444:	5,326:	0,002:	1,117:	79,668:	0,054:	0,708:	:	13,246:	:	2,773:	:	122,940
REFUNDS ON CERTAIN GOODS OBTAINED BY PROCESSING AGRICULTURAL PRODUCTS	31,754:	50,278:	93,436:	2,886:	2,370:	53,701:	42,008:	69,664:	0,044:	131,555:	0,210:	112,341:	:	590,249
REFUNDS FOR CEREALS EXPORTED IN THE FORM OF SPIRITUOUS BEVERAGES	:	:	:	:	:	:	0,523:	:	:	0,172:	:	48,779:	:	49,474
REFUNDS ON CERTAIN GOODS OBTAINED BY PROCESSING AGRICULTURAL PRODUCTS	31,754:	50,278:	93,436:	2,886:	2,370:	53,701:	41,485:	69,664:	0,044:	131,383:	0,210:	63,562:	:	540,775
TOTAL SECTORS	768,568:	1003,222:	3746,796:	1119,517:	570,813:	5632,542:	837,367:	3950,019:	0,629:	2579,259:	134,179:	1899,284:	2,012:	22.244,208
ACCESSION CAs GRANTED FOR INTRA-COMMUNITY TRADE	0,027:	0,044:-	0,543:	0,244:	0,564:	10,523:-	0,026:	2,096:	:	0,538:	4,554:	0,010:	:	18,031

EXPENDITURE CHARGED AGAINST THE 1987 BUDGET (m ECU)

ITEM	BELGIQUE	DANMARK	DEUTSCH- LAND	ELLAS	ESPANA	FRANCE	IRELAND	ITALIA	LUXEM- BOURG	NEDER- LAND	PORTU- GAL	UNITED KINGDOM	COMMU- NITY	TOTAL EEC
MCA's CHARGED OR GRANTED FOR TRADE IN AGRICULTURAL PRODUCTS	23,825	70,157	144,302	230,451	24,893	- 10,745	105,238	- 11,264	0,042	155,466	7,921	-103,418		636,869
MCA's ON INTRA-COMMUNITY TRADE:	23,825	69,478	90,940	229,801	24,893	- 10,745	105,238	- 11,264	0,042	98,500	7,921	-218,793		409,835
MCA's ON IMPORTS PAID BY IMPORTING MS (DEPRECIATING CURRENCY)		0,883		259,118	28,823	56,894	0,208	2,866			7,942	11,928		368,664
MCA's ON IMPORTS PAID BY EXPORTING MS FOR IMPORTING MS (DEPRECIATING CURRENCY)	23,772	77,451	83,980			124,690	148,691		0,042	79,374		12,979		550,978
MCA's ON IMPORTS CHARGED BY IMPORTING MS (APPR. CURRENCY)	0,001	0,292	- 69,657	- 0,008		- 0,169				- 52,538		0,295		- 121,784
MCA's ON EXPORTS PAID BY EXPORTING MS (APPR. CURRENCY)	- 0,006	- 0,003	76,617	5,259						71,664		0,641		154,172
MCA's ON EXPORTS CHARGED BY EXPORTING MS (DEPR. CURRENCY)	0,058	- 9,146		- 34,568	- 3,930	-192,160	- 43,661	- 14,130			-0,021	-244,637		- 542,195
MCA's ON EXTRA-COMMUNITY TRADE:		0,679	53,363	0,650						56,966		115,375		227,034
PORTION OF MCA's GRANTED ON IMPORTS (INTO MS WITH DEPR. CURRENCY) EXCEEDING IMPORT CHARGES		0,679		0,650								114,784		116,113
MCA's ON EXPORTS PAID BY EXPORTING MS (APPR. CURRENCY)			53,363							56,966		0,591		110,921

EXPENDITURE CHARGED AGAINST THE 1987 BUDGET (m ECU)

ITEM	BELGIQUE	DANMARK	DEUTSCH-	ELLAS	ESPAÑA	FRANCE	IRELAND	ITALIA	LUXEM-	NEDER-	PORTU-	UNITED	COMMU-	TOTAL
	:	:	LAND	:	:	:	:	:	BOURG	LAND	GAL	KINGDOM	NITY	EEC
SUBTOTAL COMPENSATORY AMOUNTS	23,852:	70,201:	143,759:	230,694:	25,457:-	0,221:	105,212:-	9,168:	0,042:	156,004:	12,476:-	103,407:		654,900
TOTAL SECTORS AND COMPENSATORY AMOUNTS	792,419:	1073,423:	3890,556:	1350,211:	596,270:	5632,321:	942,579:	3940,852:	0,671:	2735,263:	146,655:	1795,877:	2,012	22.899,108
COMMON ORGANIZATION OF FISHERIES MARKETS	0,269:	1,449:	0,269:	0,703:	2,401:	5,060:	1,428:	3,772:	:	:	0,512:	1,517:		17,380
REFUNDS ON FISHERY PRODUCTS	:	:	:	:	:	:	:	:	:	:	:	:		
INTERVENTION FOR FISHERY PRODUCTS	0,269:	1,449:	0,269:	0,703:	2,401:	5,060:	1,428:	3,772:	:	:	0,512:	1,517:		17,380
WITHDRAWAL AND CARRY-OVER PREMIUM FOR FISHERY PRODUCTS	0,269:	1,449:	0,269:	0,703:	:	1,512:	1,428:	3,772:	:	:	0,512:	1,517:		11,430
PRIVATE STORAGE AID FOR FISHERY PRODUCTS	:	:	:	:	:	0,051:	:	:	:	:	:	:		0,051
OTHER INTERVENTIONS FOR FISHERY PRODUCTS	:	:	:	2,401:	3,497:	:	:	:	:	:	:	:		5,899
GRAND TOTAL	792,688:	1074,873:	3890,824:	1350,915:	598,671:	5637,381:	944,007:	3944,624:	0,671:	2735,263:	147,166:	1797,394:	2,012	22.916,488
OTHER EXPENDITURE	28,839:-	16,045:	102,167:-	9,727:	5,381:	24,730:	12,313:-	41,113:	0,792:-	7,486:		48,635:		51,217

ANNEX 2 (cont'd 17)

EXPENDITURE CHARGED AGAINST THE 1987 BUDGET (m ECU)

ITEM	BELGIQUE:	DANMARK :	DEUTSCH- LAND :	ELLAS :	ESPANA :	FRANCE :	IRELAND :	ITALIA :	LUXEM- BOURG :	NEDER- LAND :	PORTU- GAL :	UNITED KINGDOM :	COMMU- NITY	TOTAL EEC
CLEARANCE PREVIOUS YEARS	- 1,440:	- 20,428:	- 3,189:	- 12,496:		- 39,061:	- 6,314:	- 44,052:	- 0,063:	- 20,275:		- 60,840:		- 208,157
COMMUNITY COMPENSATION MEASURES	:	:	:	:	:	:	:	:	:	:	:	:	:	
REFUNDS FOOD AID MEASURES	30,279:	4,384:	105,356:	2,770:	5,381:	63,791:	18,627:	2,939:	0,855:	12,789:		12,205:		259,374
FOOD AID REFUNDS, CEREALS	5,869:		20,227:	2,770:	1,419:	51,923:		2,939:		1,021:				86,168
FOOD AID REFUNDS, RICE					3,961:									3,961
FOOD AID REFUNDS, SUGAR														
FOOD AID REFUNDS, VEGETABLE OIL AND OLIVE OIL														
FOOD AID REFUNDS, SKIMMED-MILK POWDER	13,444:	3,312:	58,137:			4,583:	8,533:			6,944:		8,838:		103,791
FOOD AID REFUNDS, BUTTER OIL	10,966:	1,072:	26,992:			7,285:	10,094:		0,855:	4,823:		3,367:		65,454
REEXAMINATION OF SURPLUS PRODUCTS AND ACCUMULATED STOCKS														
GRAND TOTAL AND CLEARANCES	821,527:	1058,828:	3992,991:	1341,188:	604,052:	5662,111:	956,320:	3903,511:	1,463:	2727,777:	147,166:	1748,759:	2,012	22.967,705

N.B. : This expenditure covers an overall period of about ten months, from 1 January 1987 to the end of October/beginning of November 1987.

ANNEX 2a

EXPENDITURE CHARGED UNTIL THE END OF DECEMBER 1987 AGAINST THE 1988 BUDGET (m ECU)

ITEM	BELGIQUE:	DANMARK:	DEUTSCH-:	ELLAS :	ESPANA :	FRANCE :	IRELAND:	ITALIA :	LUXEM-:	NEDER- :	PORTUGAL:	UNITED :	COMMU-:	TOTAL
	:	:	LAND :	:	:	:	:	:	BOURG :	LAND :	:	KINGDOM :	NITY	EEC
CEREALS AND RICE	15,051:	14,576:	145,246:	16,661:	9,182:	329,774:-	0,328:	76,014:	0,023:	18,187:	:	118,192:	:	742,537:
CEREALS REFUNDS	12,919:	7,393:	37,831:	3,885:	10,092:	244,235:	0,112:	22,970:	:	6,879:	:	52,790:	:	399,105:
COMMON WHEAT GRAIN AND FLOUR REFUNDS	2,538:	0,113:	14,191:	1,614:	4,696:	149,575:	:	3,634:	:	0,378:	:	3,148:	:	179,887:
BARLEY GRAIN AND MALT REFUNDS	9,062:	6,088:	10,911:	:	:	79,876:	0,069:	0,002:	:	1,837:	:	49,046:	:	156,892:
DURUM WHEAT GRAIN, FLOUR	:	:	:	:	:	:	:	:	:	:	:	:	:	:
GROATS AND MEAL REFUNDS	:	:	:	2,271:	4,817:	4,309:	:	14,432:	:	:	:	:	:	25,830:
OTHER CEREALS REFUNDS	1,319:	1,192:	12,728:	:	0,579:	10,474:	0,043:	4,902:	:	4,664:	:	10,596:	:	36,496:
INTERVENTION STORAGE OF CEREALS	0,326:	2,258:	103,273:	:	2,150:	60,438:	0,036:	8,404:	0,033:	1,330:	:	65,889:	:	244,138:
CARRY-OVER PAYMENTS	:	:	:	:	:	:	:	:	:	:	:	:	:	:
TECHNICAL COSTS, PUBLIC STORAGE OF CEREALS	0,159:	1,331:	14,937:	:	1,188:	6,834:	0,036:	3,669:	0,006:	0,121:	:	4,975:	:	33,256:
FINANCIAL COSTS, PUBLIC STORAGE OF CEREALS	0,167:	1,277:	12,134:	:	0,961:	4,614:	:	4,735:	0,005:	0,031:	:	4,327:	:	28,251:
OTHER PUBLIC STORAGE COSTS FOR CEREALS	:-	0,350:	76,202:	:	:	48,991:	:	:	0,022:	1,178:	:	56,588:	:	182,629:
DEPRECIATION OF CEREALS STOCKS	:	:	:	:	:	:	:	:	:	:	:	:	:	:
OTHER STORAGE INTERVENTION (CEREALS)	:	:	:	:	0,001:	:	:	:	:	:	:	:	:	0,001:
INTERVENTION OTHER THAN FOR CEREAL STORAGE	4,030:	2,163:	11,171:	11,746:	3,103:	17,114:	0,382:	40,342:	:	11,968:	:	5,715:	:	107,734:

EXPENDITURE CHARGED UNTIL THE END OF DECEMBER 1987 AGAINST THE 1988 BUDGET (m ECU)

ITEM	BELGIQUE:	DANMARK:	DEUTSCH- LAND :	ELLAS :	ESPAÑA :	FRANCE :	IRELAND :	ITALIA :	LUXEM- BOURG :	NEDER- LAND :	PORTUGAL:	UNITED : KINGDOM :	COMMU- NITY	TOTAL EEC
PRODUCTION AID, DURUM WHEAT	:	:	:	11,683:	0,760:	:	:	36,796:	:	:	:	:	:	49,240
REFUNDS FOR THE PRODUCTION OF POTATO STARCH	:	:	:	:	:	:	:	:	:	:	:	:	:	17,951
OTHER REFUNDS FOR CEREALS PRODUCTION	0,069:	1,608:	3,602:	:	:	3,656:	:	0,001:	:	8,124:	:	0,892:	:	40,553
OTHER INTERVENTION (CEREALS)	:	:-	0,009:	:	:	:	:	:	:	:	:	:	:	- 0,009
CO-RESPONSABILITY LEVY AND AID TO SMALL PRODUCERS	- 2,259:	2,753:-	7,047:	1,026:-	8,136:	7,924:-	0,858:-	10,859:-	0,010:-	2,114:	:	- 6,258:	:	- 25,838
AID TO SMALL PRODUCERS	:	4,912:	2,947:	1,983:	:	10,732:	0,047:	:	:	1,039:	:	2,387:	:	24,046
RICE	0,034:	0,009:	0,017:	0,005:	1,973:	0,063:	:	15,157:	:	0,125:	:	0,016:	:	17,398
RICE REFUNDS INTERVENTION RICE	:	0,009:	0,017:	0,005:	0,188:	0,031:	:	15,099:	:	0,122:	:	0,016:	:	15,486
	0,034:	:	:	:	1,785:	0,032:	:	0,059:	:	0,002:	:	:	:	1,912
SUGAR	13,855:	10,155:	62,908:	0,109:	30,761:	209,691:	3,403:	25,456:	:	50,270:	0,427:	9,470:	:	416,506
REFUNDS ON SUGAR AND ISOGUCULOSE	11,282:	6,340:	53,747:	:	26,206:	184,822:	2,980:	10,787:	:	47,455:	:	10,497:	:	354,116

EXPENDITURE CHARGED UNTIL THE END OF DECEMBER 1987 AGAINST THE 1988 BUDGET (m ECU)

ITEM	BELGIQUE:	DANMARK:	DEUTSCH-:	ELLAS :	ESPAÑA :	FRANCE :	IRELAND:	ITALIA :	LUXEM-:	NEDER-:	PORTUGAL:	UNITED :	COMMU-:	TOTAL
	:	:	LAND :	:	:	:	:	:	BOURG :	LAND :	:	KINGDOM :	NITY	EEC
INTERVENTION FOR SUGAR	2,572:	3,815:	9,161:	0,109:	4,555:	24,869:	0,423:	14,669:	:	2,816:	0,427:-	1,027:	:	62,390
REIMBURSEMENT OF STORAGE COSTS FOR SUGAR	1,880:	0,874:	8,794:	0,082:	2,770:	19,421:	0,423:	13,721:	:	1,875:	0,064:-	1,914:	:	47,989
PUBLIC STORAGE OF SUGAR	:	:	:	:	:	:	:	:	:	:	:	:	:	
REFUNDS FOR USE IN CHEMICAL INDUSTRY	0,692:	2,941:	0,367:	0,027:	1,785:	2,373:	0,001:	0,948:	:	0,941:	0,191:	0,886:	:	11,154
AID MEASURES FOR DISPOSAL OF RAW SUGAR	:	:	:	:	:	3,075:	:	:	:	:	:	:	:	3,163
SUGAR IMPORT SUBSIDIES	:	:	:	:	:	:	:	:	:	:	0,088:	:	:	
DEPRECIATION OF SUGAR STOCKS	:	:	:	:	:	:	:	:	:	:	:	:	:	
OTHER INTERVENTION FOR SUGAR	:	:	:	:	:	:	:	:	:	0,084:	:	:	:	0,084
	:	:	:	:	:	:	:	:	:	:	:	:	:	
OILS AND FATS	48,464:	11,159:	128,565:	16,363:	73,132:	142,632:	:	278,158:	:	20,635:	10,658:	38,152:	:	767,917
	:	:	:	:	:	:	:	:	:	:	:	:	:	
OLIVE OIL	:	0,006:	0,047:	12,507:	48,931:	3,119:	:	76,492:	:	0,021:	0,114:	0,329:	:	141,565
	:	:	:	:	:	:	:	:	:	:	:	:	:	
REFUNDS ON OLIVE OIL	:	:	:	0,161:	:	0,094:	:	3,766:	:	0,002:	0,181:	0,003:	:	4,209
PRODUCTION AIDS, OLIVE OIL	:	:	:	4,310:	43,990:	0,163:	:	7,714:	:	:	:	:	:	56,177
MEASURES IN CONNECTION WITH PRODUCTION OF OLIVE OIL	:	:	:	:	:	:	:	7,644:	:	:	:	:	:	7,644
MEASURES IN CONNECTION WITH CONSUMPTION OF OLIVE OIL	:	:	0,047:	8,032:	:	2,671:	:	45,657:	:	0,018:	:	0,326:	:	56,751
TECHNICAL PUBLIC STORAGE COSTS FOR OLIVE OIL	:	:	:	:	2,149:	:	:	2,154:	:	:	0,203:	:	:	4,506
FINANCIAL PUBLIC STORAGE COSTS FOR OLIVE OIL	:	:	:	:	1,502:	:	:	2,114:	:	:	0,145:	:	:	3,761
OTHER PUBLIC STORAGE COSTS FOR OLIVE OIL	:	:	:	:	1,290:	:	:	3,707:	:	-	0,742:	:	:	4,254
DEPRECIATION OF OLIVE OIL STOCKS	:	:	:	:	:	:	:	:	:	:	:	:	:	

EXPENDITURE CHARGED UNTIL THE END OF DECEMBER 1987 AGAINST THE 1988 BUDGET (m ECU)

ITEM	BELGIQUE:	DANMARK:	DEUTSCH-:	ELLAS :	ESPAÑA :	FRANCE :	IRELAND:	ITALIA :	LUXEM-:	NEDER-:	PORTUGAL:	UNITED :	COMMU-:	TOTAL
	:	:	LAND :	:	:	:	:	:	BOURG :	LAND :	:	KINGDOM :	NITY :	EEC
OTHER INTERVENTION FOR OLIVE OIL	:	:	:	:	:	:	:	:	:	:	:	:	:	4,262
	:	0,006:	:	0,004:	:	0,191:	:	3,735:	:	:	0,326:	:	:	
OILSEEDS	48,464:	11,153:	128,518:	3,856:	24,201:	139,512:	:	201,667:	:	20,614:	10,544:	37,823:	:	626,353
REFUNDS ON OILSEEDS	:	:	:	:	:	1,708:	:	:	:	0,075:	:	:	:	1,783
PRODUCTION AID, RAPE	17,996:	11,150:	72,464:	:	:	40,336:	:	0,899:	:	4,361:	:	30,980:	:	178,186
PRODUCTION AID, SUNFLOWER	30,465:	:	56,054:	3,345:	24,200:	78,369:	:	25,442:	:	16,166:	10,542:	6,822:	:	251,406
PRODUCTION AID, SOYA	:	:	:	0,511:	0,001:	18,866:	:	175,326:	:	:	:	:	:	194,704
PRODUCTION AID, FLAX SEED	0,003:	0,003:	:	:	:	0,233:	:	:	:	0,012:	:	0,021:	:	0,271
OTHER AIDS (OILSEEDS)	:	:	:	:	:	:	:	:	:	:	:	:	:	
INTERVENTION IN THE FORM OF STORAGE FOR OILSEEDS	:	:	:	:	:	:	:	:	:	:	0,002:	:	:	0,002
OTHER INTERVENTION FOR OIL SEEDS	:	:	:	:	:	:	:	:	:	:	:	:	:	
CONSUMER PRICE STABILIZATION MECHANISM. FOR OILS AND FATS	:	:	:	:	:	:	:	:	:	:	:	:	:	
LEVIES (PRICE STABILIZATION) AID (PRICE STABILIZATION)	:	:	:	:	:	:	:	:	:	:	:	:	:	
PROTEIN PLANTS	5,189:	12,513:	27,957:	0,126:	2,525:	48,654:	0,609:	7,702:	:	11,806:	0,022:	3,112:	:	120,215
PRODUCTION AID, PEAS AND FIELD BEANS	5,080:	5,590:	24,209:	:	0,074:	31,857:	0,544:	1,064:	:	9,149:	0,022:	1,908:	:	79,497

EXPENDITURE CHARGED UNTIL THE END OF DECEMBER 1987 AGAINST THE 1988 BUDGET (m ECU)

ITEM	BELGIQUE:	DANMARK:	DEUTSCH--:	ELLAS :	ESPAÑA :	FRANCE :	IRELAND:	ITALIA :	LUXEM--:	NEDER-:	PORTUGAL:	UNITED :	COMMU-:	TOTAL
	:	:	LAND :	:	:	:	:	:	BOURG :	LAND :	:	KINGDOM :	NITY :	EEC
PRODUCTION AID, DRIED FODDER	0,109:	6,922:	3,748:	0,126:	2,451:	16,559:	0,066:	6,638:	:	2,657:	:	1,204:	:	40,480
PRODUCTION AID, LUPINS	:	:	:	:	:	0,237:	:	:	:	:	:	:	:	0,237
OTHER INTERVENTION FOR PROTEIN PLANTS	:	:	:	:	:	:	:	:	:	:	:	:	:	
FIBRE PLANTS AND SILKWORMS	1,308:	:	0,004:	106,112:	87,730:	6,909:	0,012:	:	:	0,256:	:	0,002:	:	202,333
FIBRE FLAX AND HEMP	1,308:	:	0,004:	:	0,006:	6,909:	0,012:	:	:	0,256:	:	0,002:	:	8,496
PRODUCTION AID, FIBRE FLAX SPECIFIC MEASURES (FIBRE FLAX)	1,308:	:	0,004:	:	:	5,625:	0,012:	:	:	0,256:	:	0,002:	:	7,206
PRODUCTION AID, HEMP OTHER INTERVENTION (FIBRE FLAX AND HEMP)	:	:	:	:	0,006:	1,285:	:	:	:	:	:	:	:	1,290
COTTON	:	:	:	106,096:	87,724:	:	:	:	:	:	:	:	:	193,820
SILKWORMS	:	:	:	0,016:	:	:	:	:	:	:	:	:	:	0,016
OTHER (FIBRE PLANTS)	:	:	:	:	:	:	:	:	:	:	:	:	:	

EXPENDITURE CHARGED UNTIL THE END OF DECEMBER 1987 AGAINST THE 1988 BUDGET (m ECU)

ITEM	BELGIQUE:	DANMARK:	DEUTSCH- LAND :	ELLAS :	ESPAÑA :	FRANCE :	IRELAND:	ITALIA :	LUXEM- BOURG :	NEDER- LAND :	PORTUGAL:	UNITED : KINGDOM :	COMMU- NITY :	TOTAL EEC
FRUIT AND VEGETABLES	0,156:	0,417:	0,551:	26,166:	2,026:	23,265:	0,007:	90,570:	:	0,984:	8,965:	0,741:	:	153,847
FRESH FRUIT AND VEGETABLES	0,132:	0,030:	0,493:	4,239:	:	7,200:	:	50,960:	:	0,832:	0,002:	0,404:	:	64,291
EXPORT REFUNDS, FRESH FRUIT AND VEGETABLES	0,063:	0,030:	0,101:	0,263:	:	0,694:	:	0,933:	:	0,554:	:	0,002:	:	2,640
FINANCIAL COMPENSATION FOR WITHDRAWALS, BYING IN AND DISTRIBUTION	0,069:	:	0,353:	3,784:	:	6,505:	:	47,231:	:	0,277:	:	0,403:	:	58,622
FINANCIAL COMPENSATION FOR PROMOTING COMMUNITY CITRUS FRUIT	:	:	:	0,026:	:	:	:	0,169:	:	:	:	:	:	0,195
FINANCIAL COMPENSATION FOR PROCESSING CITRUS FRUIT	:	:	:	0,166:	:	:	:	2,625:	:	:	0,002:	:	:	2,794
OTHER INTERVENTION (FRESH FRUIT AND VEGETABLES)	:	:	0,040:	:	:	:	:	:	:	:	:	:	:	0,040
PROCESSED FRUIT AND VEGETABLES	0,025:	0,387:	0,057:	21,927:	2,026:	16,065:	0,007:	39,610:	:	0,152:	8,963:	0,336:	:	89,556
EXPORT REFUNDS, PROCESSED FRUIT AND VEGETABLES	0,025:	0,387:	0,054:	0,552:	0,148:	0,261:	0,007:	0,254:	:	0,152:	0,023:	0,336:	:	2,199
PRODUCTION AID, TOMATO-BASED PRODUCTS	:	:	:	6,305:	0,019:	8,363:	:	28,307:	:	:	8,872:	:	:	51,865
PRODUCTION AID, FRUIT-BASED PRODUCTS	:	:	0,004:	15,070:	1,860:	7,441:	:	11,049:	:	:	0,068:	:	:	35,492
PRODUCTION AID, TINNED PINEAPPLE	:	:	:	:	:	:	:	:	:	:	:	:	:	
OTHER INTERVENTION FOR PROCESSED FRUIT AND VEGETABLES	:	:	:	:	:	:	:	:	:	:	:	:	:	

ANNEX 2a (cont'd 6)

EXPENDITURE CHARGED UNTIL THE END OF DECEMBER 1987 AGAINST THE 1988 BUDGET (m ECU)

ITEM	BELGIQUE:	DANMARK:	DEUTSCH-:	ELLAS :	ESPAÑA :	FRANCE :	IRELAND:	ITALIA :	LUXEM-:	NEDER-:	PORTUGAL:	UNITED :	COMMU-:	TOTAL
	:	:	LAND :	:	:	:	:	:	BOURG :	LAND :	:	KINGDOM :	NITY :	EEC
WINE PRODUCTS	:	:	1,979:	2,282:	13,188:	63,001:	:	46,215:	:	:	:	0,064:	:	126,729
REFUNDS ON WINE PRODUCTS	:	:	0,020:	0,093:	5,381:	1,305:	:	0,106:	:	:	:	0,020:	:	6,925
INTERVENTION FOR WINE PRODUCTS	:	:	1,959:	2,190:	7,806:	61,696:	:	46,109:	:	:	:	0,044:	:	119,804
INTERVENTION IN THE FORM OF STORAGE OF WINE AND GRAPE MUST	:	:	0,517:	0,565:	1,271:	8,104:	:	7,750:	:	:	:	:	:	18,208
DESTILLATION OF WINE	:	:	1,117:	0,610:	5,094:	47,312:	:	34,526:	:	:	:	:	:	88,658
COMPULSORY DESTILLATION OF BY-PRODUCTS OF WINE-MAKING	:	:	:	0,003:	0,672:	5,424:	:	1,984:	:	:	:	:	:	8,083
AID FOR USE OF MUST	:	:	0,002:	1,011:	0,335:	0,562:	:	0,587:	:	:	:	0,044:	:	2,541
ACCEPTANCE OF ALCOHOL FROM COMPULSORY DESTILLATION	:	:	:	:	0,341:	0,209:	:	1,223:	:	:	:	:	:	1,773
FINANCIAL COMPENSATION FOR RESTRICTION OF REPLANTING RIGHTS	:	:	:	:	:	:	:	:	:	:	:	:	:	
DEPRECIATION OF ALCOHOL STOCKS	:	:	:	:	:	:	:	:	:	:	:	:	:	
OTHER INTERVENTION FOR THE WINE-GROWING SECTOR	:	:	0,323:	:	0,094:	0,085:	:	0,038:	:	:	:	:	:	0,540
TOBACCO	0,127:	:	8,032:	8,336:	16,723:	12,899:	:	65,335:	:	0,047:	2,958:	:	:	114,457

EXPENDITURE CHARGED UNTIL THE END OF DECEMBER 1987 AGAINST THE 1988 BUDGET (m ECU)

ITEM	BELGIQUE:	DANMARK:	DEUTSCH- LAND :	ELLAS :	ESPANA :	FRANCE :	IRELAND:	ITALIA :	LUXEM- BOURG :	NEDER- LAND :	PORTUGAL:	UNITED : KINGDOM :	COMMU- NITY	TOTAL EEC
REFUNDS ON TOBACCO	0,074:	:	0,275:	0,359:	:	0,156:	:	5,017:	:	0,047:	:	:	:	5,929
PREMIUM FOR TOBACCO	0,052:	:	7,757:	5,306:	16,723:	12,743:	:	60,125:	:	:	2,958:	:	:	105,665
INTERVENTION IN THE FORM OF TOBACCO STORAGE	:	:	:	2,671:	:	:	:	0,192:	:	:	:	:	:	2,864
TECHNICAL PUBLIC STORAGE COSTS FOR TOBACCO	:	:	:	1,203:	:	:	:	0,109:	:	:	:	:	:	1,311
FINANCIAL PUBLIC STORAGE COSTS FOR TOBACCO	:	:	:	0,445:	:	:	:	0,084:	:	:	:	:	:	0,528
OTHER PUBLIC STORAGE COSTS FOR TOBACCO	:	:	:	1,024:	:	:	:	:	:	:	:	:	:	1,024
DEPRECIATION OF TOBACCO STOCKS	:	:	:	:	:	:	:	:	:	:	:	:	:	
OTHER INTERVENTION FOR TOBACCO	:	:	:	:	:	:	:	:	:	:	:	:	:	
OTHER SECTORS OR AGRICULTURAL PRODUCTS	0,007:	1,728:	8,273:	0,027:	:	3,120:	0,037:	0,006:	:	0,761:	:	0,398:	:	14,356
SEEDS	:	1,728:	0,539:	0,027:	:	3,056:	0,023:	0,006:	:	0,761:	:	0,398:	:	6,536
HOPS	0,007:	:	7,734:	:	:	0,064:	0,014:	:	:	:	:	:	:	7,820
POTATOES	:	:	:	:	:	:	:	:	:	:	:	:	:	

EXPENDITURE CHARGED UNTIL THE END OF DECEMBER 1987 AGAINST THE 1988 BUDGET (m ECU)

ITEM	BELGIQUE:	DANMARK:	DEUTSCH-:	ELLAS :	ESPAÑA :	FRANCE :	IRELAND:	ITALIA :	LUXEM-:	NEDER- :	PORTUGAL:	UNITED :	COMMU-:	TOTAL
	:	:	LAND :	:	:	:	:	:	BOURG :	LAND :	:	KINGDOM :	NITY	EEC
ETHYL ALCOHOL OF AGRICULTURAL ORIGIN	:	:	:	:	:	:	:	:	:	:	:	:	:	
BEE-KEEPING	:	:	:	:	:	:	:	:	:	:	:	:	:	
TRANSUMANCE	:	:	:	:	:	:	:	:	:	:	:	:	:	
OTHER (OTHER AGRICULTURAL SECTORS OR PRODUCTS)	:	:	:	:	:	:	:	:	:	:	:	:	:	
MILK AND MILK PRODUCTS	17,409:	75,155:	210,404:	- 0,987:	7,700:	184,884:	45,103:-	11,883:-	0,002:	260,614:	:	35,097:	:	823,494
REFUNDS, MILK AND MILK PRODUCTS	10,441:	55,992:	52,638:	0,309:	2,247:	58,142:	6,958:	2,851:	0,011:	173,684:	:	16,578:	:	379,850
REFUNDS, BUTTER AND BUTTEROIL	2,043:	6,330:	12,899:	:	0,049:	16,489:	1,076:	0,028:	0,005:	68,022:	:	0,851:	:	107,791
REFUNDS, SKIMMED-MILK POWDER	0,540:	5,783:	15,515:	:	0,024:	4,954:	0,417:	:	:	17,832:	:	2,920:	:	47,986
REFUNDS, CHEESE	0,348:	25,186:	10,235:	0,303:	0,201:	10,675:	0,626:	2,807:	:	14,733:	:	3,115:	:	68,228
REFUNDS, OTHER MILK PRODUCTS	7,510:	18,693:	13,988:	0,006:	1,973:	26,024:	4,840:	0,016:	0,006:	73,097:	:	9,692:	:	155,846
INTERVENTION STORAGE OF SKIMMED-MILK POWDER	0,004:-	0,146:	9,680:-	1,460:-	- 0,083:	:	- 0,192:-	0,044:	:	:	:	- 0,708:	:	7,052

ANNEX 2a (cont'd 9)

EXPENDITURE CHARGED UNTIL THE END OF DECEMBER 1987 AGAINST THE 1988 BUDGET (m ECU)

ITEM	BELGIQUE	DANMARK	DEUTSCH- LAND	ELLAS	ESPAÑA	FRANCE	IRELAND	ITALIA	LUXEM- BOURG	NEDER- LAND	PORTUGAL	UNITED KINGDOM	COMMU- NITY	TOTAL EEC
PRIVATE STORAGE OF SKIMMED- MILK POWDER	:	:	:	:	:	:	:	:	:	:	:	:	:	
TECHNICAL PUBLIC STORAGE	:	:	:	:	:	:	:	:	:	:	:	:	:	
COSTS FOR SKIMMED-MILK POWDER	0,023:	2,127:	0,013:	0,023:	0,014:	0,034:								2,234
FINANCIAL PUBLIC STORAGE	:	:	:	:	:	:	:	:	:	:	:	:	:	
COSTS FOR SKIMMED-MILK POWDER	0,003:	0,052:	12,505:	0,032:	0,102:	0,044:	0,095:							12,833
OTHER PUBLIC STORAGE COSTS	:	:	:	:	:	:	:	:	:	:	:	:	:	
FOR SKIMMED-MILK POWDER	- 0,221:-	4,951:-	- 1,505:-	- 0,208:-	- 0,249:-	- 0,044:-	- 0,837:-							- 8,015
DEPRECIATION OF STOCKS OF SKIMMED-MILK POWDER	:	:	:	:	:	:	:	:	:	:	:	:	:	
INTERVENTION IN THE FORM OF AID FOR UTILIZATION OF SKIMMED MILK	3,803:	11,753:	67,931:		93,320:	27,678:	5,841:		48,989:		5,006:			264,320
AID SKIMMED-MILK POWDER, CALF FEED	2,124:	1,344:	34,829:		65,132:	2,949:	1,004:		33,311:		1,504:			142,198
AID LIQUID SKIMMED MILK, CALF FEED	0,524:	4,124:	11,528:		0,325:	0,006:			0,041:		0,093:			16,642
AID SKIMMED-MILK POWDER FOR FEED, OTHER ANIMALS	:	:	:	:	:	:	:	:	:	:	:	:	:	
AID LIQUID SKIMMED MILK FOR FEED, OTHER ANIMALS	1,154:	0,221:	6,870:		3,794:	2,223:	4,836:		1,513:		2,696:			23,307
AID SKIMMED MILK PROCESSED INTO CASEIN		6,064:	14,703:		24,068:	22,501:			14,124:		0,713:			82,173
AID SKIMMED-MILK POWDER 10% FAT, CALF FEED	:	:	:	:	:	:	:	:	:	:	:	:	:	
OTHER AIDS (SKIMMED MILK)	:	:	:	:	:	:	:	:	:	:	:	:	:	

EXPENDITURE CHARGED UNTIL THE END OF DECEMBER 1987 AGAINST THE 1988 BUDGET (m ECU)

ITEM	BELGIQUE :	DANMARK :	DEUTSCH- LAND :	ELLAS :	ESPAÑA :	FRANCE :	IRELAND :	ITALIA :	LUXEM- BOURG :	NEDER- LAND :	PORTUGAL :	UNITED KINGDOM :	COMMU- NITY	TOTAL EEC
INTERVENTION STORAGE OF BUTTER AND CREAM	2,298:	9,201:	79,034:	:	0,364:	27,795:	11,747:-	32,297:	0,038:	37,484:	:	18,568:	:	154,233
PRIVATE STORAGE (BUTTER AND CREAM)	2,105:	0,032:	1,416:	:	:	5,142:	2,533:	:	:	3,407:	:	0,293:	:	14,927
TECHNICAL PUBLIC STORAGE COSTS FOR BUTTER AND CREAM	0,399:	0,183:	5,173:	:	0,182:	2,250:	2,424:	0,294:	0,011:	3,338:	:	2,668:	:	16,921
FINANCIAL PUBLIC STORAGE COSTS FOR BUTTER AND CREAM	1,090:	0,535:	14,579:	:	0,182:	5,258:	6,383:	0,308:	0,028:	9,736:	:	8,988:	:	47,088
OTHER STORAGE COSTS FOR BUTTER AND CREAM	- 1,296:	8,452:	57,866:	:	:	15,145:	0,407:-	32,899:	:	21,003:	:	6,619:	:	75,298
DEPRECIATION OF BUTTER STOCKS	:	:	:	:	:	:	:	:	:	:	:	:	:	
OTHER MEASURES FOR BUTTERFAT	2,049:	1,532:	9,403:	0,133:	1,376:	15,194:	2,692:	0,276:	0,061:	5,662:	:	2,594:	:	40,972
CONSUMPTION AID, BUTTER AND WELFARE RECIPIENTS	:	:	:	:	:	:	1,908:	:	:	:	:	:	:	1,908
OTHER MEASURES (BUTTERFAT)	2,049:	1,532:	9,403:	0,133:	1,376:	15,194:	0,784:	0,276:	0,061:	5,662:	:	2,594:	:	39,064
INTERVENTION FOR OTHER MILK PRODUCTS	:	:	0,012:	0,025:	:	:	0,053:	14,896:	:	:	:	:	:	14,986
STORAGE OF CHEESE OTHER INTERVENTION (OTHER MILK PRODUCTS)	:	:	0,012:	0,025:	:	:	0,053:	14,896:	:	:	:	:	:	14,986
OTHER MEASURES IN THE MILK AND MILK PRODUCTS SECTOR	1,963:	0,883:	9,017:	0,006:	3,796:	7,337:	0,517:	4,399:	:	1,051:	:	3,916:	:	32,885

EXPENDITURE CHARGED UNTIL THE END OF DECEMBER 1987 AGAINST THE 1988 BUDGET (m ECU)

ITEM	BELGIQUE:	DANMARK:	DEUTSCH- LAND :	ELLAS :	ESPAÑA :	FRANCE :	IRELAND :	ITALIA :	LUXEM- BOURG :	NEDER- LAND :	PORTUGAL :	UNITED KINGDOM :	COMMU- NITY	TOTAL EEC
GUARANTEE SECTION FINANCIAL CONTRIBUTION TO MILK NON-MARKETING AND CONVERSION PREMIUMS	:	:	:	:	:	:	:	:	:	:	:	:	:	- 0,017
SCHOOL MILK	1,280:	0,795:	7,839:	:	0,106:	4,624:	0,208:	2,576:	:	0,491:	:	2,585:	:	20,502
MARKET DEVELOPMENT SCHEMES	0,678:	0,090:	1,184:	:	0,401:	2,721:	0,269:	1,811:	:	0,561:	:	1,192:	:	8,905
IMPROVEMENT OF MILK QUALITY	:	:	:	0,006:	:	:	0,047:	0,013:	:	:	:	0,135:	:	0,201
OTHER MEASURES UNDER PROGRAMME TO EXPAND MILK PRODUCTS MARKET	:	:	:	:	:	:	:	:	:	:	:	:	:	
PREMIUM FOR PERMANENT CESSATION OF MILK PRODUCTION	0,005:	0,002:	:	:	3,290:	:	0,004:	:	:	:	:	0,004:	:	3,294
COMPENSATION FOR TEMPORARY SUSPENSION OF QUOTAS	:	:	:	:	:	:	:	:	:	:	:	:	:	
OTHER MEASURES (MILK AND MILK PRODUCTS)	:	:	:	:	:	:	:	:	:	:	:	:	:	
FINANCIAL CONTRIBUTION BY MILK PRODUCERS	- 3,145:	- 4,058:	- 17,296:	:	:	- 16,904:	- 4,351:	- 7,805:	- 0,113:	- 6,263:	:	- 10,857:	:	- 70,792
LINEAR LEVY (CORRESPONSIBILITY)	- 3,063:	- 4,058:	- 18,216:	:	:	- 16,890:	- 4,350:	- 7,805:	- 0,113:	- 5,314:	:	- 10,857:	:	- 70,665
ADDITIONAL LEVY (CORRESPONSIBILITY)	- 0,082:	:	0,920:	:	:	- 0,014:	- 0,002:	:	:	- 0,949:	:	:	:	- 0,127
MEASURES FOR SMALL PRODUCERS	- 0,004:	:	- 0,015:	:	:	:	:	- 0,001:	:	0,007:	:	:	:	- 0,012

EXPENDITURE CHARGED UNTIL THE END OF DECEMBER 1987 AGAINST THE 1988 BUDGET (m ECU)

ITEM	BELGIQUE:	DANMARK:	DEUTSCH-:	ELLAS :	ESPAÑA :	FRANCE :	IRELAND:	ITALIA :	LUXEM-:	NEDER- :	PORTUGAL:	UNITED :	COMMU-:	TOTAL
	:	:	LAND :	:	:	:	:	:	BOURG :	LAND :	:	KINGDOM :	NITY	EEC
BEEF/VEAL	4,726:	15,093:	120,838:	0,817:	2,246:	141,869:	133,823:	35,589:	:	17,838:	:	49,328:	:	522,169
REFUNDS FOR BEEF/VEAL	3,596:	7,249:	39,080:	:	0,741:	36,748:	71,660:	7,706:	:	8,902:	:	8,499:	:	184,181
INTERVENTION STORAGE OF BEEF	1,126:	7,852:	45,083:	:	0,650:	56,101:	44,192:	22,626:	:	8,938:	:	17,778:	:	204,347
PRIVATE STORAGE BEEF	0,023:	0,069:	0,027:	:	:	0,542:	1,666:	0,015:	:	0,025:	:	0,190:	:	2,559
TECHNICAL PUBLIC STORAGE COSTS FOR BEEF	0,311:	0,859:	8,736:	:	0,345:	8,455:	6,392:	3,843:	:	1,736:	:	2,538:	:	33,215
FINANCIAL PUBLIC STORAGE COSTS FOR BEEF	0,227:	0,922:	3,429:	:	0,305:	4,466:	2,820:	2,857:	:	0,976:	:	2,090:	:	18,053
OTHER PUBLIC STORAGE COSTS FOR BEEF	0,565:	6,002:	32,891:	:	:	42,638:	33,314:	15,910:	:	6,200:	:	13,000:	:	150,521
DEPRECIATION OF BEEF STOCKS	:	:	:	:	:	:	:	:	:	:	:	:	:	:
INTERVENTION OTHER THAN BEEF STORAGE	0,004:	- 0,007:	36,675:	0,817:	0,854:	49,021:	17,971:	5,258:	-	0,001:	:	23,051:	:	133,641
PREMIUMS, SUCKLER COWS	0,004:	:	0,249:	:	0,341:	37,973:	7,850:	- 0,065:	-	0,001:	:	10,277:	:	56,627
SPECIAL PREMIUMS	- 0,007:	:	36,426:	0,403:	0,513:	11,048:	10,109:	:	:	:	:	:	:	58,491
CALF PREMIUMS	:	:	:	0,414:	:	:	0,012:	5,323:	:	:	:	0,686:	:	6,435
PREMIUMS FOR SLAUGHTER OF ADULT CATTLE OTHER THAN COWS	:	:	:	:	:	:	:	:	:	:	:	12,088:	:	12,088
OTHER INTERVENTION (BEEF/VEAL)	:	:	:	:	:	:	:	:	:	:	:	:	:	:

EXPENDITURE CHARGED UNTIL THE END OF DECEMBER 1987 AGAINST THE 1988 BUDGET (m ECU)

ITEM	BELGIQUE:	DANMARK:	DEUTSCH- LAND :	ELLAS :	ESPAÑA :	FRANCE :	IRELAND:	ITALIA :	LUXEM- BOURG :	NEDER- LAND :	PORTUGAL:	UNITED : KINGDOM :	COMMU- NITY	TOTAL EEC
SHEEPMET AND GOATMEAT	0,002:	- 0,003:	0,667:	2,093:	5,332:	95,487:	10,318:	34,174:	0,055:	8,919:	1,773:	75,795:		234,617
REFUNDS FOR SHEEPMET AND GOATMEAT	:	:	:	:	:	:	:	:	:	:	:	:	:	
INTERVENTION FOR SHEEPMET AND GOATMEAT	0,002:	- 0,003:	0,667:	2,093:	5,332:	95,487:	10,318:	34,174:	0,055:	8,919:	1,773:	75,795:		234,617
PREMIUMS FOR SHEEPMET AND GOATMEAT	0,002:	- 0,003:	0,667:	2,093:	4,535:	95,487:	10,318:	34,174:	0,055:	8,919:	1,773:	75,795:		233,820
STORAGE OF SHEEPMET AND GOATMEAT	:	:	:	:	0,797:	:	:	:	:	:	:	:		0,797
OTHER INTERVENTION, SHEEPMET AND GOATMEAT	:	:	:	:	:	:	:	:	:	:	:	:		
PIGMEAT	2,218:	19,477:	3,092:	:	2,521:	1,056:	0,123:	3,277:	0,023:	4,262:	:	0,405:		36,454
REFUNDS FOR PIGMEAT	0,779:	16,530:	0,781:	:	1,519:	0,429:	0,093:	0,407:	0,023:	2,016:	:	0,280:		22,836
INTERVENTION FOR PIGMEAT	1,439:	2,947:	2,311:	:	1,002:	0,627:	0,031:	2,869:	:	2,246:	:	0,145:		13,618
EGGS AND POULTRY	2,384:	1,944:	2,644:	:	1,158:	12,095:	0,057:	0,111:	0,003:	4,562:	:	0,623:		25,582

EXPENDITURE CHARGED UNTIL THE END OF DECEMBER 1987 AGAINST THE 1988 BUDGET (m ECU)

ITEM	BELGIQUE:	DANMARK :	DEUTSCH- LAND :	ELLAS :	ESPAÑA:	FRANCE :	IRELAND:	ITALIA :	LUXEM- BOURG :	NEDER- LAND :	PORTU- GAL :	UNITED KINGDOM :	COMMU- NITY	TOTAL EEC
REFUNDS ON EGGS	0,298:	0,059:	1,011:	:	0,404:	0,287:	:	0,008:	0,003:	2,261:	:	0,106:	:	4,439
REFUNDS ON POULTRY	2,087:	1,884:	1,633:	:	0,754:	11,808:	0,057:	0,103:	:	2,301:	:	0,517:	:	21,144
REFUNDS ON CERTAIN GOODS OBTAINED BY PROCESSING AGRICULTURAL PRODUCTS	3,662:	9,307:	9,119:	0,511:	0,596:	14,725:	10,687:	8,082:	:	11,840:	0,009:	10,994:	:	79,534
REFUNDS FOR CEREALS EXPORTED IN THE FORM OF SPIRITUOUS BEVERAGES	:	:	:	:	:	:	0,353:	:	:	0,015:	:	5,307:	:	5,676
REFUNDS ON CERTAIN GOODS OBTAINED BY PROCESSING AGRICULTURAL PRODUCTS	3,662:	9,307:	9,119:	0,511:	0,596:	14,725:	10,334:	8,082:	:	11,825:	0,009:	5,687:	:	73,858
TOTAL SECTORS	114,559:	171,520:	730,280:	178,616:	254,820:	1290,060:	203,852:	658,805:	0,103:	410,982:	24,812:	342,336:	:	4,380,746
ACCESSION CAs ON INTRA-COMMUNITY TRADE	0,020:	0,106:-	0,112:	0,006:	3,293:	1,087:-	0,012:	0,034:	:	0,078:	0,379:	0,045:	:	4,924
ACCESSION CAs ON INTRA-COMMUNITY TRADE	0,020:	0,106:-	0,112:	0,006:	3,293:	1,087:-	0,012:	0,034:	:	0,078:	0,379:	0,045:	:	4,924

ANNEX 2a (cont'd 15)

PBUD/1041-16

EXPENDITURE CHARGED UNTIL THE END OF DECEMBER 1987 AGAINST THE 1988 BUDGET (m ECU)

ITEM	BELGIQUE:	DANMARK	DEUTSCH-:	ELLAS	ESPAÑA:	FRANCE	IRELAND:	ITALIA	LUXEM-:	NEDER-:	PORTU-:	UNITED	COMMU-	TOTAL
	:	:	LAND	:	:	:	:	:	BOURG	LAND	GAL	:KINGDOM	NITY	EEC
MCA _s CHARGED OR GRANTED FOR TRADE IN AGRICULTURAL PRODUCTS	3,413:	14,862:	6,315:	27,538:	3,419:-	5,410:	13,783:	0,348:	:	14,064:	:	- 20,121:	:	58,210
MCA _s ON INTRA-COMMUNITY TRADE	3,413:	14,862:	3,106:	27,530:	3,419:-	5,410:	13,783:	0,348:	:	7,085:	:	- 30,158:	:	37,978
MCA _s ON IMPORTS GRANTED BY IMPORTING MS (DEPRECIATING CURRENCY)	:	0,001:	:	37,088:	4,471:	7,917:	0,042:	0,347:	:	:	:	3,441:	:	53,306
MCA _s ON IMPORT GRANTED BY EXPORTING MS FOR IMPORTING MS (DEPRECIATION CURRENCY)	3,413:	14,920:	9,813:	:	:	18,213:	20,794:	:	:	7,912:	:	1,728:	:	76,792
MCA _s ON IMPORTS CHARGED BY IMPORTING MS (APPR. CURRENCY)	:	:	- 11,043:-	0,002:	:	:	:	:	- 4,947:	:	:	:	:	- 15,992
MCA _s ON EXPORT GRANTED BY EXPORTING MS (APPR. CURRENCY)	:	:	4,337:	0,198:	:	:	:	:	4,121:	:	- 0,006:	:	:	8,649
MCA _s ON EXPORTS CHARGED BY EXPORTING MS (APPR. CURRENCY)	- 0,059:	:	- 9,756:-	1,052:-	31,538:-	7,053:	0,002:	:	:	:	- 35,320:	:	:	- 84,778
MCA _s ON EXTRA-COMMUNITY TRADE	:	:	3,209:	0,008:	:	:	:	:	6,979:	:	10,037:	:	:	20,232
PORTION OF MCA _s GRANTED ON IMPORTS (INTO MS WITH DEPR. CURRENCY) EXCEEDING IMPORT LEVY	:	:	:	0,008:	:	:	:	:	:	:	:	10,000:	:	10,008
MCA _s ON EXPORT GRANTED BY EXPORTING MS (APPR. CURRENCY)	:	:	3,209:	:	:	:	:	:	6,979:	:	0,036:	:	:	10,224

EXPENDITURE CHARGED UNTIL THE END OF DECEMBER 1987 AGAINST THE 1988 BUDGET (m ECU)

ITEM	BELGIQUE:	DANMARK:	DEUTSCH-:	ELLAS:	ESPAÑA:	FRANCE:	IRELAND:	ITALIA:	LUXEM-:	NEDER-:	PORTU-:	UNITED:	COMMU-:	TOTAL
	:	:	LAND:	:	:	:	:	:	BOURG:	LAND:	GAL:	KINGDOM:	NITY:	EEC
SUBTOTAL COMPENSATORY AMOUNTS	3,432:	14,968:	6,203:	27,543:	6,712:-	4,323:	13,770:	0,383:	:	14,142:	0,380:-	20,077:	:	63,134
TOTAL SECTORS AND COMPENSATORY AMOUNTS	117,992:	186,489:	736,483:	206,160:	261,532:	1285,737:	217,622:	659,188:	0,103:	425,124:	25,192:	322,280:	:	4.443,880
COMMON ORGANIZATION OF FISHERIES MARKET	0,009:	0,123:	0,206:	0,055:	:	0,866:	0,156:	0,297:	:	:	0,105:	0,928:	:	2,745
REFUNDS ON FISHERY PRODUCTS	:	:	:	:	:	:	:	:	:	:	:	:	:	
INTERVENTION FOR FISHERY PRODUCTS	0,009:	0,123:	0,206:	0,055:	:	0,866:	0,156:	0,297:	:	:	0,105:	0,928:	:	2,745
GRAND TOTAL	118,000:	186,611:	736,689:	206,214:	261,532:	1286,602:	217,778:	659,486:	0,103:	425,124:	25,297:	323,188:	:	4.446,625
OTHER EXPENDITURE	8,398:	0,089:	11,145:	1,753:	2,223:	47,448:	1,851:	8,704:	:	5,461:	0,215:	0,565:	:	87,851
CLEARANCE PREVIOUS YEARS	- 0,253:	- 1,779:	:	:	:	0,843:	- 10,999:	:	:	:	:	:	:	- 12,188
COMMUNITY COMPENSATION MEASURES	:	:	:	:	:	:	:	:	:	:	:	:	:	
REFUND ON FOOD AID MEASURES	8,651:	0,089:	12,924:	:	:	46,605:	:	19,703:	:	5,461:	:	0,565:	:	93,997

ANNEX 2a (cont'd 17)

EXPENDITURE CHARGED UNTIL THE END OF DECEMBER 1987 AGAINST THE 1988 BUDGET (m ECU)

ITEM	BELGIQUE:	DANMARK :	DEUTSCH-:	ELLAS :	ESPANA:	FRANCE :	IRELAND:	ITALIA :	LUXEM-:	NEDER- :	PORTU- :	UNITED :	COMMU- :	TOTAL
	:	:	LAND :	:	:	:	:	:	BOURG :	LAND :	GAL :	KINGDOM :	NITY :	EEC
REFUNDS ON FOOD AID, CEREALS	7,949:	:	0,006:	:	:	46,571:	:	3,815:	:	3,963:	:	:	:	62,304
REFUNDS ON FOOD AID, RICE	:	:	:	:	:	:	:	15,888:	:	:	:	:	:	15,888
REFUNDS ON FOOD AID, SUGAR	:	:	:	:	:	:	:	:	:	:	:	:	:	
REFUNDS ON FOOD AID, VEGETABLE AND OLIVE OIL	:	:	:	:	:	:	:	:	:	:	:	:	:	
REFUNDS ON FOOD AID, SKIMMED-MILK POWDER	0,702:	0,089:	7,669:	:	:	0,034:	:	:	:	1,498:	:	0,565:	:	10,557
REFUNDS ON FOOD AID, BUTTEROIL	:	:	5,248:	:	:	:	:	:	:	:	:	:	:	5,248
REVIEW OF PRODUCTION SUR- PLUSES AND ACCUMULATED STOCKS	:	:	:	:	:	:	:	:	:	:	:	:	:	
INTEREST FOLLOWING REFORM OF METHOD FINANCING	:	:	:	1,753:	2,223:	:	1,851:	:	:	:	0,215:	:	:	6,042
DIRECT AID TO INCOME IN AGRICULTURE	:	:	:	:	:	:	:	:	:	:	:	:	:	
RESERVE EXCEPTIONAL CIRCUMSTANCES	:	:	:	:	:	:	:	:	:	:	:	:	:	

ANNEX 2a (cont'd 18)

EXPENDITURE CHARGED UNTIL THE END OF DECEMBER 1987 AGAINST THE 1988 BUDGET (m ECU)

ITEM	BELGIQUE:	DANMARK :	DEUTSCH-:	ELLAS :	ESPAÑA:	FRANCE :	IRELAND:	ITALIA :	LUXEM-:	NEDER- :	PORTU- :	UNITED :	COMMU- :	TOTAL EEC
	:	:	LAND :	:	:	:	:	:	BOURG :	LAND :	GAL :	KINGDOM :	NITY	
FREE DISTRIBUTION OF INTERVENTION PRODUCTS	:	:	:	:	:	:	:	:	:	:	:	:	:	
GRAND TOTAL	126,398:	186,700:	747,834:	207,967:	263,755:	1334,050:	219,629:	668,190:	0,103:	430,585:	25,512:	323,753:		4.534,476

N.B. : This expenditure covers overall a period of two month from the beginning of November 1987 to 31 December 1987.

ANNEX 3 : EAGGF GUARANTEE EXPENDITURE BY SECTOR (1)

(PBUD/1042-5)

NATURE OF EXPENDITURE	(m ECU)					
	1983	1984	1985	1986	1987 (7)	Nov. & Dec. 1987(8)
CEREALS	2.441,2	1.650,0	2.310,2	3.391,2	4.137,6	725,1
Refunds	1.525,0	918,3	1.076,7	1.711,7	3.070,6	399,1
Intervention, of which :	916,2	731,7	1.233,5	1.679,5	1.067,0	351,9
- production refunds	129,7	175,5	180,8	177,7	235,6	58,5
- aid for durum wheat	218,5	200,3	242,5	210,8	256,2	49,2
- storage	565,6	355,8	810,1	1.347,4	937,2	244,1
- coresp. levy	-	-	-	56,4	- 378,7	- 49,9
RICE	92,9	47,8	50,1	93,7	99,0	17,4
Refunds	67,9	26,9	36,6	91,9	95,0	15,5
Intervention	25,0	20,9	13,5	1,8	4,0	1,9
SUGAR	1.316,2	1.631,5	1.804,5	1.725,5	2.035,6	416,5
Refunds	758,1	1.190,0	1.352,8	1.238,4	1.515,8	354,1
Intervention, of which :	558,1	441,5	451,7	487,2	519,8	62,4
- reimburs. storage costs	550,5	429,8	440,1	470,8	469,0	48,0
OLIVE OIL	675,3	1.096,4	692,2	604,3	1.139,2	141,6
Refunds	9,7	8,1	19,2	29,4	23,2	4,2
Intervention	665,6	1.088,3	673,0	574,9	1.116,0	137,4
OILSEEDS	945,6	655,6	1.110,6	2.027,5	2.687,4	626,4
Refunds	3,7	0,4	3,4	2,3	64,0	1,8
Intervention, of which :	941,9	655,2	1.107,2	2.025,2	2.623,4	624,6
- Rape and sunflower seed	924,8	613,1	982,8	1.801,8	2.189,0	429,6
- Soya	6,2	32,7	115,5	200,2	405,3	194,7
- Flax seed	14,5	7,2	9,4	23,1	29,7	0,3
PROTEIN PLANTS	142,3	215,6	372,5	460,0	587,2	120,2
Refunds	-	-	-	-	-	-
Intervention, of which :	142,3	215,6	372,5	460,0	587,2	120,2
- peas and field beans	84,6	139,4	255,5	305,4	419,4	79,5
- dried fodder	57,7	76,1	116,9	154,1	167,3	40,5
TEXTILE PLANTS AND SILKWORMS, of which :	160,0	108,0	240,6	565,0	306,4	202,3
- flax and hemp	19,3	19,2	27,2	32,3	21,2	8,5
- cotton	140,1	88,2	212,7	532,2	284,7	193,8
FRUIT AND VEGETABLES	1.196,1	1.454,6	1.230,7	986,0	967,1	153,9
Refunds	58,1	58,6	74,5	77,0	66,8	4,8
- fresh	51,9	50,1	63,0	65,0	52,3	2,6
- processed	6,2	8,5	11,5	12,0	14,5	2,2
Intervention	1.138,0	1.396,0	1.156,2	909,0	900,3	149,0
- fresh	397,9	569,1	338,9	491,8	533,7	61,7
- processed	740,1	826,9	817,3	417,2	366,6	87,4
WINE	659,2	1.222,6	921,4	630,8	800,3	126,7
Refunds	20,2	18,6	18,9	11,2	20,4	6,9
Intervention, of which :	639,0	1.204,0	902,5	619,6	779,9	119,8
- private storage aid	142,5	135,6	87,6	70,5	57,2	18,2
- compulsory distillation of by-products of wine-making	63,1	88,6	65,3	55,8	91,4	8,1
- others (mainly distil.)	391,4	852,4	599,0	406,1	508,0	88,7
TOBACCO	671,3	776,4	862,9	782,2	803,6	114,5
Refunds	27,9	36,5	32,0	32,1	43,1	59
Intervention	643,4	739,9	830,9	750,1	760,5	108,5

: OTHER SECTORS, of which :	55,6	51,5	54,6	56,4	44,5	14,4		
: - seeds	43,0	42,4	46,4	46,5	41,9	6,5		
: - hops	8,2	8,4	8,2	8,6	1,5	7,8		
: MILK AND MILK PRODUCTS	4.396,1	5.441,7	5.933,2	5.405,8	5.013,0	823,5		
: Refunds	1.326,8	1.943,4	2.028,2	2.154,9	2.257,9	379,9		
: Intervention, of which :	3.069,3	3.498,3	3.905,0	3.250,9	2.755,1	443,6		
: - aid for skimmed milk	1.630,7	1.841,3	1.827,1	1.950,3	1.743,0	264,3		
: - storage of skimmed milk	634,5	819,5	580,0	384,0	244,4	7,1		
: - storage of butter	410,8	830,9	1.325,8	1.035,4	705,5	154,2		
: - disposal of butter	496,4	450,1	403,0	201,7	252,5	41,0		
: - partic.by milk producers	- 527,4	- 749,2	- 637,3	- 717,1	- 601,3	- 70,8		
: - expansion of the markets	154,2	183,7	210,0	204,7	310,9	32,9		
: BEEF/VEAL	1.736,5	2.546,8	2.745,8	3.481,7	2.148,7	522,2		
: Refunds	828,2	1.392,7	1.338,6	1.214,3	877,9	184,2		
: Intervention, of which :	908,3	1.154,1	1.407,2	2.267,4	1.270,8	388,0		
: - public and private								
: - storage	632,4	814,5	1.094,1	2.030,5	1.050,3	204,3		
: - calf premiums	103,0	152,4	116,6	72,2	19,4	6,4		
: SHEEPMEAT AND GOATMEAT	305,6	433,5	502,4	616,9	573,8	234,6		
: Refunds	0,0	-	-	-	-	-		
: Intervention	305,6	433,5	502,4	616,9	573,8	234,6		
: PIGMEAT	145,0	195,9	165,4	151,8	158,6	36,5		
: Refunds	120,2	157,0	102,9	75,3	111,5	22,8		
: Intervention	24,8	38,9	62,5	76,5	47,1	13,6		
: EGGS AND POULTRY	123,3	69,8	63,2	97,8	152,0	25,6		
: Refunds	123,3	69,8	63,2	97,8	152,0	25,6		
: - eggs	30,4	20,4	18,2	27,3	29,1	4,4		
: - poultry	92,9	49,4	45,0	70,5	122,9	21,1		
: NON-ANNEX II PRODUCTS	343,2	382,4	440,8	502,9	590,3	73,9		
: Refunds	343,2	382,4	440,8	502,9	590,3	73,9		
: FISHERIES	25,7	15,6	16,1	18,0	17,4	2,8		
: Refunds	8,2	0,9	- 0,1	-	-	-		
: Intervention	17,5	14,7	16,2	18,0	17,4	2,8		
: TOTAL AGRICULTURAL EXPENDITURE	15.431,1	17.995,7	19.517,2	21.597,5	22.261,6	4.383,5		
: Accession compensatory amounts	0,3	0,3	0,2	5,8	18,0	4,9		
: Monetary compensatory amounts	488,3	375,9	189,6	475,9	636,9	58,2		
: Community compensation measures	-	-	136,4	113,5	-	-		
: Food aid refunds (*)	-	-	-	-	259,4	94,0		
: Interest to Member States	-	-	-	-	-	6,0		
: TOTAL EXPENDITURE	15.919,7/15.811,6	18.371,9/18.346,4	19.843,4/19.744,2	22.192,7/22.137,4	23.175,9/	4.546,6/		
: EAGGF GUARANTEE SECTION	(2)	(3)	(4)	(5)	22.967,7 (6)	4.534,4 (9)		

- (1) The expenditure is based on the declarations from the Member States under the advance payments arrangement, charged to each year in accordance with Article 97 of the Financial Regulation.
- (2) Including the reduction in expenditure of 108.1 m ECU disallowed when the 1976-1977 accounts were cleared.
- (3) Including the reduction in expenditure of 25.5 m ECU disallowed when the 1978-1979 accounts were cleared.
- (4) Including the reduction in expenditure of 99.2 m ECU disallowed when the 1980-1981 accounts were cleared.
- (5) Including the reduction in expenditure of 55.3 m ECU disallowed when the 1982 accounts were cleared.
- (6) Including the reduction in expenditure of 208.2 m ECU disallowed when the 1983-1985 accounts were cleared.
- (7) Expenditure charged against the 1987 budget (end of October/beginning of November 1987).
- (8) Expenditure charged to 1988.
- (9) Including the reduction in expenditure of 12.2 m ECU as a result of a correction in the clearance of accounts for 1984 and 1985 (cf. Decision 87/541/EEC of 21 October 1987, OJ No L 324, 14.11.1987).
- (*) Before 1987 such refunds were incorporated in the heading "Refunds" for the different sectors.

ANNEX 4

BREAKDOWN OF EXPENDITURE BY SECTOR AND ECONOMIC CATEGORY - 1987 (1)

(2)	Sector	Total expenditure		Export refunds		Intervention (3)	
		m ECU	%	m ECU	%	m ECU	%
10	CEREALS, of which	4.236,6	18,4	3.165,6	33,8	1.071,0	7,8
	- rice	(99,0)	(0,4)	(95,0)	(1,0)	(4,0)	(-)
11	SUGAR	2.035,6	8,9	1.515,8	16,2	519,8	3,8
12	OLIVE OIL	1.139,2	5,0	23,2	0,2	1.116,0	8,1
130	OILSEED, of which	2.687,4	11,7	64,0	0,7	2.623,4	19,0
	- rape and sunflower seed	(2.252,3)	(9,8)	(64,0)	(0,7)	(2.188,3)	(15,9)
131	PROTEIN PLANTS, of which	587,2	2,5	-	-	587,2	4,3
	- peas and field beans	(419,4)	(1,8)	-	-	(419,4)	(3,0)
	- dried fodder	(167,3)	(0,7)	-	-	(167,3)	(1,2)
14	FIBRE PLANTS, of which	306,4	1,3	-	-	306,4	2,2
	- flax and hemp	(21,2)	(0,1)	-	-	(21,2)	(0,1)
	- cotton	(284,7)	(1,2)	-	-	(284,7)	(2,1)
	- silkworms	(0,5)	(-)	-	-	(0,5)	(-)
15	FRUIT AND VEGETABLES, of which	967,1	4,2	66,8	0,7	900,3	6,5
	- processed fruit and vegetables	(381,1)	(1,7)	(14,5)	(0,1)	(366,6)	(2,7)
16	WINE PRODUCTS	800,3	3,4	20,4	0,2	779,9	5,7
17	TOBACCO	803,6	3,5	43,1	0,4	760,5	5,5
18	OTHER SECTORS, of which	44,5	0,2	-	-	44,5	0,3
	- seeds	(41,9)	(0,2)	-	-	(41,9)	(0,3)
	- hops	(1,5)	(-)	-	-	(1,5)	(-)
20	MILK PRODUCTS, of which	5.013,0	21,8	2.257,9	24,1	2.755,1	20,0
	- skimmed milk	(2.298,0)	(10,0)	(310,6)	(3,3)	(1.987,4)	(14,4)
	- butter and cream	(1.537,2)	(6,7)	(579,2)	(6,2)	(958,0)	(6,9)
21	BEEF/VEAL	2.148,7	9,4	877,9	9,4	1.270,8	9,2
22	SHEEPMEAT AND GOATMEAT	573,8	2,5	-	-	573,8	4,1
23	PIGMEAT	158,6	0,7	111,5	1,2	47,1	0,3
24	EGGS AND POULTRY	152,0	0,7	152,0	1,6	-	-
25	NON-ANNEX II PRODUCTS	590,2	2,6	590,2	6,3	-	-
40	FISHERIES	17,4	0,1	-	-	17,4	0,1
27	ACCESSION COMPENSATORY AMOUNTS	18,0	0,1	-	-	18,0	0,1
28	MONETARY COMPENSATORY AMOUNTS	636,9	2,8	227,0	2,4	409,9	3,0
292	FOOD AID REFUNDS	259,4	1,1	259,4	2,8	-	-
	SUBTOTAL	23.175,9	100,9	9.374,8	100	13.801,1	100
	291 CLEARANCE PREVIOUS YEARS	- 208,2	- 0,9	i.e. 40,4 %		i.e. 59,6 %	
	TOTAL	22.967,7	100	of total expenditure (clearance not included)			

(1) Expenditure charged against 1987 budget.

(2) Budget chapters.

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

ANNEX 5

Breakdown of expenditure by sector and economic category (m ECU)

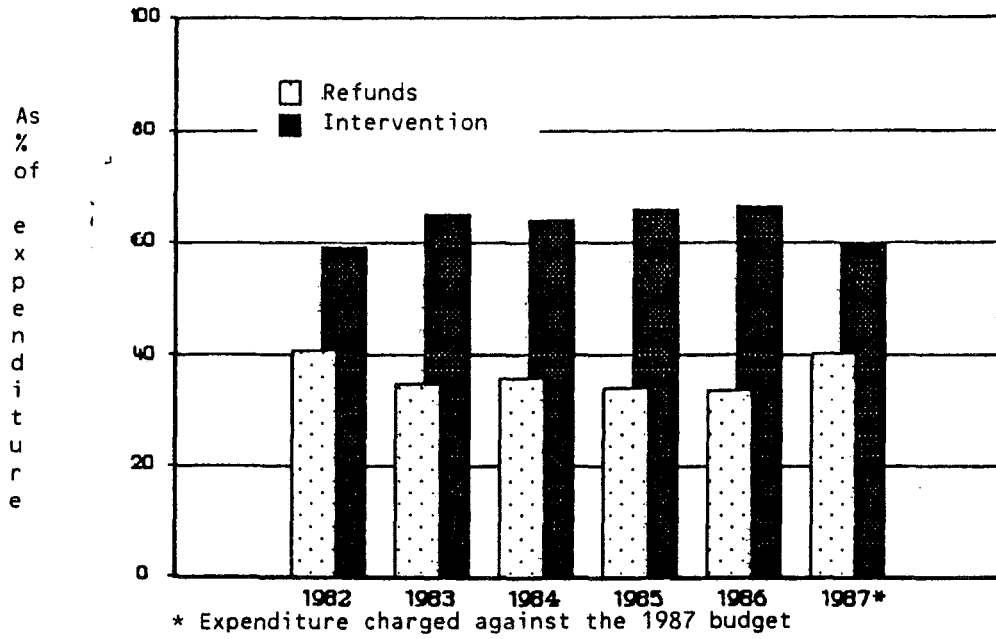
	1982	%	1983	%	1984	%	1985	%	1986	%	1987	%
			(*)		(*)		(*)		(*)		(1)(*)	
Total expenditure (including CAs)	12.405,6	100,0	15.919,7	100,0	18.371,9	100,0	19.707,0	100,0	22.079,2	100,0	23.175,9	100,0
Refunds (R)	5.053,7	40,8	5.559,7	35,0	6.619,1	36,0	6.716,1	34,1	7.409,2	33,6	9.374,8	40,4
Intervention (I)	7.351,9	59,2	10.360,0	65,0	11.752,8	64,0	12.990,9	65,9	14.670,0	66,4	13.801,1	59,6
Cereals (excl. rice)	1.824,5	14,7	2.441,2	15,3	1.650,0	9,0	2.310,2	11,7	3.391,2	15,4	4.223,9	18,2
R	1.064,9	8,6	1.525,0	9,6	918,3	5,0	1.076,7	5,5	1.711,7	7,8	3.156,8	13,6
I	759,6	6,1	916,2	5,7	731,7	4,0	1.233,5	6,2	1.679,5	7,6	1.067,1	4,6
Sugar	1.241,9	10,0	1.316,2	8,3	1.631,5	8,9	1.804,5	9,2	1.725,6	7,8	2.035,6	8,8
R	744,0	6,0	758,1	4,8	1.190,0	6,5	1.352,8	6,9	1.238,4	5,6	1.515,8	6,6
I	497,9	4,0	558,1	3,5	441,5	2,4	451,7	2,3	487,2	2,2	519,8	2,2
Fruit and vegetables	914,3	7,4	1.196,1	7,5	1.454,6	7,9	1.230,7	6,3	986,0	4,4	967,1	4,2
R	59,5	0,5	58,1	0,4	58,6	0,3	74,5	0,4	77,0	0,3	66,8	0,3
I	854,8	6,9	1.138,0	7,1	1.396,0	7,6	1.156,2	5,9	909,0	4,1	900,3	3,9
Milk and milk products	3.327,7	26,8	4.396,1	27,6	5.441,7	29,6	5.933,2	30,1	5.405,7	24,5	5.182,3	22,3
R	1.521,3	12,3	1.326,8	8,3	1.943,4	10,6	2.028,2	10,3	2.154,9	9,8	2.427,2	10,4
I	1.806,4	14,5	3.069,3	19,3	3.498,3	19,0	3.905,0	19,8	3.250,8	14,7	2.755,1	11,9
Beef/veal	1.158,6	9,3	1.736,5	10,9	2.546,8	13,9	2.745,8	13,9	3.481,7	15,8	2.148,7	9,3
R	643,5	5,2	828,2	5,2	1.392,7	7,6	1.338,6	6,8	1.214,3	5,5	877,9	3,8
I	515,1	4,1	908,3	5,7	1.154,1	6,3	1.407,2	7,1	2.267,4	10,3	1.270,8	5,5
Other products	3.938,6	31,8	4.833,6	30,4	5.647,3	30,7	5.682,6	28,8	7.089,0	32,1	8.618,3	37,2
R	1.020,5	8,2	1.063,5	6,7	1.116,1	6,1	845,3	4,3	1.012,9	4,6	1.330,3	5,7
I	2.918,1	23,6	3.770,1	23,7	4.531,2	24,6	4.837,3	24,5	6.076,1	27,5	7.288,0	31,5

(*) Not including consequences of accounts clearance or of Community compensation measures.

(1) Expenditure charged against 1987 budget.

ANNEX 6

Breakdown of expenditure by the economic nature of the measures



ANNEX 7

Breakdown of expenditure according to economic nature of measures

		(in ECU)				
Sector	Total intervention (1)	Storage (2)	Withdrawals and similar operations	Price compensating aids (3)	Guidance premiums	
10 CEREALS	1.071,0	937,1	-	133,9(4)	-	
- rice	(4,0)	(-)	-	(4,0)	-	
11 SUGAR	519,8	469,0(5)	-	50,8	-	
12 OLIVE OIL	1.116,0	61,2	-	1.054,8	-	
130 OILSEEDS	2.623,4	- 0,4	-	2.623,8	-	
- rape and sunflower	(2.188,3)	(-0,4)	-	(2.188,7)	-	
131 PROTEIN PLANTS	587,2	-	-	587,2	-	
- peas and field beans	(419,4)	-	-	(419,4)	-	
- dried fodder	(167,3)	-	-	(167,3)	-	
14 FIBRE PLANTS	306,4	-	-	306,4	-	
- flax and hemp	(21,2)	-	-	(21,2)	-	
- cotton	(284,7)	-	-	(284,7)	-	
- silkworms	(0,5)	-	-	(0,5)	-	
15 FRUIT AND VEGETABLES	900,3	1,5	418,0	480,8	-	
-processed fruit and vegetables	(366,6)	(-)	(-)	(366,6)	-	
16 WINE	779,9	64,2	599,4	116,3	-	
17 TOBACCO	760,5	26,5	-	734,0	-	
18 OTHER SECTORS	44,5	-	-	44,5	-	
- seeds	(41,9)	-	-	(41,9)	-	
- hops	(1,5)	-	-	(1,5)	-	
20 MILK PRODUCTS	2.755,1	1.027,1	-	1.657,0(6)	71,0	
- skimmed milk	(1.987,4)	(244,4)	-	(1.743,0)	(-)	
- butter and cream	(958,0)	(705,5)	-	(252,5)	(-)	
21 BEEF/VEAL	1.270,8	1.050,3	-	201,0	19,5	
22 SHEEP AND GOATMEAT	573,8	0,1	-	573,7	-	
23 PIGMEAT	47,1	47,1	-	-	-	
24 EGGS AND POULTRY	-	-	-	-	-	
25 NON-ANNEX II PRODUCTS	-	-	-	-	-	
40 FISHERIES	17,4	0,1	11,4	5,9	-	
27 ACCESSION COMPENSATORY AMOUNTS	18,0	-	-	18,0	-	
28 MONETARY COMPENSATORY AMOUNTS (intra-Community trade)	409,9	-	-	409,9	-	
TOTAL	13.801,1	3.683,8	1.028,8	8.998,0	90,5	
%	100	26,7 %	7,4 %	65,2 %	0,7 %	

(1) Expenditure against the 1987 budget.

(2) Details of expenditure for storage are given in Annex 8.

(3) The breakdown of expenditure on interventions in the form of price compensating aids is given in Annex 9.

(4) This amount takes into account the collection of the co-responsibility levy (- 378.7 m Ecu).

(5) Of which 466.4 m Ecu represent the reimbursement of private storage costs.

(6) This amount takes account of the financial contribution of milk producers (- 601.3 m Ecu).

ANNEX 8

Breakdown of intervention expenditure in the form of storage costs

Products	Total	Private storage	Public storage	of which		Difference between: buying in and selling prices (1)
				Technical costs	Financing costs	
Cereals	937,1	2,9	934,2	213,8	132,4	588,-
Sugar	469,0	466,4 (2)	2,6	0,8	1,1	0,7
Olive oil	61,2		61,2	28,6	23,9	8,7
Oilseeds (rape and sunflower)	0,4		0,4	0,1	0,2	0,1
Figs and dried grapes	1,5	1,5 (3)				
Wine/alcohol (4)	64,2	57,2	7,0	1,5	4,2	1,3
Tobacco	26,5		26,5	16,3	1,5	8,7
Milk products	1.027,1	108,0	919,1	117,7	291,2	510,2
- skimmed-milk powder	(244,4)		(244,4)	(12,9)	(71,3)	(160,2)
- butter and cream	(705,5)	(30,8) (5)	(674,7)	(104,8)	(219,9)	(350,-)
Beef/Veal	1.050,3	66,3	984,0	129,8	83,1	771,1
Sheep- and goatmeat	0,1	0,1				
Pigmeat	47,1	47,1	p.m.	p.m.	p.m.	p.m.
Fisheries	0,1	0,1				
TOTAL	3.683,8	749,6	2.934,2	508,4	537,2	1.888,6

- (1) Part of this difference may be due either to sales on the world market (in which case the equivalent of the export refund is included in the selling price) or to special schemes for disposal on the internal market.
- (2) Sugar storage costs are covered by charging storage levies to sugar manufacturers.
- (3) This figure does not take account of compensatory aid of 16,3 m ECU intended to cover the difference between the value of the goods at the time of entry into private storage and its value at the time of removal.
- (4) Wine : private storage
Alcohol : public storage.
- (5) Including special schemes to dispose of butter held in private storage (16,0 m ECU).

ANNEX 9Breakdown of intervention expenditure in the form of price compensating aids

				(m ECU)
SECTOR	Total	Production aid	Aids for processing and final consumption:	
CEREALS	133,9	- 105,6 (1)	239,5	
- rice	(4,0)	(-)	(4,0)	
- co-responsability	(- 378,7)	(- 378,7)	(-)	
SUGAR	50,8	-	50,8	
OLIVE OIL	1.054,8	577,6	477,2	
OILSEEDS	2.623,8	2.623,8	-	
- rape and sunflower	(2.188,7)	(2.188,7)	(-)	
PROTEIN PLANTS	587,2	587,2	-	
- peas and field beans	(419,4)	(419,4)	(-)	
- dried fodder	(167,3)	(167,3)	(-)	
TEXTILE PLANTS	306,4	306,4	-	
- flax and hemp	(21,2)	(21,2)	(-)	
- cotton	(284,7)	(284,7)	(-)	
- silkworms	(0,5)	(0,5)	(-)	
FRUIT AND VEGETABLES	480,8	22,4	458,4	
- processed fruit and vegetables	(366,6)	(-)	(366,6)	
WINE	116,3	-	116,3	
TOBACCO	734,0	734,0	-	
OTHER SECTORS	44,5	44,5	-	
- seeds	(41,9)	(41,9)	(-)	
- hops	(1,5)	(1,5)	(-)	
MILK PRODUCTS	1.657,0	- 578,3	2.235,3	
- skimmed milk	(1.743,0)	(-)	(1.743,0)	
- butter and cream	(252,5)	(-)	(252,5)	
- co-responsability	(- 601,3)	(- 601,3)	(-)	
BEEF/VEAL	201,0	201,0	-	
SHEEPMEAT AND GOATMEAT	573,7	573,7	-	
FISHERIES	5,9	-	5,9	
ACAs	18,0	-	(18,0)	
MCAs (intra-Community trade)	409,9	-	(409,9)	
TOTAL	8.998,0	4.986,7	4.011,3	

(1) Production aid for durum wheat = + 256,2 m ECU.

ANNEX 10 A

QUANTITY AND VALUE OF PRODUCTS IN PUBLIC STORAGE

Product	Situation at 30.11.1986(1)		Situation at 30.09.1987 (3)			Situation at 31.12.1987		
	Quantity	Value	Quantity	Value	Foreseeable	Quantity	Value	Foreseeable
	(2)	(2)	(4)	(4)	sales value	(6)	(6)	(5)
	(tonnes)	(m ECU)	(tonnes)	(m ECU)	(m ECU)	(tonnes)	(m ECU)	(m ECU)
Common wheat	2.475.287	541,2	3.406.150	750,1	222,1	2.392.486	526,3	155,5
Common wheat not suitable								
for bread-making	6.084.585	1.135,4	3.417.301	659,2	191,0	1.722.023	332,4	96,4
Barley	3.792.777	728,8	4.326.100	856,3	211,7	3.585.786	706,4	172,1
Rye	1.147.888	248,1	1.055.059	231,5	52,1	754.874	165,3	37,0
Durum wheat	1.022.507	287,7	1.529.732	434,3	136,0	2.027.472	577,8	182,5
Maize	190.417	34,9	22.297	4,1	1,1	22.297	4,1	1,1
Sorghum	3.400	0,7	8.205	1,6	0,4	8.205	1,6	0,4
Sugar	15.703	9,7	0	-	-	0	-	-
Olive oil	283.140	421,1	325.225	491,3	491,3	311.139	485,1	485,1
Rape	157	0,1	0	-	-	0	-	-
Sunflower	27.599	14,7	142	0,1	0,1	17.178	8,5	8,5
Alcohol	666.421(hl)	64,8	1.091.601(hl)	102,2	5,0	1.687.959(hl)	160,4	10,1
Tobacco - leaf	26.893	18,6	3.369	2,2	0,6	2.158	1,4	0,4
Tobacco - processed	6.684	4,9	20.146	15,2	4,2	19.044	14,2	3,8
Tobacco - baled	5.826	6,9	5.231	6,3	0,5	20.740	25,1	2,1
Skimmed-milk powder	846.836	1.593,0	721.753	1.380,1	1.091,4	593.590	1.136,7	899,3
Butter	1.297.298	4.254,1	1.058.353	3.523,6	2.343,5	888.376	2.941,7	1.951,2
Beef (carcasses)	452.485	1.212,0	483.973	1.355,6	580,8	537.209	1.475,5	615,5
Boned beef	219.510	783,6	207.125	760,9	466,0	216.616	805,4	497,0
Pigmeat	97	0,1	-	-	-	-	-	-
TOTAL		11.360,4		10.574,6	5.797,8		9.367,9	5.118,0(7)

FOOTNOTES (ANNEX 10 A)

- (1) Article 6(1) of Regulation (EEC) No 3184/83 provided that second-category expenditure to be claimed for a given year was to be calculated on the basis of the operations carried out during the period from December of one year to November the next year.
- (2) The values expressed in ECU have been obtained by applying to the carryover value in national currencies the budgetary rates valid for the conversion of expenditure in November 1986.
- (3) Article 6(1) of Regulation (EEC) No 3184/83 as amended by Regulation (EEC) No 3188/87 provides that second-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 the next year.
- (4) The values expressed in ECU have been obtained by applying to the carryover value in national currencies the budgetary rates valid for the conversion of expenditure in September 1987.
- (5) These amounts correspond to the accounting figures, net of potential costs resulting from losses foreseeable on disposal (cf. Annex 10 B).
- (6) Declarations made by Member States on 31 December 1987 : the values expressed in ECU have been obtained by using the carryover prices expressed in ECU as at 30 September 1987.
- (7) It should be noted that on the basis of loss prospects foreseeable in mid March 1988, this amount may total 4.000 m ECU.

ANNEX 10 B

ESTIMATE OF POTENTIAL COST OF DISPOSING OF AGRICULTURAL PRODUCTS HELD IN INTERVENTION

Product	Quantities in store at end of year (30.09.87) (tonnes)	Losses on sale ECU (B)/t (1)	Potential cost m ECU (B)	Quantities in store as at 31.12.87 (tonnes)	Losses on sale ECU (B)/t (1)	Potential cost m ECU (B)
Common wheat	3.406.150	155	528,0	2.392.486	155	370,8
Common wheat not suitable for bread-making	3.417.301	137	468,2	1.722.023	137	236,0
Barley	4.326.100	149	644,6	3.585.786	149	534,3
Rye	1.055.059	170	179,4	754.874	170	128,3
Durum wheat	1.529.732	195	298,3	2.027.472	195	395,3
Maize	22.297	134	3,0	22.297	134	3,0
Sorghum	8.205	151	1,2	8.205	151	1,2
Sugar	0	-	-	0	-	-
Olive oil	325.225	-	-	311.139	-	-
Rape	0	-	-	0	-	-
Sunflower	142	-	-	17.178	-	-
Alcohol	1.091.601 (h1)	89 (2)	97,2	1.687.959 (h1)	89 (2)	150,3
Tobacco - leaf	3.369	461	1,6	2.158	461	1,0
Tobacco - processed	20.146	546	11,0	19.044	546	10,4
Tobacco - baled	5.231	1.106	5,8	20.740	1.106	23,0
Skimmed-milk powder	721.753	400	288,7	593.590	400	237,4
Butter	1.058.353	1.115	1.180,1	888.376	1.115	990,5
Beef (carcasses)	483.973	1.601	774,8	537.209	1.601	860,0
Boned beef	207.125	1.424	294,9	216.616	1.424	308,4
TOTAL, public storage			4.776,8			4.249,9 (5)
+ "mixed" alcohol (3)	4.841.525(h1)(4)	89 (2)	430,9	4.841.525(h1)(6)	89 (2)	430,9
GRAND TOTAL			5.207,7			4.680,8

(1) The data are based on the loss prospects at the end of 1987 and on the estimates used for the establishment of the 1988 budget appropriations.

(2) ECU/hl.

(3) Stocks of alcohol held by Member States, the losses for which are borne by the EAGGF Guarantee Section on disposal, in accordance with Article 37 of Regulation (EEC) No 822/87.

(4) Quantity estimated at 30 September 1987, pending the accountancy declarations from Italy.

(5) It should be noted that on the basis of loss prospects foreseeable in mid March 1988, this amount may be increased to 5.400 m ECU.

(6) Quantities estimated at 30 September 1987, the accountancy declarations from the Member States not being available at 31 December 1987.

ANNEX 11Overall cost of the Guarantee Section as a percentage of gross domestic product (GDP)

: Year :	: EAGGF Guarantee expenditure :		: Community gross :	: EAGGF Guarantee expenditure :		
	: ('000 m ECU) :			: as % of Community gross :		
	Gross	Net of agricultural charges	domestic product at market price ('000 m ECU) (source : Eurostat)	Gross	Net	
	a	b	c	d	e = 100 b/d	f = 100 c/d
: 1978 :	8,673	6,390	1.574,0	0,55	0,41	:
: 1979 :	10,440	8,297	1.771,9	0,59	0,47	:
: 1980 :	11,315	9,313	1.998,3	0,57	0,47	:
: 1981 :	10,980	9,233	2.221,6	0,49	0,42	:
: 1982 :	12,406	10,178	2.420,6	0,51	0,42	:
: 1983 :	15,812	13,517	2.597,0	0,61	0,52	:
: 1984 :	18,346	15,910	2.785,5	0,66	0,57	:
: 1985 :	19,744	17,565	2.987,1	0,66	0,59	:
: 1986 :	22,137	19,850	3.536,3 (1)	0,63	0,56	:
: 1987 :	27,502 (*)	24,404	3.704,4 (2)	0,74	0,66	:

(1) provisional.

(2) estimate.

(*) total expenditure for 1987.

ANNEX 12

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

(m ECU)									
Measure	From	1981	1982	1983	1984	1985	1986	1987	From
	16.9.77 to 31.12.80							(1) to beg. of Nov. 1987	16.9.77
A. Revenue from co-responsibility levy (2)	497,3	478,5	537,3	527,4	699,7	639,4	551,6	447,6	4.378,8
B. Total expenditure :	497,3	478,5	537,3	527,4	699,7	639,4	551,6	447,6	4.378,8
a) school milk (R. 1080/77)	86,0	41,4	49,1	59,8	88,3	103,5	112,5	99,3	639,9
b) butter for the manufacture of ice-cream (R. 232/75, R. 262/79, R. 1932/81)	83,8	24,4	22,6	30,9	28,4	36,0	27,9	40,6	294,6
c) butter for pastry manufacture (R. 262/79, R. 1932/81, R. 442/84)					125,7	95,1	135,8	122,3	478,9
d) concentrated butter for direct consumption (R. 349/73, R. 649/78)	13,2	7,3	5,7	5,4	7,4	4,6	37,0	p.m.(3)	80,6
e) promotion, advertising and market research in the Community (R. 723/78))))))))))
f) market research outside the Community (R. 1993/78, R. 1024/78))))))))))
g) improvement of the quality of milk (R. 1271/78)	23,5	8,8	6,5	10,6	11,7	9,3	9,0	5,2	84,6
h) disposal for pig and poultry feed (R. 368/77, 443/77, 1844/77)			88,2	168,4	237,5	244,3	53,5	-	791,9
i) other butter destocking schemes							152,7	102,1	254,8
j) financing of priority schemes	216,7	361,4	339,6	192,3	149,1	87,1	- 22,0	37,4	1.361,6

(1) Revenue from co-responsibility levy and expenditure against the 1987 budget (approximately, 10 month)

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

(3) Expenditure of the Member States for the disposal of concentrated butter was 34,5 m ECU in 1987. That expenditure will be reimbursed to the Member States in four instalments from 1989 pursuant to Regulation (EEC) No 801/87.

ANNEX 13

(PBUD/1042-13)

EQUALIZATION OF STORAGE COSTS FOR SUGAR

COMMUNITY SUGAR

Situation at 12.04.1988

Sugar year	Total levies (ECU)	Total reimbursement (ECU)	Annual balance		Cumulative balance		Duration of storage (months)
			absolute (ECU)	% (a)	absolute (ECU)	% (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	5,83
1978/79	248.919.038,04	239.528.446,20	+ 9.390.591,84	+ 3,77	2.666.343,61	- 0,19	6,35
1979/80	239.233.167,49	251.107.726,84	- 11.874.559,35	- 4,96	14.540.902,96	- 0,89	6,17
1980/81	326.426.745,59	316.356.900,32	+ 10.069.845,27	+ 3,08	4.471.057,69	- 0,23	6,08
1981/82	407.400.694,45	432.965.592,58	- 25.564.898,13	- 23,80	30.035.955,82	- 1,27	6,50
1982/83	478.721.551,25	540.754.865,91	- 62.033.314,66	- 12,96	92.069.270,48	- 3,24	7,62
1983/84	448.951.270,25	465.595.796,10	- 16.644.525,85	- 3,71	108.713.796,33	- 3,31	7,73
1984/85	482.847.708,67	407.850.963,56	+ 74.996.745,11	+ 15,53	33.717.051,22	- 0,89	6,77
1985/86	476.409.729,75	435.670.865,53	+ 40.738.864,22	+ 8,55	7.021.813,00	+ 0,17	7,33
1986/87	499.610.603,44	486.342.231,07	+ 13.268.372,37	+ 2,66	20.290.185,37	+ 0,43	7,34

(a) % of annual levies.

(b) % of cumulative annual levies.

ANNEX 14

Sugar levies

1987

(m ECU)

I.	Production levy		
	1. Sugar	599,31	
	2. Isoglucose	<u>4,00</u>	603,31
II.	"Elimination" levy		87,00
III.	Special "elimination" levy		234,24
IV.	Storage levy		547,10
V.	Amounts charged on C sugar and isoglucose not exported or substituted		0,11
			<hr/>
			1.471,76

CHARIERS SECTION - ADVANCE PAYMENTS TO MEMBER STATES FOR 1986

Date of release	BELGIUM BEF	DENMARK DKK	GERMANY DM	GREECE DMA	SPAIN PTA	FRANCE FF	IRELAND IRL	ITALY LIT	LUXEMBOURG LFX	NETHERLANDS NFL	PORTUGAL REC	UNITED KINGDOM UEL	EEC TOTAL ECU
18.12.86	3.404.000.000,-	714.000.000,-	1.964.300.000,-	26.967.000.000,-	7.588.000.000,-	3.785.000.000,-	82.400.000,-	378.600.000.000,-	15.000.000,-	514.200.000,-	3.171.000.000,-	118.300.000,-	3.171.000.000,-
19.01.87	2.638.000.000,-	813.000.000,-	941.300.000,-	21.736.000.000,-	5.013.000.000,-	4.226.000.000,-	101.900.000,-	11.300.000.000.000,-	17.000.000,-	546.000.000,-	1.400.000.000,-	150.100.000,-	1.400.000.000,-
24.02.87	3.425.000.000,-	1.075.000.000,-	1.061.000.000,-	16.000.000.000,-	5.350.000.000,-	3.840.000.000,-	56.900.000,-	705.000.000.000,-	7.000.000,-	541.000.000,-	1.100.000.000,-	208.000.000,-	1.100.000.000,-
24.03.87	4.646.187.741,-	961.375.849.132	1.980.000.000,-	14.176.188.037,-	18.140.531.647.40	5.539.247.644.30	103.013.585.48	785.584.857.888,-	8.165.373,-	814.387.518.77	2.471.074.351.90	191.034.298.72	2.471.074.351.90
22.04.87	3.238.000.000,-	949.000.000,-	754.000.000,-	9.919.000.000,-	3.751.000.000,-	3.620.000.000,-	34.000.000,-	840.000.000.000,-	4.000.000,-	612.000.000,-	2.372.000.000,-	119.000.000,-	2.372.000.000,-
21.05.87	3.133.000.000,-	543.000.000,-	544.000.000,-	13.280.000.000,-	4.474.000.000,-	3.885.000.000,-	102.000.000,-	435.700.000.000,-	17.400.000,-	574.000.000,-	1.148.000.000,-	170.000.000,-	1.148.000.000,-
25.06.87	3.674.000.000,-	656.000.000,-	647.000.000,-	17.421.000.000,-	6.827.000.000,-	3.841.000.000,-	34.500.000,-	230.033.000.000,-	-	631.000.000,-	2.188.000.000,-	48.000.000,-	2.188.000.000,-
24.07.87	3.800.000.000,-	658.000.000,-	930.000.000,-	46.000.000.000,-	10.700.000.000,-	3.600.000.000,-	82.000.000,-	240.000.000.000,-	-	640.000.000,-	3.400.000.000,-	85.000.000,-	3.400.000.000,-
11.08.87	2.954.000.000,-	886.000.000,-	618.000.000,-	21.700.000.000,-	13.800.000.000,-	2.220.000.000,-	50.600.000,-	378.200.000.000,-	3.000.000,-	397.000.000,-	1.500.000.000,-	117.000.000,-	1.500.000.000,-
27.09.87	3.000.000.000,-	672.000.000,-	535.000.000,-	14.809.000.000,-	5.484.000.000,-	2.800.000.000,-	60.000.000,-	438.000.000.000,-	5.500.000,-	553.000.000,-	1.937.000.000,-	93.000.000,-	1.937.000.000,-
20.10.87	610.000.000,-	412.000.000,-	121.000.000,-	7.000.000.000,-	4.500.000.000,-	1.550.000.000,-	32.300.000,-	278.000.000.000,-	-	491.500.000,-	184.000.000,-	-	184.000.000,-
TOTAL ADVANCE PAYMENTS (1)	35.342.197.741,-	8.310.375.849.132	8.781.400.000,-	204.558.195.989,-	86.847.591.682.40	29.026.247.644.30	739.613.585.48	5.747.119.857.898,-	72.045.373,-	6.408.042.518.77	23.545.024.351.90	1.259.434.298.72	23.545.024.351.90
TOTAL IN ECU (2)	871.489.110,78	1.058.818.944,02	3.993.132.874,81	1.341.537.048,97	808.690.133,84	5.662.045.022,14	956.487.004,79	3.903.950.486,82	1.671.788,11	2.738.874.278,08	147.185.022,97	1.750.943.481,31	22.983.923.398,69

(1) The advance payment for April allows for balances remaining available at the end of 1986.
 (2) Allowance for exchange rate differences.
 (3) Sum released following 1983 clearance (amount already paid).

ANNEX 16

PREMIUMS (100 %) : ADVANCE PAYMENTS TO MEMBER STATES FOR 1987 (1)

: Date :	BELGIUM :	DENMARK :	GERMANY :	GREECE :	SPAIN :	FRANCE :	IRELAND :	ITALY :	LUXEMBOURG :	NETHERLANDS :	PORTU- :	UNITED :	EEC TOTAL :
: of :	:	:	:	:	:	:	:	:	:	:	GAL :	KINGDOM :	:
:decision:	BFR :	DKR :	DM :	DRA :	PTA :	FF :	IRL :	LIT :	LFR :	HFL :	ESC :	UKL :	ECU :
: 18.12.86:	1.700.000,-	210.000,-	-	-	-	-	3.000,-	-	-	-	-	-	-
: 21.01.87:	430.000,-	125.000,-	-	-	-	-	-	-	-	-	-	-	-
: 24.02.87:	-	-	-	-	-	-	5.000,-	-	-	-	-	-	-
: 24.03.87:	293.400,-	25.418,79	1.247.231,34	-	-	1.219.621,02	937,14	-	701.181,-	299.927,14	-	17.966,93	-
: 22.04.87:	200.000,-	-	-	-	-	-	6.000,-	-	-	-	-	-	-
: 21.05.87:	-	117.000,-	-	-	-	-	10.000,-	-	-	-	-	-	-
: 22.09.87:	-	86.000,-	-	-	-	-	-	-	-	-	-	11.419,64	-
: 20.10.87:	86.524,-	10.000,-	-1.255.267,66	-	-	-311.953,24	-7.740,64	-	-252.377,-	-	-	-	-
: TOTAL :	:	:	:	:	:	:	:	:	:	:	:	:	:
: AVANCE :	2.709.924,-	573.418,79	8.036,32	-	-	907.667,78	17.196,50	-	448.804,-	299.927,14	-	29.386,57	-
: PAYMENTS :	:	:	:	:	:	:	:	:	:	:	:	:	:
: (2) :	:	:	:	:	:	:	:	:	:	:	:	:	:
: TOTAL IN :	:	:	:	:	:	:	:	:	:	:	:	:	:
: ECU (3) :	63.221,56	72.427,94	4.163,82	-	-	131.892,42	22.183,41	-	10.420,05	128.331,02	-	42.918,23	467.230,81

(1) Milk non-marketing and dairy herd conversion premiums financed 60% by the Guarantee Section and 40% by the Guidance Section. (This scheme does not concern Greece, Italy, Portugal or Spain.)

(2) The advance payment for April allows for balances remaining at the end of 1986.

(3) Allowing for exchange-rate differences.

ANNEX 17
Funds available in Member States for 1987 : Guarantee Section (excl. premiums)

(PBUD/1044-1)

Member State	JAN.	FEB.	MARCH	APRIL	MAY	JUNE	JULY	AUG.	SEPT.	OCT.	NOV.	DEC.	AVERAGE	
BELGIUM	A:	2,4:	13,4:	0,2:-	12,5:-	8,6:-	9,8:-	13,3:-	8,9:	6,9:-	1,-:	5,7:	-	2,3:
	B:	78,7:	60,9:	79,9:	106,8:	75,3:	91,3:	85,4:	88,4:	68,6:	83,8:	-	-	74,5:
	C:	81,1:	74,3:	80,1:	94,3:	66,7:	81,5:	72,1:	79,5:	75,5:	82,8:	5,7:	-	72,2:
	D:	67,7:	74,1:	92,6:	102,9:	76,5:	94,8:	81,-:	72,5:	76,5:	77,1:	5,7:	-	74,7:
	E:	13,4:	0,2:-	12,5:-	8,6:-	9,8:-	13,3:-	8,9:	7,-:	1,-:	5,7:p.m.(+)	-	-	2,5:
DENMARK	A:	0,2:-	9,2:-	26,6:-	27,2:-	3,8:	20,7:	0,4:-	17,4:-	16,8:-	38,7:p.m.(+)	-	-	10,8:
	B:	90,8:	103,3:	131,1:	123,3:	121,5:	71,8:	84,-:	84,4:	112,4:	135,5:	-	-	96,2:
	C:	91,0:	94,1:	104,5:	96,1:	117,7:	92,5:	84,4:	67,-:	95,6:	96,8:p.m.(+)	-	-	85,4:
	D:	100,2:	120,5:	131,5:	99,9:	96,9:	92,2:	101,8:	84,-:	134,7:	96,8:	-	-	96,2:
	E:	9,2:-	26,4:-	27,-:	3,8:	20,8:	0,3:-	17,4:-	17,-:	39,1:p.m.(+)	39,0:p.m.(+)	-	-	10,8:
GERMANY	A:	0,-:	147,8:-	44,-:	61,1:	43,9:	29,7:-	0,3:-	33,-:	94,8:	39,0:	67,9:	-	1,-:
	B:	508,7:	452,2:	485,7:	528,1:	363,2:	262,7:	331,-:	448,1:	297,5:	316,5:	-	-	363,1:
	C:	508,7:	304,4:	441,7:	467,-:	407,1:	292,4:	330,7:	415,1:	392,3:	355,5:	67,9:	-	362,1:
	D:	656,6:	347,9:	502,9:	422,8:	377,4:	292,7:	363,7:	320,2:	353,4:	287,5:	67,9:	-	363,-:
	E:	147,9:-	43,5:-	61,2:-	44,2:	29,7:-	0,3:-	33,-:	94,9:	38,9:	68,-:	-	-	0,9:
GREECE	A:	0,3:-	37,4:	4,-:	8,9:	4,9:-	2,5:-	11,2:-	37,8:	91,8:	100,7:	69,4:	-	17,4:
	B:	187,3:	147,6:	106,2:	93,1:	65,1:	86,9:	86,5:	296,7:	137,9:	137,-:	-	-	122,2:
	C:	187,6:	110,2:	110,2:	102,-:	70,-:	84,4:	75,3:	298,9:	229,7:	237,7:	69,4:	-	139,6:
	D:	225,8:	106,1:	101,2:	97,1:	72,5:	95,6:	113,0:	165,7:	128,8:	167,6:	69,3:	-	122,1:
	E:	38,2:	4,1:	9,-:	4,9:-	2,5:-	11,2:-	37,7:	93,2:	100,9:	70,1:	0,1:	-	17,5:
SPAIN	A:	0,6:-	2,0:	1,-:	2,7:	51,6:	29,9:	7,7:-	14,1:	4,8:	55,3:	2,6:	-	12,7:
	B:	54,1:	35,7:	38,3:	131,3:	25,8:	30,7:	47,-:	74,4:	97,-:	71,2:	-	-	55,0:
	C:	54,7:	33,7:	39,3:	134,-:	77,4:	60,6:	54,7:	60,3:	101,8:	126,5:	2,6:	-	67,7:
	D:	56,7:	32,6:	36,6:	82,4:	47,4:	52,9:	68,7:	55,5:	47,3:	123,9:	-	-	54,9:
	E:	2,-:	1,1:	2,7:	51,6:	30,-:	7,7:-	14,-:	4,8:	54,5:	2,6:	2,6:	-	12,8:
FRANCE	A:	7,7:-	154,8:-	86,9:-	89,2:	16,3:	9,5:-	24,5:	29,1:	51,1:-	77,8:	40,1:	-	25,4:
	B:	482,4:	618,4:	574,9:	812,9:	523,9:	576,3:	567,3:	548,3:	321,0:	628,5:	-	-	514,-:
	C:	490,1:	463,6:	488,-:	723,7:	540,2:	585,8:	542,8:	577,4:	372,1:	550,7:	40,1:	-	488,6:
	D:	645,4:	551,2:	577,-:	707,3:	530,7:	610,4:	513,8:	526,4:	450,-:	510,6:	39,1:	-	514,7:
	E:	155,3:-	87,6:-	89,-:	16,4:	9,5:-	24,6:	29,-:	51,-:	77,9:	40,1:	1,-:	-	26,1:
IRELAND	A:	p.m.(+)	36,3:	5,4:	3,7:	45,1:	25,1:	31,2:	5,-:	1,-:	8,3:	0,2:	-	6,2:
	B:	81,7:	133,2:	73,4:	132,8:	69,5:	131,1:	70,3:	80,-:	65,3:	119,1:	-	-	86,9:
	C:	81,7:	96,9:	78,8:	136,5:	112,6:	156,2:	101,5:	85,-:	64,3:	110,8:	0,2:	-	93,1:
	D:	118,-:	91,5:	75,1:	93,3:	87,5:	125,1:	96,6:	86,-:	72,6:	110,6:p.m.(+)	-	-	86,9:
	E:	36,3:	5,4:	3,7:	43,2:	25,1:	31,1:	4,9:-	1,-:	8,3:	0,2:	0,2:	-	6,2:
ITALY	A:	1,6:-	107,3:-	21,3:-	1,4:-	0,2:	174,2:	104,7:	3,-:	4,4:-	35,2:	0,4:	-	10,5:
	B:	228,1:	900,3:	480,6:	533,7:	447,-:	294,1:	152,8:	173,3:	251,7:	442,3:	-	-	354,8:
	C:	229,7:	793,0:	459,3:	532,3:	446,8:	468,3:	257,5:	176,3:	247,3:	407,1:	0,4:	-	365,3:
	D:	337,2:	814,6:	460,7:	532,6:	271,9:	361,9:	254,6:	180,8:	282,5:	406,6:p.m.(+)	-	-	354,9:
	E:	107,5:-	21,6:-	1,4:-	0,3:	174,9:	106,4:	2,9:-	4,5:-	35,2:	0,5:	0,4:	-	10,4:
LUXEMBOURG	A:	0,2:p.m.(+)	0,3:	0,2:	0,2:	0,2:p.m.(+)	0,3:p.m.(+)	0,1:	0,3:p.m.(+)	0,2:	0,2:	-	-	0,1:
	B:	0,3:	0,4:	0,2:	-	0,1:	0,3:	-	-	-	0,2:	-	-	0,1:
	C:	0,9:	0,4:	0,5:	0,2:	0,3:	0,3:p.m.(+)	-	0,1:	0,3:	0,2:	0,2:	-	0,2:
	D:	0,5:	0,1:	0,3:p.m.(+)	0,3:	0,3:	0,3:-	0,1:-	0,2:	0,3:p.m.(+)	0,2:	0,2:	-	0,1:
	E:	p.m.(+)	0,3:	0,2:	0,2:p.m.(+)	0,3:p.m.(+)	0,1:	0,3:p.m.(+)	0,2:	0,3:p.m.(+)	0,2:	0,2:	-	0,1:
NETHERLANDS	A:	0,6:-	37,5:-	47,-:	105,1:	20,4:-	6,-:	92,2:-	55,5:-	74,9:-	113,3:	22,7:	-	44,3:
	B:	219,6:	232,1:	241,5:	392,4:	260,9:	223,5:	269,8:	282,3:	169,8:	447,2:	-	-	249,-:
	C:	220,2:	194,6:	194,5:	287,3:	281,3:	217,5:	177,6:	226,8:	94,9:	333,9:	22,7:	-	204,7:
	D:	257,7:	241,0:	299,9:	266,8:	287,3:	309,4:	233,2:	301,7:	208,1:	311,2:	11,5:	-	248,-:
	E:	37,5:-	46,4:-	105,4:	20,5:-	6,-:	91,9:-	55,6:-	74,9:-	113,2:	22,7:	11,2:	-	43,3:
PORTUGAL	A:	p.m.(+)	14,0:	7,5:-	4,9:	5,9:	4,8:	0,2:-	8,4:	2,6:	0,4:	1,8:	-	2,2:
	B:	20,5:	9,0:	6,9:	23,-:	14,8:	12,7:	13,5:	21,-:	9,2:	16,7:	-	-	13,4:
	C:	20,5:	23,0:	14,4:	18,1:	20,7:	17,5:	13,7:	12,6:	11,8:	17,1:	1,8:	-	15,6:
	D:	6,4:	15,3:	19,3:	12,2:	15,9:	17,3:	22,1:	10,0:	11,4:	15,2:	1,8:	-	13,4:
	E:	14,1:	7,7:-	4,9:	5,9:	4,8:	0,2:-	8,4:	2,6:	0,4:	1,9:p.m.(+)	-	-	2,2:
UNITED KINGDOM	A:	0,2:-	39,7:-	15,9:-	39,5:-	39,9:	31,4:	4,8:-	21,1:-	4,8:	40,9:	44,9:	-	3,5:
	B:	161,1:	207,3:	280,9:	258,5:	167,7:	170,6:	69,0:	135,7:	168,-:	133,-:	-	-	159,2:
	C:	161,3:	167,6:	265,-:	219,-:	127,8:	202,-:	73,8:	114,6:	163,2:	173,9:	44,9:	-	155,7:
	D:	200,5:	183,8:	304,4:	257,3:	96,7:	197,3:	95,4:	119,4:	122,3:	129,3:	42,2:	-	158,9:
	E:	39,2:-	16,2:-	39,4:-	38,3:	31,1:	4,7:-	21,6:-	4,8:	40,9:	44,6:	2,7:	-	3,2:
EEC TOTALS	A:	13,8:-	544,6:-	223,3:-	325,4:	133,8:	307,-:	7,5:-	159,-:	150,4:-	38,-:	255,9:	-	38,2:
	B:	2.113,3:	2.900,4:	2.499,6:	3.135,9:	2.134,8:	1.952,-:	1.776,6:	2.232,6:	1.698,4:	2.531,-:	-	-	2.088,4:
	C:	2.127,1:	2.355,8:	2.276,3:	2.810,5:	2.268,6:	2.259,-:	1.784,1:	2.073,6:	1.848,8:	2.493,-:	255,9:	-	2.050,2:
	D:	2.672,7:	2.578,7:	2.601,5:	2.674,6:	1.961,-:	2.249,9:	1.943,8:	1.922,-:	1.887,9:	2.236,4:	237,5:	-	2.087,8:
E:	545,6:-	222,9:-	325,2:	135,9:	307,6:	9,1:-	159,7:	151,6:-	39,1:	256,6:	18,4:	-	37,6:	

A = Balance at the beginning of the month at that month's rate
 B = Advance payments for the month
 C = Total available for the month
 D = Expenditure for the month
 E = Balance remaining available

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

ANNEX 18
Funds available in Member States for 1987
Milk non-marketing and dairy herd conversion premiums (100 %)

(PBU/1044-2)

Member State	JAN.	FEB.	MARCH	APRIL	MAY	JUNE	JULY	AUG.	SEPT.	OCT.	NOV.	DEC.	AVERAGE	
BELGIUM	A:p.m.(+)	0,04	0,05	0,01	p.m.(+)	0,01	0,01	0,01	0,01	0,01	p.m.(-)		0,01	
	B:	0,04	0,01		p.m.(+)	0,01							0,01	
	C:	0,04	0,05	0,05	0,01	0,01	0,01	0,01	0,01	0,01	0,01		0,02	
	D:			0,05	0,01	p.m.(+)	p.m.(+)				0,01			0,01
	E:	0,04	0,05	p.m.(+)	p.m.(+)	0,01	0,01	0,01	0,01	0,01	p.m.(-)			0,01
DENMARK	A:p.m.(+)	0,03	0,02	0,02	0,02	0,02	0,01	0,01	0,02	0,02	p.m.(-)		0,01	
	B:	0,03	0,02							0,01	p.m.(+)		0,01	
	C:	0,03	0,05	0,02	0,02	0,02	0,04	0,01	0,01	0,02	0,03	p.m.(+)	0,02	
	D:	p.m.(-)	0,03	p.m.(-)	p.m.(-)		0,03		-	0,01				0,01
	E:	0,03	0,02	p.m.(-)	0,02	0,02	0,01	0,01	0,02	0,02	p.m.(-)	p.m.(+)		0,01
GERMANY	A:	1,71	1,71	1,71	1,69	0,63	0,67	0,71	0,75	0,75	0,78	0,81	1,08	
	B:				-	1,11						-	0,60	
	C:	1,71	1,71	1,71	0,58	0,63	0,67	0,71	0,75	0,75	0,78	0,21	0,93	
	D:	-	0,01	0,02	-	0,05	-	0,04	-	0,04	p.m.(-)	-	0,03	-
	E:	1,72	1,69	1,70	0,63	0,67	0,71	0,75	0,75	0,78	0,81	0,23	0,95	
GREECE	A:													
	B:													
	C:													
	D:													
	E:													
SPAIN	A:													
	B:													
	C:													
	D:													
	E:													
FRANCE	A:	0,27	0,27	0,24	0,20	0,07	0,08	0,08	0,08	0,08	0,09	0,08	0,14	
	B:				-	0,09						-	0,04	
	C:	0,27	0,27	0,24	0,11	0,07	0,08	0,08	0,08	0,08	0,09	0,04	0,13	
	D:	p.m.(-)	0,03	0,04	0,03	-	0,01	p.m.(-)	p.m.(-)	p.m.(+)	-	0,01	0,01	0,01
	E:	0,27	0,24	0,20	0,08	0,08	0,08	0,08	0,08	0,09	0,08	0,03	0,12	
IRELAND	A:p.m.(+)	0,01	p.m.(-)	0,01	0,01	0,01	0,01	0,01	0,01	0,01	0,01	0,01	0,01	
	B:	0,01		0,01		0,01	0,01					-	0,01	
	C:	0,01	0,01	0,01	0,01	0,02	0,02	0,01	0,01	0,01	0,01	p.m.(+)	0,01	
	D:	p.m.(-)	0,01	p.m.(-)	p.m.(-)	0,01	0,01	p.m.(-)	p.m.(-)		p.m.(-)			p.m.(+)
	E:	0,01	p.m.(-)	0,01	0,01	0,01	0,01	0,01	0,01	0,01	0,01	p.m.(+)		0,01
ITALY	A:													
	B:													
	C:													
	D:													
	E:													
LUXEMBOURG	A:	0,02	0,02	0,02	0,02	0,02	0,02	0,02	0,02	0,02	0,01	0,01	0,02	
	B:											-	0,01	
	C:	0,02	0,02	0,02	0,02	0,02	0,02	0,02	0,02	0,02	0,01		0,02	
	D:									0,01				
	E:	0,02	0,02	0,02	0,02	0,02	0,02	0,02	0,02	0,01	0,01		0,02	
NETHERLANDS	A:	0,51	0,51	0,51	0,51	0,13	0,13	0,13	0,13	0,13	0,13	0,13	0,26	
	B:				-	0,38							-	
	C:	0,51	0,51	0,51	0,13	0,13	0,13	0,13	0,13	0,13	0,13	0,13	0,23	
	D:	p.m.(+)												p.m.(+)
	E:	0,51	0,51	0,51	0,13	0,13	0,13	0,13	0,13	0,13	0,13	0,13	0,13	0,23
PORTUGAL	A:													
	B:													
	C:													
	D:													
	E:													
UNITED KINGDOM	A:	0,24	0,24	0,25	0,25	0,04	0,03	0,03	0,01	0,01	p.m.(-)	0,03	0,10	
	B:				-	0,22						0,01	-	
	C:	0,24	0,24	0,25	0,03	0,04	0,03	0,03	0,01	0,01	0,01	0,03	0,08	
	D:	p.m.(+)	-	0,01	p.m.(-)	p.m.(-)	0,01	p.m.(-)	0,02	-	0,01	-	0,01	p.m.(+)
	E:	0,24	0,25	0,25	0,03	0,03	0,03	0,01	0,01	p.m.(-)	0,03	0,02	0,08	
EEC TOTALS	A:	2,75	2,83	2,80	2,71	0,92	0,97	1,--	1,02	1,03	1,05	1,07	1,63	
	B:	0,08	0,03	0,01	-	1,80	0,02	0,03	-	-	0,02	-	0,66	
	C:	2,83	2,86	2,81	0,91	0,94	1,--	1,--	1,02	1,03	1,07	0,41	1,44	
	D:	-	0,01	0,08	-	0,01	-	0,02	-	0,01	-	0,02	-	0,01
	E:	2,84	2,78	2,71	0,92	0,97	1,--	1,02	1,03	1,05	1,07	0,41	1,43	

A = Balance at the beginning of the month at that month's rate
 B = Advance payments for the month
 C = Total available for the month
 D = Expenditure for the month
 E = Balance remaining available

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

ANNEX 19

EXCHANGE RATES - 1987

1) Conversion of monthly expenditure into ECU - Budget rates

: Expenditure	: Rate on	: O.J.:	: B	: DK	: D	: EL	: ES	: F	: IRL	: I	: L	: NL	: P	: GB	: EC
: disbursed in	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
: JANUARY	: 20.11.86 - C 295/86	:	: 43,2413	: 7,85994	: 2,08025	: 143,994	: 140,187	: 6,80970	: 0,764105	: 1440,77	: 43,2413	: 2,34994	: 154,398	: 0,734093	: I
: FEBRUARY	: 19.12.86 - C 327/86	:	: 43,3157	: 7,87284	: 2,08154	: 147,266	: 140,416	: 6,83399	: 0,764784	: 1443,86	: 43,3157	: 2,35293	: 155,257	: 0,724223	: I
: MARCH	: 20.01.87 - C 15/87	:	: 42,8415	: 7,82050	: 2,06099	: 150,576	: 144,945	: 6,88798	: 0,774836	: 1466,91	: 42,8415	: 2,32329	: 159,192	: 0,740449	: I
: APRIL	: 20.02.87 - C 44/87	:	: 42,7528	: 7,78499	: 2,06410	: 151,816	: 145,323	: 6,87263	: 0,775788	: 1467,63	: 42,7528	: 2,33183	: 159,889	: 0,738495	: I
: MAY	: 20.03.87 - C 74/87	:	: 43,0083	: 7,81211	: 2,07594	: 152,365	: 145,439	: 6,90921	: 0,776962	: 1476,50	: 43,0083	: 2,34539	: 159,892	: 0,709379	: I
: JUNE	: 16.04.87 - C 107/87	:	: 43,0559	: 7,83947	: 2,07828	: 152,842	: 145,611	: 6,91503	: 0,777780	: 1481,63	: 43,0559	: 2,34486	: 160,577	: 0,703205	: I
: JULY	: 20.05.87 - C 136/87	:	: 43,0117	: 7,80677	: 2,07555	: 155,149	: 145,328	: 6,94665	: 0,775047	: 1504,91	: 43,0117	: 2,33875	: 161,756	: 0,695155	: I
: AUGUST	: 19.06.87 - C 162/87	:	: 43,0117	: 7,80431	: 2,07509	: 155,019	: 143,713	: 6,93023	: 0,774861	: 1500,13	: 43,0117	: 2,33766	: 161,762	: 0,700075	: I
: SEPTEMBER	: 20.07.87 - C 192/87	:	: 43,0712	: 7,88040	: 2,07741	: 157,407	: 142,294	: 6,91464	: 0,775326	: 1502,64	: 43,0712	: 2,33819	: 162,282	: 0,696441	: I
: OCTOBER	: 20.08.87 - C 224/87	:	: 43,0616	: 7,99457	: 2,07254	: 157,687	: 140,279	: 6,92128	: 0,774653	: 1501,14	: 43,0616	: 2,33547	: 162,827	: 0,699056	: I
: NOVEMBER	: 19.09.87 - C 251/87	:	: 43,1118	: 7,99379	: 2,07666	: 159,048	: 138,942	: 6,92354	: 0,773650	: 1499,27	: 43,1118	: 2,33695	: 163,824	: 0,694347	: I
: DECEMBER	: 20.10.87 - C 283/87	:	: 43,2093	: 7,97933	: 2,07608	: 159,861	: 135,245	: 6,93416	: 0,775157	: 1498,26	: 43,2093	: 2,33526	: 163,879	: 0,692915	: I

2) Average rates

: Average	: Total exp. in N.C.	:	:	:	:	:	:	:	:	:	:	:	:	:	:
: rate =	:	:	: 43,0221	: 7,84867	: 2,07396	: 152,479	: 143,168	: 6,89138	: 0,773260	: 1472,13	: 43,0221	: 2,33960	: 160,104	: 0,719320	:
: in ECU	: Total exp. in ECU	:	:	:	:	:	:	:	:	:	:	:	:	:	:

ANNEX 20

EXCHANGE RATE DIFFERENCES - 1987 (1)

					(ECU)
Member State	Guarantee (without premiums)	Premiums Guarantee Section (60 %) (2)	Premiums Guidance Section (40 %) (2)	TOTAL	
	(a)	(b)	(c)	(d) = (a + b + c)	
Belgium	- 15.075,05	303,44	202,27	-	14.569,34
Denmark	375.824,29	- 205,49	136,96	-	375.481,84
Germany	- 683.203,69	6.417,34	4.278,25	-	672.508,10
Greece	- 1.489.752,71	-	-	-	1.489.752,71
Spain	595.455,01	-	-	-	595.455,01
France	1.334.612,00	- 1.544,67	1.029,75	-	1.332.037,58
Ireland	- 27.881,12	3,54	2,34	+	27.875,24
Italy	- 1.658.699,16	-	-	-	1.658.699,16
Luxembourg	1.783,58	33,76	22,51	-	1.839,85
Netherlands	- 748.205,63	2.598,72	1.732,48	-	743.874,43
Portugal	- 290.692,19	-	-	-	290.692,19
United Kingdom	- 1.239.493,22	21,32	13,67	-	1.239.458,23
EEC TOTAL	- 3.845.327,89	7.627,96	5.084,81	-	3.832.615,12

- (1) For each Member State there is a discrepancy between the balance at the end of each month as converted into ECU at that month's rate and the same balance as converted into ECU at the following month's rate. This table shows the total exchange differences recorded for each Member State for the whole of 1987.
- (2) Milk non-marketing and dairy herd conversion premiums (Reg.(EEC) No 1078/77).

ANNEX 21

Amounts withheld from production and consumption aids and their utilization in the olive oil, fibre flax and grape juice sectors

Schemes:	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), Reg. 136/66/EEC)		Specific schemes concerning fibre flax (Art. 2, Reg. (CEE) No 1308/70)		Schemes related to the consumption of grape juice (ECU)			
	Information and promotion schemes	Establishment of olive cultivation register	Improvement of the quality of olive oil	Contributions to costs of recognized organization and associations	Information and promotion scheme	(Art. 4(2), R. 2275/85/EEC)	Promotion schemes	Financing of Research	Over-heads					
Year	Withheld	Utilization	Withheld	Utilization	Withheld	Utilization	Withheld	Utilization	Withheld	Utilization	Withheld	Utilization	Utiliza.	Utiliza.
Until 1979	314.321,72	-	11.596.900,13	154.567,06	-	-	-	-	-	-	-	-	-	-
1980	3.002.586,67	186.053,42	1.913.256,21	-	-	-	-	-	300.380,92	-	-	-	-	-
1981	2.450.464,92	228.892,06	2.478.668,31	10.217.221,94	-	-	-	-	637.351,43	537.151,-	-	-	-	-
1982	6.186.243,27	2.637.599,46	2.790.594,51	2.533.410,95	-	-	-	-	949.915,85	996.896,74	-	-	-	-
1983	164.078,70	178.195,52	7.269.762,53	10.560.376,47	-	-	-	-	1.218.505,93	244.931,36	-	-	-	-
1984	- 61.379,87 (1)	3.908.825,34	15.922.258,52	16.652.197,17	-	-	-	-	1.146.908,53	1.154.500,00	-	-	-	-
1985	7.385.033,94	4.469.155,87	9.841.270,28	13.510.537,03	-	-	5.840.300,57	477.095,54	1.698.561,64	1.073.341,64	-	-	-	-
1986	16.814.428,88	1.415.568,83 (2)	5.703.249,46	22.024.203,03	3.508.292,70	-	4.240.522,52	10.022.033,99	1.787.948,82	3.274.836,39	2.720.876,01	-	82.041,14	-
1987	1.981.326,09	1.529.034,59 (2)	14.574.162,03	16.887.665,33	8.468.406,28	-	11.758.402,17	9.709.384,11	2.015.382,35	500.500,00	3.490.445,99	3.274.847,61	8.092,65	-
TOTALS	38.237.104,32	14.553.325,09	72.090.121,98	92.540.178,98	11.976.698,98	-	21.839.225,26	20.208.513,64	9.754.955,47	7.782.157,13	6.211.322,00	3.274.847,61	90.133,79	-

(1) The amount is negative because of securities forfeited on quantities imported from non-member countries.

(2) Commitments.

ANNEX 22
EAGGF GUARANTEE SECTION - 1987
IRREGULARITIES REPORTED AND AMOUNTS RECOVERED

SECTOR	(m ECU)												
	BELGIUM	GERMANY	DENMARK	SPAIN	GREECE	FRANCE	IRELAND	ITALY	LUXEMBOURG	NETHERLANDS	PORTUGAL	UNITED KINGDOM	TOTAL EEC
CEREALS		(2) 0,011	(2) 0,065					(1) 0,063				(1) 2,104	(6) 0,139
BEEF/VEAL	(5) 0,926	(1) 0,003	(3) 0,043			(11) 2,701	(8) 1,893					(89) 1,220	(117) 6,788
PIGMEAT	(3) 0,145	(1) 0,006	(2) 0,001			(4) 0,106							(10) 0,260
SHEEPMPEAT AND GOATMEAT												(3) 0,060	(3) 0,060
MILK PRODUCTS	(4) 1,552	(30) 0,240	(1) 0,004			(12) 0,226		(2) 0,480					(49) 2,502
WINE		(9) 0,092			(1) 0	(38) 0,677							(48) 0,769
SUGAR			(1) 0,002			(4) 0,040							(5) 0,043
OILS AND FATS	(1) 0,013					(1) 0,003		(70) 5,542					(72) 5,558
FRUIT + VEGETABLES						(3) 0,009		(58) 69,031					(61) 69,040
TOBACCO													
EGGS													
NON-ANNEX-II PRODUCTS		(2) 0,013	(2) 0,022			(1) 0,006							(5) 0,042
FISHERIES						(1) 0,002							(1) 0,002
OTHER SECTORS		(7) 0,052	(1) 0,002										(8) 0,054
TOTAL	(13) 2,637	(52) 0,419	(12) 0,141		(1) 0	(75) 3,771	(8) 1,893	(131) 75,117				(93) 3,384	(385) 87,363
AMOUNTS RECOVERED	(0) -	(38) 0,203	(8) 0,080		(0) -	(42) 0,849	(0) -	(1) 0				(58) 0,179	(147) 1,311
AMOUNTS BEING RECOVERED	(13) 2,637	(14) 0,216	(4) 0,061		(1) 0	(33) 2,922	(8) 1,893	(130) 75,117				(35) 3,205	(238) 86,051

N.B. : The figures in brackets are the number of cases of irregularities reported.

ANNEX 23

(PBUD/1049-5)

EAGGF GUARANTEE SECTION

IRREGULARITIES REPORTED AND AMOUNTS RECOVERED

MEMBER STATE	1971 to 1979	1980	1981	1982	1983	1984	1985	1986	1987	TOTAL PER MEMBER STATE
B	(12) 1,400 (1) 0,238	(4) 4,779 (2) 0,001	(1) 0,196 (0) 0	(1) 0,214 (0) 0	(2) 0,134 (2) 0,134	(2) 0,006 (2) 0,007	(10) 0,771 (0) 0	(26) 4,022 (1) 0,020	(13) 2,637 (0) 0	(71) 14,162 (8) 0,401
D	(89) 7,322 (53) 2,346	(86) 12,471 (60) 1,592	(82) 9,476 (57) 3,537	(108) 6,747 (65) 1,102	(139) 5,911 (94) 1,950	(78) 3,376 (50) 0,517	(116) 4,573 (78) 0,947	(124) 1,048 (86) 0,602	(52) 0,419 (38) 0,203	(874) 51,346 (581) 12,798
DK	(18) 0,428 (16) 0,035	(5) 0,037 (5) 0,037	(14) 0,079 (12) 0,066	(13) 0,092 (13) 0,092	(18) 0,058 (18) 0,058	(8) 0,042 (8) 0,042	(17) 0,406 (17) 0,406	(19) 0,377 (14) 0,353	(12) 0,141 (8) 0,080	(124) 1,662 (111) 1,172
EL									(1) 0 (0) 0	(1) 0 (0) 0
ES										
F	(19) 0,705 (6) 0,070	(13) 0,291 (11) 0,217	(25) 0,294 (21) 0,196	(8) 0,088 (7) 0,088	(3) 0,079 (1) 0,045	(6) 0,082 (5) 0,069	(28) 0,551 (13) 0,147	(57) 2,211 (41) 1,007	(75) 3,771 (42) 0,849	(234) 8,077 (147) 2,690
IRL	(7) 0,114 (6) 0,101	(1) 0,009 (1) 0,009	(6) 0,490 (5) 0,508	(1) 0,022 (1) 0,022	(4) 0,060 (1) 0,060	(1) 0,052 (1) 0,052	(1) 0 (1) 0	(3) 1,012 (1) 0	(8) 1,893 (0) 0	(32) 3,654 (20) 0,753
I	(31) 0,618 (4) 0,006	(20) 0,029 (17) 0,016	(2) 0,804 (0) 0	(34) 23,548 (1) 0,713	(4) 0,816 (0) 0,655	(15) 3,694 (2) 0,238	(40) 4,416 (1) 0	(50) 14,247 (3) 0,043	(131) 75,117 (1) 0	(327) 123,292 (29) 1,672
L										
NL	(35) 1,190 (34) 0,032	(30) 1,698 (16) 0,325	(10) 0,065 (9) 0,058	(6) 0,012 (3) 0,008	(5) 0,185 (3) 0,155	(7) 0,156 (6) 0,154	(3) 0 (3) 0	(13) 0,062 (4) 0,017		(109) 3,368 (78) 0,751
P										
UK	(183) 3,423 (62) 0,935	(20) 0,612 (14) 0,188	(22) 0,386 (15) 0,197	(23) 0,111 (11) 0,016	(6) 0,075 (3) 0,056	(11) 0,287 (7) 0,235	(15) 0,851 (4) 0,472	(21) 0,524 (12) 0,508	(93) 3,384 (58) 0,179	(394) 9,656 (186) 2,362
ERC	(394) 15,203 (182) 3,765	(179) 19,929 (126) 2,387	(162) 11,791 (119) 4,562	(194) 30,834 (101) 2,042	(181) 7,321 (125) 3,115	(128) 7,698 (81) 1,316	(230) 11,569 (117) 1,548	(313) 23,506 (162) 2,552	(385) 87,363 (147) 1,311	(2,166) 215,216 (1,160) 22,600

- NB: (1) The first line shows, for each Member State the number of cases reported and the amounts involved. The second line indicates the recoveries already made (number of cases and amounts).
(2) Cases of irregularities in 1971 to 1979 inclusive have not all been data-processed. The above relate only to cases' input in IRENE. For total cases see the 1986 Financial Report.
(3) All the figures for cases of irregularities reported from 1980 have been drawn from the IRENE data base and the amounts have been updated on the basis of the ECU conversion rates in force on 1 December 1987.

ANNEX 24

EAGGF GUARANTEE SECTION

Irregularities reported concerning the milk and milk products non-marketing and dairy herd conversion premiums
(Regulations (EEC) Nos 1078/77, 1041/78, 1391/78 etc.)

(ECU)

MEM- BER STATE	1979	1980	1981	1982	1983	1984	1985	1986	1987	TOTAL PER MEMBER STATE
B		1 : 20.933								1 : 20.933
		0 : 0								0 : 0
D	2 : 19.733	3 : 22.027	40 : 258.302	69 : 578.689	114 : 871.023	140 : 1.057.929	70 : 897.909	26 : 331.204	13 : 208.377	477 : 4.245.193
	1 : 8.680	2 : 18.593	30 : 169.923	44 : 303.026	67 : 447.230	82 : 467.845	29 : 332.424	6 : 68.434	3 : 26.375	264 : 1.842.530
DK	5 : 43.044	8 : 63.305	24 : 198.378	40 : 390.253	31 : 329.544	22 : 245.162	14 : 158.271	6 : 68.640	4 : 9.255	154 : 1.505.852
	3 : 1.861	4 : 10.144	7 : 7.934	25 : 87.360	15 : 24.066	12 : 14.899	11 : 12.755	4 : 8.009	2 : 9.133	83 : 176.161
F	14 : 80.418	26 : 121.316	15 : 118.581	56 : 291.509	6 : 50.669	4 : 27.189	7 : 45.190	7 : 72.789		135 : 807.661
	14 : 80.418	18 : 86.897	12 : 104.874	34 : 181.996	3 : 32.367	4 : 27.189	2 : 18.444	2 : 9.397		89 : 541.582
IRL							53 : 618.865		1 : 4.773	54 : 623.638
							10 : 327.656		0 : 0	10 : 327.656
NL		1 : 9.879		11 : 139.301	2 : 13.260	8 : 199.431	1 : 26.068	1 : 1.296	1 : 3.765	25 : 393.000
		0 : 0		2 : 17.043	2 : 13.260	5 : 105.209	1 : 26.068	1 : 1.296	1 : 3.765	12 : 166.641
UK	10 : 32.544	29 : 222.735	22 : 100.287	16 : 76.853	43 : 296.955	33 : 202.257	38 : 87.221	32 : 107.575	7 : 26.395	230 : 1.152.822
	5 : 20.164	19 : 136.455	9 : 47.621	7 : 33.811	20 : 138.944	25 : 139.022	27 : 64.296	19 : 39.539	1 : 4.327	132 : 624.179
	31 : 175.739	68 : 460.195	101 : 675.548	192 : 1.476.605	196 : 1.561.451	207 : 1.731.968	183 : 1.833.524	72 : 581.504	26 : 252.565	1076 : 8.749.099
TOTAL	23 : 111.123	43 : 252.089	58 : 330.352	112 : 623.236	107 : 655.867	128 : 754.164	80 : 781.643	32 : 126.675	7 : 43.600	590 : 3.678.749

N.B. : (1) The first line shows, for each Member State, the number of cases reported and the amounts involved.

The second line indicates the recoveries already made (number of cases and amounts).

(2) All the figures have been drawn from the IRENE data base and the amounts have been updated on the basis of ECU conversion rates in force on 1 December 1987.

ANNEXE 25

RESULTATS FINANCIERS DES TRAVAUX D'APUREMENT DES COMPTES 1983
 (Primes de non-commercialisation et de reconversion incluses)

en millions d'Ecus - taux de conversion du 20.10.86

	Belgique	Danemark	Allemagne	Grèce	France	Irlande	Italie	Luxembourg	Pays-Bas	R.U.	CE TOTAL
a) Dépenses déclarées 1983	644,7	696,5	3.318,4	543,8	3.561,8	565,6	2.681,1	4,5	1.846,7	1.345,3	15.208,4
b) Dépenses exclues de l'apurement 1983	-	-	-	-	10,4	-	7,7	-	0,1	-	18,2
c) Dépenses déclarées en 1982 et exclues de l'apurement dudit exercice	-	-	-	-	33,8	-	-	-	31,5	1,9	67,2
d) Dépenses déclarées en 1982 et pour lesquelles la décision n'a pas été exécutée	-	-	-	34,2	-	-	-	-	-	-	34,2
e) Dépenses faisant l'objet de l'apurement (a - b + c + d)	644,7	696,5	3.318,4	578,0	3.585,2	565,6	2.673,4	4,5	1.878,1	1.347,2	15.291,6
f) Dépenses non reconnues	- 0,5	- 6,9	- 0,5	- 9,6	- 12,7	- 0,9	- 10,0	- 0,4	- 16,4	- 30,1	- 88,0
g) Dépenses non reconnues au titre d'un exercice antérieur et prises en compte lors de l'apurement 1983	+ 0,01	-	-	-	+ 0,2	+ 0,02	+ 12,7	-	-	+ 0,9	13,8
h) Dépenses totales reconnues (e - f + g)	644,2	689,6	3.317,9	568,4	3.572,8	564,7	2.676,3	4,1	1.861,7	1.318,0	15.217,7
i) Dépenses imputées, objet du présent apurement (à comparer avec e)	645,3	695,9	3.316,9	579,2	3.586,5	567,7	2.673,4	4,5	1.878,0	1.347,0	15.294,4
k) Résultat financier de l'apurement (i - h)	1,1	6,3	- 1,0	10,8	13,7	3,0	- 2,9	0,4	16,3	29,0	76,7

ANNEX 26

FINANCIAL RESULTS OF WORK ON CLEARING 1984 ACCOUNTS
(Including milk-marketing and dairy herd conversion premiums)

(m ECU - Conversion rates at 28.1.1988)

	Belgium	Denmark	Germany	Greece	France	Ireland	Italy	Luxembourg	Nethl.	U.K.	EC TOTAL
a) 1984 expenditure claimed	742,4	912,9	3.627,3	509,5	3.499,8	834,1	3.614,4	4,1	2.141,6	1.792,9	17.679,0
b) Expenditure excluded from 1984 clearance	-	-	-	-	-	-	-	-	-	-	-
c) Expenditure claimed in 1983 and excluded from clearance for that year	-	-	-	-	42,5	-	0,6	-	96,9	-	140,0
d) Expenditure coming under clearance (a - b + c)	742,4	912,9	3.627,3	509,5	3.542,3	834,1	3.615,0	4,1	2.141,7	1.792,9	17.722,2
e) Expenditure disallowed	- 0,0	- 9,1	- 3,9	- 0,4	- 45,4	+ 0,1	- 30,8	+ 0,3	- 1,8	- 31,9	- 122,9
f) Expenditure disallowed in respect of a previous year but accepted in respect of 1984 clearance	+ 0,3	-	-	-	-	-	+ 2,8	-	- 0,0	-	3,1
g) Total expenditure endorsed (d - e + f)	742,6	903,7	3.623,4	509,1	3.496,9	834,3	3.587,0	4,4	2.139,9	1.761,0	17.602,3
h) Expenditure charged, subject of present clearance (to be compared with d))	742,4	911,0	3.627,5	504,9	3.519,1	837,6	3.615,5	4,1	2.141,7	1.793,2	17.697
i) Financial result of clearance (h - g)	- 0,2	7,2	4,0	- 4,2	22,2	3,4	28,4	- 0,3	1,8	32,2	94,5

ANNEX 27

FINANCIAL RESULTS OF WORK ON CLEARING 1985 ACCOUNTS
(Including milk non-marketing and dairy herd conversion premiums)

(m ECU - Conversion rates at 28.1.1988)

	Belgium	Denmark	Germany	Greece	France	Ireland	Italy	Luxembourg	Netherl.	U.K.	EC TOTAL
a) 1985 Expenditure claimed	954,4	849,7	3.931,1	735,1	4.554,9	1.080,1	3.241,9	4,9	2.270,9	1.627,8	19.250,8
b) Expenditure excluded from 1985 clearance	-	-	-	-	-	-	-	-	-	-	-
c) Expenditure claimed in 1984 and excluded from clearance for that year	-	-	-	-	-	-	-	-	-	-	-
d) Expenditure coming under clearance (a - b + c)	954,4	849,7	3.931,1	735,1	4.554,9	1.080,1	3.241,9	4,9	2.270,9	1.627,8	19.250,8
e) Expenditure disallowed	- 0,0	- 7,0	- 2,8	- 7,1	- 19,3	- 0,7	- 44,6	+ 0,0	- 1,6	+ 1,9	- 81,2
f) Expenditure disallowed in respect of a previous year but accepted in respect of 1985 clearance											0
g) Total expenditure endorsed (d - e + f)	954,4	842,7	3.928,3	728,0	4.535,5	1.079,5	3.197,3	5,0	2.269,3	1.629,7	19.169,7
h) Expenditure charged, subject of present clearance (to be compared with d)	955,1	849,5	3.930,3	734,7	4.538,0	1.079,5	3.225,8	4,9	2.271,4	1.627,7	19.216,9
i) Financial result of clearance (h - g)	0,7	6,8	2,0	6,7	2,5	0	28,5	- 0,1	2,1	- 2,0	47,2

SUMMARY OF EXECUTION FOR 1987

CHAPTER 92

I. Commitment appropriations	m ECU	Execution	m ECU	II. Payment appropriations	m ECU	Execution	m ECU	% Utilization
A. 1987 Appropriations		B. 1987 Commitment	562,1	A. 1987 Appropriations		C. Payments		
1. Original appropriation	511,5	C. Appropriations remaining	-	1. Original appropriations	597,6	1. Execution of 1987 appropriations		
2. Transfers	92,6	D. Appropriations not committed lapsed (1)	42,-	2. Transfers (2)	- 25,-	a) Payments	179,-	33,7
TOTAL	604,1	TOTAL	604,1	3. Lapsed (1)	- 42,-	b) Carry-over to 88	351,6	66,3
						- automatic		
				TOTAL X	530,6	- non-automatic		
		E. Commitments still to be settled at 31.12.1987				(1) (2)		
		1. Execution of 1987 commitments				TOTAL X	530,6	100
		a) Commitment	562,1	B. 1986 Appropriations				
		b) Payments	-109,1	1. Automatic carry-over from 1986 (1)	160,7	2. Execution of carry-overs from 1986		
		TOTAL X (a - b)	453,-	2. Non-automatic carry-over	-	a) Payments on automatic carry-over	125,2	
						b) Lapsed	35,5	
		2. Execution of commitments still to be settled from previous years		TOTAL Y	160,7	TOTAL Y	160,7	
		(3) a) Commitments	433,7	TOTAL FUNDS AVAILABLE (X + Y)	691,3	TOTAL X + Y	691,3	
		b) Payments	-195,1					
		c) Lapsed (1)	- 21,-					
		d) Transfers	- 92,6					
		TOTAL Y (a-b-c)	125,-					
		TOTAL X + Y	578,-					

(1) Non-differentiated appropriations.

(2) Amending budget.

(3) 8.3m ECU still to be settled from 1985 + 400.8m ECU still to be settled from 1986 = 24.6m ECU appropriations remaining from 1986 = 433.7m ECU

ANNEX 29

CASH POSITION AT 31 DECEMBER 1987

Member State	Funds available at 1.1.1987	Advance payments approved from 1.1.1987 to 31.12.1987	Expenditure claimed from 1.1.1987 to 31.12.1987	Funds available at 31.12.1987	Funds available adjusted at 31.12.1987 (1)
	a	b	c	d	e
Belgium	BFR : 173.994.920,00	1.080.700.000,00	1.119.548.002,00	135.146.918,00	
	ECU : 4.023.813,35	25.109.206,11	26.015.631,32	3.117.388,14	3.129.320,84
Denmark	DKR : 6.021.004,78	22.371.000,00	28.368.605,71	23.399,07	
	ECU : 766.036,99	2.858.511,17	3.610.197,84	14.350,32	2.943,12
Germany	DM : 7.542.266,81	144.500.000,00	152.029.896,95	12.369,86	
	ECU : 3.625.654,04	69.686.429,26	73.301.228,55	10.854,75	5.999,05
Greece	DR : 56.447.303,00	560.500.000,00	516.496.189,00	100.451.114,00	
	ECU : 392.011,49	3.639.421,71	3.373.865,73	657.567,47	615.445,17
Spain	PTA : 132.244.679,00	559.900.000,00	691.433.703,00	710.976,00	
	ECU : 943.344,81	3.879.221,36	4.800.342,46	22.223,71	5.109,79
France	FF : 25.564.752,76	419.800.000,00	181.577.272,82	263.787.479,94	
	ECU : 3.754.167,26	60.841.604,95	26.426.657,40	38.169.114,81	37.608.922,77
Ireland	IRL : 321.816,29	8.876.500,00	8.853.683,03	344.633,26	
	ECU : 421.167,63	11.536.383,30	11.504.281,11	453.269,82	443.993,73
Italy	LIT : 11.338.250.903,00	38.938.000.000,00	15.663.029.392,00	34.613.221.511,00	
	ECU : 7.869.577,31	26.123.865,43	10.640.914,32	23.352.528,42	22.778.899,73
Luxembourg	LFR : 77.161,00	21.558.000,00	21.634.344,00	817,00	
	ECU : 1.784,43	498.081,98	503.377,69	- 3.511,28	18,92
Netherlands	HFL : 1.257.945,95	28.500.000,00	29.693.286,76	64.659,19	
	ECU : 535.309,82	12.187.034,89	12.695.546,35	26.798,36	27.860,49
Portugal	ESC : 0	0	0	0	0
	ECU : 0	0	0	0	0
United Kingdom	UKL : 2.224.915,24	4.500.000,00	6.691.029,70	33.885,54	
	ECU : 3.030.835,66	6.344.447,66	9.391.484,71	- 16.201,39	49.066,74
Total EEC	ECU : 25.363.702,79	222.704.207,82	182.263.527,48	65.804.383,13	64.667.580,35

(1) On the basis of the rate valid for advance payments of January 1987 (rate at 20 November 1987).

ANNEX 30

EXPENDITURE CLAIMED BY THE MEMBER STATES

Member State	ECU							
	Cereals and rice	%	Milk products	%	Various products: and other expenditure (1)	%	Totals	%
Belgium	9.252.157,05	15,6	16.263.602,83	14,7	499.871,44	4,0	26.015.631,32	14,3
Denmark	0	0	3.580.051,69	3,2	30.146,15	0,2	3.610.197,84	2,0
Germany	14.837.478,63	25,1	53.363.913,51	48,2	5.099.836,41	40,8	73.301.228,55	40,2
Greece	2.887.599,68	4,9	0	0	486.266,05	3,9	3.373.865,73	1,8
Spain	4.230.920,07	7,2	0	0	569.422,39	4,6	4.800.342,46	2,6
France	14.801.194,91	25,0	7.749.497,99	7,0	3.875.964,50	31,0	26.426.657,40	14,5
Irelande	0	0	11.286.887,50	10,2	217.393,61	1,7	11.504.281,11	6,3
Italy	9.507.275,61	16,1	0	0	1.133.638,71	9,1	10.640.914,32	5,8
Luxembourg	0	0	493.664,76	0,5	9.712,93	0,1	503.377,69	0,3
Netherlands	3.611.429,30	6,1	8.768.079,24	7,9	316.037,81	2,5	12.695.546,35	7,0
Portugal	0	0	0	0	0	0	0	0
United Kingdom	7.706,14	0	9.122.450,75	8,3	261.327,82	2,1	9.391.484,71	5,2
	59.135.761,39	100,0	110.628.148,27	100,0	12.499.617,82	100,0	182.263.527,48	100,0
		32,4		60,7		6,9		100,0

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

DEVELOPMENT AND USE OF BUDGET APPROPRIATIONS IN 1987

A. - COMMITMENTS AND PAYMENTS - 1987 APPROPRIATIONS

CHAPTER 92

		1987 APPROPRIATIONS						COMMITMENT APPROPRIATIONS 1987								(m ECU - position at 31. December 1987)	
Head- ing	Programme	Entry in	Transfers	Total	Commit-	Non-dif-	Expendi-	Expendi-	Total	commit-	Payments:	Payment					
		1987 budget		appropriations	ments	ferent-	ture	ture by	expendi-	ments	made	against	carried over:				
		Commit-	Pay-	Commit-	Pay-	Commit-	Pay-	for	iated	claimed	ture by	expendi-	still to:	be sett-	payment	and non-	
		ment	ment	ment	ment	ment	ment	1987	not com-	by the	the	ture	be sett-	led at	appro-	automatic	
		approps:	approps:	approps:	approps:	approps:	approps:		mitted	Member	Commission:		31.12.87:	priations:	Art. 6 of		
		a	b	c	d	e=a+c	f=b+d	g	h=e-g	i	j	k=i+j	l=g-k	m	n=f-h-m		
:920	CEREALS			- 3)	- 3												
:9200	Cereals	79,3	91,5	10)	- 25(2)	86,3	63,5	86,3		6,2	12,1	18,3	68,-	34,4	29,1		
:9201	Rice	21,8	32,4	4,2		26,-	32,4	26,-		6,6	0,9	7,5	18,5	8,2	24,2		
:9202	Supplementary cereals aid	25,3	24,-	24,6)		60,2	24,-	60,2		14,4	0,7	15,1	45,1	-	24,-		
:921	MILK PRODUCTS																
:9210	Milk powder	85,4	122,9	16,5		101,9	122,9	101,9		9,1	11,3	20,4	81,5	85,7	37,2		
:9211	Butteroil	43,3	51,6	21,1		64,4	51,6	64,4		4,8	2,-	6,8	57,6	10,6	41,-		
:922	SUGAR	2,3	2,-			2,3	2,-	2,3		-	1,2	1,2	1,1	1,5	0,5		
:923	VEGETABLE OIL	24,-	29,9	5,9		29,9	29,9	29,9		-	0,5	0,5	29,4	0,2	29,7		
:924	OTHER PRODUCTS	30,-	43,2			30,-	43,2	30,-		-	9,6	9,6	20,4	8,7	34,5		
:925	TRANSPORT (1)	139,1	139,1	- 1,4	- 1,4	137,7	137,7	105,7	32,-	1,5	23,4	24,9	80,8	24,9	80,8		
:926	EEC-UNRWA CONVENTION (1)	4,-	4,-			4,-	4,-	4,-		-	4,-	4,-	-	4,-	-		
:927	OTHER FOOD AID EXPD.	2,-	2,-			2,-	2,-	2,-		-	1,1	1,1	0,9	1,1	0,9		
:9271	Control measures (1)																
:928	EMERGENCY RESERVE (1)																
:9280	Emergency reserve (1)	40,-	40,-	1,4	1,4	41,4	41,4	41,4		- 2,6	-	- 2,6	44,-	- 2,6	44,-		
:9281	EEC storage contribution (1)	10,-	10,-			10,-	10,-		10,-								
:929	REPLACEMENT PROJECTS (1)	5,-	5,-	3,-	3,-	8,-	8,-	8,-		-	2,3	2,3	5,7	2,3	5,7		
	TOTAL	511,5	597,6	92,6	- 25,-	604,1	572,6	562,1	42,-	40,-	69,1	109,1	453,-	179,-	351,6		
				(3)	(2)												

(1) Non-differentiated appropriations.

(2) Amending budget of 3 August 1987.

(3) This amount breaks down as follows:

68,0m ECU transferred from 1986 (see table in Annex 33)

24,6m ECU transferred from 1986

92,6m ECU transferred on initiative of DG VIII.

B. - COMMITMENTS STILL TO BE SETTLED FROM PREVIOUS YEARS - PAYMENT APPROPS. CARRIED OVER FROM 1986 - SITUATION AT 31.12.1987

CHAPTER 92

: Head- : ing :	: Programme :	: Commitments :	: Total com- :	: Pay- :	: Total com- :	: Expendi- :	: Expendi- :	: Total :	: Payment approps. :				
		: still to : be settled : from pre- : vious years : and approps : remaining :	: mitments : still to : be settled : from pre- : vious : years :	: ments : on : com- : mit- : ment- : approps :	: Lapsed : (1) : settled : previous : years at : 31.12.87 :	: 1986 : Payment : approps. : carried : over to : 1987 :	: ture : claimed : by the : Member : States :	: ture : by the : Com- : mission :	: expendi- : ture on : com- : mit- : ments : approps. :	: Total : pay- : ment : lapsed :			
:	:	: a :	: b :	: c=a-b :	: d :	: e :	: f=c-d-e :	: g :	: h :	: i :	: l=h+i :	: m :	: n=q-m :
: 920 :	: CEREALS :	:	:	:	:	:	:	:	:	:	:	:	:
: 9200 :	: Cereals :	: 85,8 :- 10,- :	: 75,8 :	: 45,5 :	: - :	: 30,3 :	: 29,4 :	: 26,9 :	: 18,6 :	: 45,5 :	: 29,4 :	: - :	:
: 9201 :	: Rice 1986 :	: 31,2(2):- 4,2 :	: 27,- :	: 2,4 :	: - :	: 24,6 :	: 1,6 :	: - 2,4 :	: 4,7 :	: 2,3 :	: 1,6 :	: - :	:
: 9202 :	: Supplementary : cereals aid :	: (24,6(3):- 24,6 :	: - :	:	:	:	:	:	:	:	:	:	:
:	:	: (31,4 :- 10,3 :	: 21,1 :	: 6,2 :	: - :	: 14,9 :	: 35,8 :	: 6,2 :	: - :	: 6,2 :	: 21,3 :	: 14,5 :	:
: 921 :	: MILK PRODUCTS :	:	:	:	:	:	:	:	:	:	:	:	:
: 9210 :	: Milk powder 1986 :	: 92,7 :- 16,5 :	: 76,2 :	: 65,3 :	: - :	: 10,9 :	: - :	: 65,3 :	: - :	: 65,3 :	:	: - :	:
: 9211 :	: Butteroil 1986 :	: 74,6(2):- 21,1 :	: 53,5 :	: 31,7 :	: - :	: 21,8 :	: 28,- :	: 31,4 :	: 0,4 :	: 31,8 :	: 28,- :	: - :	:
: 922 :	: SUGAR :	: 1,8 :	: 1,8 :	: 0,4 :	: - :	: 1,4 :	: 0,1 :	: - :	: 0,4 :	: 0,4 :	: 0,1 :	: - :	:
: 923 :	: VEGETABLE OIL :	: 10,8 :- 5,9 :	: 4,9 :	: 3,- :	: - :	: 1,9 :	: 3,3 :	: - :	: 3,- :	: 3,- :	: 3,3 :	: - :	:
: 924 :	: OTHER PRODUCTS :	: 22,1 :	: 22,1 :	: 2,9 :	: - :	: 19,2 :	: 3,8 :	: - :	: 2,9 :	: 2,9 :	: 3,8 :	: - :	:
: 925 :	: TRANSPORT (1) :	: 50,8 :	: 50,8 :	: 30,4 :	: 20,4 :	: - :	: 50,8 :	: 11,- :	: 19,4 :	: 30,4 :	: 30,4 :	: 20,4 :	:
:	:	:	:	:	:	:	:	:	:	:	:	:	:
: 927 :	:	:	:	:	:	:	:	:	:	:	:	:	:
: 9270 :	: Except. measures (1) :	: 0,1 :	: 0,1 :	: 0,1 :	: - :	: - :	: 0,1 :	: - :	: 0,1 :	: 0,1 :	: 0,1 :	: - :	:
: 9271 :	: control measures (1) :	: 0,5 :	: 0,5 :	: 0,5 :	: - :	: - :	: 0,5 :	: - :	: 0,5 :	: 0,5 :	: 0,5 :	: - :	:
: 928 :	: EMERGENCY RESERVE(1) :	: 5,8 :	: 5,8 :	: 5,8 :	: - :	: - :	: 5,8 :	: 3,8 :	: 2,- :	: 5,8 :	: 5,8 :	: - :	:
: 929 :	: REPLACEMENT : PROJECTS (1) :	: 1,5 :	: 1,5 :	: 0,9 :	: 0,6 :	: - :	: 1,5 :	: - :	: 0,9 :	: 0,9 :	: 0,9 :	: 0,6 :	:
:	:	:	:	:	:	:	:	:	:	:	:	:	:
:	: TOTAL :	: 433,7 :- 92,6 :	: 341,1 :	: 195,1 :	: 21,- :	: 125,- :	: 160,7 :	: 142,2 :	: 52,9 :	: 195,1 :	: 125,2 :	: 35,5 :	:

(1) Non-differentiated appropriations.

(2) Including 1985 commitments still to be settled (3.5m + 4.8m = 8.3m ECU).

(3) Appropriations remaining.

ANNEX 33

SUMMARY OF COMMITMENTS, PAYMENT APPROPS. AND EXPENDITURE IN 1987

Description	1987	Commitments	Total commitments	Payment appropriations	Total payment	Expenditure	Expenditure	Total expenditure	Commitments	Commitments	Payment		
	Commitments	still to be settled	to be settled	1987	over 1986	claimed by Member States	by the Commission	by the Commission	from previous years	Appropriations lapsed	still to be settled	over 1987	
	a	b	c=a+b	d	e	f=d+e	g	h	i=g+h	j	k	l=c-i-j	m=f-l-k
Cereals and rice	172,5	123,9	296,4	119,9	66,8	186,7	57,9	37,-	94,9		14,5	201,5	77,3
Milk products	166,3	129,7	296,-	174,5	28,-	202,5	110,6	13,7	124,3			171,7	78,2
Sugar	2,3	1,8	4,1	2,-	0,1	2,1	-	1,6	1,6			2,5	0,5
Other products	59,9	27,-	86,9	73,1	7,1	80,2	-	16,-	16,-			70,9	64,2
Transport costs	105,7	50,8	156,5	137,7	50,8	188,5	12,5	42,8	55,3	20,4	52,4	80,8	80,8
EEC-UNRWA Convent.	4,-	-	4,-	4,-	-	4,-	-	4,-	4,-			-	-
Except measures and control measures	2,-	0,6	2,6	2,-	0,6	2,6	-	1,7	1,7			0,9	0,9
Emergency reserve and storage	41,4	5,8	47,2	51,4	5,8	57,2	1,2	2,-	3,2		10	44,-	44,-
Replacement projects	8,-	1,5	9,5	8,-	1,5	9,5	-	3,2	3,2	0,6	0,6	5,7	5,7
TOTAL	562,1	341,1	903,2	572,6	160,7	733,3	182,2	122,-	304,2	21,-	77,5	578,-	351,6

(1) Non-differentiated appropriations.

(2) 1987 programme non-differentiated appropriations not committed and payment appropriations from previous programme.

ANNEX 34

APPROPRIATIONS AND THEIR IMPLEMENTATION SINCE 1972

(Food aid Chapter)

													(m ECU)	
Year	Cereals and rice		Milk products		Sugar		Other products		Transport and other expenditure		Total approps.	Total expend.		
	Approps.	Expend.	Approps.	Expend.	Approps.	Expend.	Approps.	Expend.	Approps.	Expend.	(1)			
1972	65,3	23,8	-	-	-	-	2,-	-	-	-	67,3	23,8		
1973	61,1	77,4	-	23,3	-	2,4	-	1,5	-	-	61,1	104,6		
1974	113,-	105,6	15,-	0,7	2,-	-	-	-	5,-	-	135,-	106,3		
1975	116,3	125,-	106,4	63,5	2,3	2,4	1,-	-	-	-	226,-	190,9		
1976	103,6	44,3	182,7	64,7	2,3	2,3	1,-	-	-	4,2	289,6	115,5		
1977	87,2	97,-	88,5	78,4	1,7	1,9	1,-	-	-	0,1	178,4	177,4		
1978	88,8	114,3	132,4	120,-	1,5	1,4	-	-	1,-	0,1	223,7	235,8		
1979	100,9	88,4	184,5	169,9	1,5	0,3	-	0,3	0,5	0,2	287,4	259,1		
1980	116,2	108,9	212,2	180,7	1,8	3,5	-	9,7	59,7	11,-	389,9	313,8		
1981	121,1	167,4	274,5	356,8	1,9	4,6	40,-	9,7	67,7	62,4	505,2	600,9		
1982 (2)	144,4	172,8	263,0	267,5	2,8	2,3	10,-	27,4	77,9	66,9	498,1	536,9		
1983 (3)	168,-	143,5	281,7	167,5	3,7	1,4	27,-	8,9	71,1	43,2	551,5	364,5		
1984	181,1	275,-	214,-	275,8	3,-	1,2	36,-	31,-	68,-	126,2	502,1	709,2		
1985 (4)	228,9	228,9	200,4	200,4	2,5	2,5	27,6	29,1	102,-	82,9	561,4	543,8		
1986 (4)	225,3	136,6	172,3	144,3	1,8	1,7	30,7	28,5	118,2	101,-	548,3	412,1		
1987 (4)	186,7	94,9	202,5	124,3	2,1	1,6	80,2	16,-	261,8	67,4	572,6	304,2		

(1) Appropriations for the financial year, including any amending budgets and transfers from other chapters, but not including carryovers from previous years.

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

- (2) A sum of 16m ECU was transferred to Item 9260 for the implementation of the UNRWA education programme.
 (3) A sum of 16m ECU was transferred to Item 9590 for the implementation of the UNRWA education programme.
 (4) Payment appropriations.