

COMMISSION OF THE EUROPEAN COMMUNITIES

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FOURTEENTH FINANCIAL REPORT

ON THE EUROPEAN AGRICULTURAL GUIDANCE

AND GUARANTEE FUND

- 1984 -

GUIDANCE SECTION

COM(85) 447 final

Average conversion rates used for 1984

(cf. Annex 17)

:	:	:	:
:	Belgium	45,5825	:
:	:	:	:
:	Denmark	8,16615	:
:	:	:	:
:	Germany	2,24323	:
:	:	:	:
:	Greece	86,8137	:
:	:	:	:
:	France	6,88158	:
:	:	:	:
:	Ireland	0,726883	:
:	:	:	:
:	Italy	1379,35	:
:	:	:	:
:	Luxembourg	45,5854	:
:	:	:	:
:	Netherlands	2,52625	:
:	:	:	:
:	United Kingdom	0,583969	:
:	:	:	:
:	:	=	:
:	:	1 ECU	:
:	:	:	:

INTRODUCTORY NOTE

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

The present report covers the operations of the Guarantee Section of the EAGGF and the financing of Community food aid for 1984. The Guidance Section is dealt with in a separate report.

The Guarantee Section finances expenditure resulting from the common policy on agricultural markets and prices. Under Articles 2 and 3 of Regulation (EEC) No 729/70, expenditure consists of refunds on exports to non-member countries to bridge the difference between Community prices and world market prices and a wide range of market intervention measures designed to stabilize the agricultural markets (storage, product withdrawal, price compensation aids, guide premiums).

N.B. : This report was completed on 10 July 1985.

SUMMARY OF THE FOURTEENTH FINANCIAL REPORT
EAGGF GUARANTEE SECTION

A. Community financing of markets

1. In 1984, as in 1983, the original appropriations of 16 542.9 million ECU proved insufficient and 1 833 million ECU in supplementary appropriations had to be adopted. This brought total appropriations available to 18 375.9 million ECU, including fisheries (42.9 m ECU).

Total expenditure for the year was 18 346.4 million ECU, an amount which includes the financial contribution of dairy farmers (- 749.2 m ECU), the recovery of disallowed expenditure following clearance of the 1978 and 1979 accounts (- 25.5 m ECU) and various financial adjustments. Compared with the 1983 figure, i.e. 15 811.6 million ECU, total expenditure for 1984 showed a rise of 16%, much lower than the rate of increase for 1983 (27.5%). The more moderate increase in Community expenditure in 1984 results mainly from the fact that heavier costs for milk products, beef/veal, wine and olive oil were offset by lower payments for cereals and other products.

2. A breakdown of expenditure according to economic type shows that the tendency for export refunds to decline in relative terms observed in previous years did not continue in 1984 (36% of total expenditure as against 35% in 1983).

Expressed in absolute value, the increase in expenditure on refunds which began in 1983 continued in 1984 (+ 19%), accounted for mainly by milk products, beef/veal and sugar, offset to some extent by a relatively important decrease in respect of cereals and rice in particular.

The largest share of intervention expenditure, as in previous years, was accounted for by price compensating aids, which, in absolute value, continued to increase but at a considerably slower rate than in 1983 (1984: + 2% - 1983: + 38%). However, they accounted for only 36% of total expenditure in 1984 as compared with 41% in 1983. Payments of this type show an increase in respect of olive oil and sheepmeat and goatmeat but a decrease in respect of rape, sunflower seed and milk products.

3. Intervention stocks (in terms of value) continued to grow in 1984 but at a slower rate than the previous year (+ 75%) between 30 November 1983 (7 034 m ECU) and 30 November 1984 (8 751 m ECU), i.e. 24%. This upward trend is to be seen in particular in stocks of beef/veal and, to a lesser degree, butter and olive oil. Whereas cereals stocks show a certain stability, those of milk powder and tobacco have decreased. Sugar was bought in to public stocks for the first time and rape stocks have once again built up.
4. Although the increase in expenditure in 1984 was less than in 1983, the gross cost compared with the Community's gross domestic product, which showed a slight rise, continued to increase, rising from 0.61% to 0.66%. The net cost, i.e. net agriculture revenues, rose from 0.52% in 1983 to 0.57% in 1984.

B. Cash situation and administration of appropriations

Shortage of funds and cash-flow difficulties impelled the Commission to adopt a more restrictive approach to the granting of advance payments. As a result, the number of Guarantee Section decisions has risen in this area.

The annual rate of utilization of advance payments remained at a high level for all the Member States (99.8%), matching that recorded in 1983. By contrast, the average monthly rate of utilization of advance payments obtained by comparing the average funds available for the payment of monthly expenditure and the average funds available after such payments are made was 100.8%. This figure, which is well above that recorded in 1983 (90.7%) can be explained by the fact that, during the year, the funds placed at the disposal of the Member States around the 20th of each month to cover expenditure during the following month were utilized at once.

Because of the scale of short-term changes in the market situation and the rate of payments in the Member States, particularly in respect of beef/veal, wine, olive oil, fruit and vegetables and sugar, chapter-to-chapter transfers of appropriations had to be made for a total sum of 1 700 million ECU.

The rate of expenditure on payments was very high throughout 1984, particularly during the first quarter, chiefly because of the deferment of certain items of expenditure from 1983 to 1984 (675 m ECU).

The volume of appropriations made available as a result of the supplementary and amending budget was not enough to cover financial requirements in full; consequently, payments amounting to around 202 million ECU had to be deferred from 1984 to 1985.

C. Investigations and irregularities

In 1984, the Commission asked the Member States to organize ten special investigations mainly concerning sugar and beef/veal. It also decided to organize a specific investigation into the disposal of butter at reduced prices.

The number of cases of irregularities notified by Member States under Articles 3 and 5 of Regulation (EEC) No 283/72, not including those concerning the milk non-marketing premium, totalled 126 as against 176 in 1983. These irregularities involved a total of 5.84 million ECU (11.14 m ECU in 1983), of which 0.62 million ECU has been recovered.

The number of cases of irregularities notified concerning milk non-marketing premiums was 204 in 1984 (193 in 1983) involving a total of 1.73 million ECU (1.74 m ECU in 1983), of which 0.17 million ECU has been recovered.

As in the past, the cases of irregularities notified (Articles 3 and 5 of Regulation (EEC) No 283/72) are very unevenly distributed among the Member States. This phenomenon is not necessarily linked to the existence of particularly serious fraudulent activity in any one Member State, but depends also on control techniques applied.

Work on the establishment of the computerized "irregularities" system continued in 1984 and a number of tangible results were obtained. But, for practical reasons, the Commission was unable in 1984, as in 1983, to continue the work of training EAGGF inspectors.

D. Clearance of accounts

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

The work of clearing the accounts for 1978 and 1979 involving an amount of 18 500 million ECU, was completed in 1983 and the Commission adopted its formal decisions on 8 February 1984; as a result of the closure of the accounts for those two years, a net amount of 25.46 million ECU was credited to 1984 and deducted from expenditure for that year.

Inspections in respect of 1980 and 1981 were completed in November 1983 and the subsequent dialogue phase took place from June to October 1984. However, by the end of 1984, the Commission had still not adopted its formal clearance decisions for those two years, which involved total declared expenditure of around 21.2 billion ECU.

For 1982, the verification of documents and inspection visits are virtually complete and the dialogue phase should take place in the second and third quarters of 1985 so that Commission decisions can be taken before the end of this year.

Lastly, verification of documents and inspection visits have begun in respect of 1983.

The Court of Justice has handed down its judgments concerning the appeals made by Luxembourg and Italy against the Commission's decisions relating to the clearance of the 1976 and 1977 accounts. The appeals submitted by the United Kingdom and Italy concerning the 1978 and 1979 clearance decisions are still pending.

In the course of 1984, the Commission completed the systems audit on export refunds and monetary compensatory amounts for 1982 and 1983.

E. Financing of Community food aid

The Community food aid programmes adopted by the Council for 1984 related mainly to the supply of a maximum quantity of 1 127 663 tonnes of cereals, 122 500 tonnes of skimmed-milk powder, 32 760 tonnes of butter oil, 13 500 tonnes of sugar and 20 000 tonnes of vegetable oils.

The Council adopted its food programmes earlier in 1984 (May) than in 1983 (July), which resulted in an increase in the volume of deliveries made during the year. This was reflected by a substantial rise in expenditure compared with 1983 (722 m ECU as against 374 m ECU), i.e. an increase of more than 93%.

Monthly advance payments made by the Commission in 1984 totalled 594.2 million ECU and the rate of utilization of the Community funds was 98.4%, a figure slightly above that for the previous year (97.3%).

As in previous years, the expenditure made by the Member States served mainly to finance aid programmes in milk products (284.8 m ECU) and cereals and rice (251.2 m ECU).

Furthermore, in addition to advance payments made to the intervention agencies of the Member States, the Commission also made direct payments to certain non-member countries and bodies in charge of food aid operations. These totalled 137.7 million ECU, i.e. an increase of 194% compared with 1983.

To these amounts should be added the refunds for food aid operations charged to the Guarantee Section, i.e. 232.1 million ECU (1983: 126.8 m ECU).

Lastly, in November 1984, the Commission adopted a number of accounts clearance decisions for 1976 - 1979 in respect of expenditure made by the Member States on behalf of the Community as food aid expenditure. The effect of these decisions for the four years in question was to release a total amount of 13 million ECU, which was deducted from overall expenditure on food aid for 1984, thus reducing the latter from 722 million ECU to 709 million ECU.

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TITLE I

COMMUNITY FINANCING OF THE MARKETS

Original appropriations for 1984, including fisheries (42.9 m ECU) totalled 16 542.9 million ECU. As agricultural expenditure ran ahead of forecasts, supplementary appropriations, totalling 1 833 million ECU, had to be adopted during the year, so that total appropriations available for 1984 were 18 375.9 million ECU, including fisheries.

Net of claims totalling 25.5 million ECU disallowed when the 1978 and 1979 accounts were cleared, total agricultural expenditure chargeable to the EAGGF Guarantee Section for 1984 came to 18 346.4 million ECU, 0,2% short of the 18 375.9 million ECU available for that year.

1. General

1.1. Agricultural prices and related measures 1984/85

On the basis of the Commission proposals submitted on 17 January 1984, the Council of Ministers of Agriculture reached a general agreement on 31 March 1984 concerning :

- the agricultural prices for the 1984-1985 marketing year,
- most of the programme of measures proposed in July 1983 for the rationalization of the common agricultural policy.

Thus for the first time for several years the new agricultural prices could be applied as soon as the new marketing year started.

The package agreement can be summed up in six points :

- a) Confirmation of the principle of guarantee thresholds and their extension to new products : sunflower seeds, durum wheat and dried grapes.
- b) Control of milk production by quotas.
- c) Restoration of market unity by the dismantling of positive and negative monetary compensatory amounts.
- d) Adoption of a realistic policy on price dictated by the market situation. More particularly, when expressed in ECU, the average level of prices agreed by the Council shows a slight decrease (0.5%) compared with 1983/84. However, with the inclusion of agrimonetary adjustments, the average rise in agricultural prices, expressed in national currency, is around 3.3% compared with the price decisions of the previous year.

- e) Rationalization of aids and premiums for various products financed under the common agricultural policy : at a time of budgetary restrictions, certain expenditure items resulting from the granting of premiums or aids were no longer fully justified and the need for them had to be reviewed. Consequently, the Council, without following the Commission's proposals in full, took important measures in this respect with regard to milk, beef/veal, sheepmeat, cereals, protein plant and fruit and vegetables.

The Council decisions on agricultural prices and related measures entailed, from the point of view of the Community budget, additional expenditure for the EAGGF assessed for 1984 at 187 million ECU. The Commission's original proposals had been designed to make actual savings, but the suggested levy on fats other than butter was not approved by the Council.

1.2. Shortfall in appropriations; action taken

1.2.1. Original budget and supplementary budget

The original appropriations entered in the general budget of the Communities for 1984 totalled 16 542.9 million ECU, including fishery products (42.9 m ECU) plus 350 million ECU under Chapter 100; as in previous years no provision was made for the financing of the price decisions and related measures for 1984/85.

When the Council did not adopt all the reforms which the Commission had proposed with a view to adapting the common agricultural policy to the new economic circumstances and also because of the deterioration in the market situation, the Commission took the view that additional resources had to be placed at its disposal if it was to finance the expenditure arising from the common agricultural policy in 1984.

At the meeting of the Council of Ministers of Agriculture on 30 and 31 March 1984, the Commission therefore reasserted that it interpreted the Council's acceptance of the package of modified proposals as a commitment by the latter to take the decisions necessary to ensure the financing of the Community budget. Consequently, in April 1984 the Commission sent a communication to the Council containing estimates of the additional financial requirements in 1984 and the resources needed to cover them, followed by the submission, on 6 July 1984, preliminary draft supplementary and amending budget No 1 for 1984.

This preliminary draft budget made provision for the shortfall in EAGGF Guarantee Section appropriations, which resulted from the following factors :

a) Deferment of expenditure from 1983 to 1984

As pointed out in the Thirteenth Financial report (see paragraph 1.2.2. - pages 4 et seq.), the budgetary difficulties in 1983 caused the Commission to suspend advance payments to operators during the fourth quarter, which resulted in the deferment of 675 million ECU to 1984. Out of this amount, 170 million ECU related to export refunds and 505 million ECU to the various premiums and aids within the Community.

b) Financial impact of Council decision of 31 March 1984 on prices and related measures, on the 1984/85 marketing year

The price decisions and related measures finally adopted by the Council generated additional expenditure of around 187 million ECU (cf 1.1 above).

c) Current economic situation

The unfavourable development in the current economic situation, the effect of which was to make Community agricultural exports more difficult and more costly, was the most important factor in the increase in expenditure. Its impact took the form of additional requirements estimated at the time at 971 million ECU. Furthermore, in view of the high level of stocks of a number of products, the Commission requested a stock-clearance provision of 150 million ECU.

The supplementary and amending budget which the Council sent to Parliament on 3 October 1984 and which was finally adopted by the latter on 25 October included the Commission's proposals concerning the shortfall in appropriations with the exception of the stock-clearance provision of 150 million ECU. With the supplementary budget, the guarantee appropriations made available for 1984 totalled 18 375.9 million ECU. This amount includes fisheries (42.9 m ECU) and the 350 million ECU previously entered under Chapter 100 of the original budget, which, by transfer, were incorporated in the appropriations for the Guarantee Section.

1.2.2. Financial adjustment

Owing to the continued increase in agricultural expenditure and despite the adoption of the supplementary budget and the resultant increase in appropriations by 1 833 million ECU, Community agriculture came under severe financial strain at the end of the year, as it had at the end of 1983.

As a result, the Commission was obliged to make various readjustments in order either to bring forward certain revenues from 1985 to 1984 or to defer certain disbursements from 1984 to 1985.

- a) In conjunction with the drafting of the supplementary budget for 1984, the Commission decided, by means of Regulation (EEC) No 2682/84 (1), to reschedule the collection of levies in the sugar sector. The Regulation provides for the calculation by the Member States of the balances due on sugar production levies by 1 November instead of 15 December and the payment of the balances by producers by 15 December instead of 15 January.

The gross increase in the Community's own resources thus achieved has been assessed at around 234 million ECU for 1984.

- b) Owing to the exhaustion of available appropriations at the end of the year, the Commission had to reduce the monthly advance payments to the Member States. Difficulties arose for a number of products and some payments by the national agencies had to be delayed until 1985. The development of payments from 1984 to 1985 has been assessed at 202 million ECU.

(1) OJ No L 254, 22.9.1984, p. 9.

TABLE N° 1

ORIGINAL APPROPRIATIONS IN THE 1984 BUDGET AND ACTUAL EXPENDITURE

PRODUCT	m ECU										
	ORIGINAL APPROPRIATIONS	EXPENDITURE IN 1984						DIFFERENCE BETWEEN :			
	1984 (1)	TOTAL	%	Refunds	of which 1st category intervention (2)	2nd category intervention (3)	ORIG APPROP AND ACTUAL EXPEND 1984 m ECU	%			
a	b	c = e + f + g	d	e	f	g	h = c-b	i = h/b			
CEREALS	2.541,3	1.650,0	9,0	918,3	417,4	314,3	- 891,3	- 35,1			
- excluding durum wheat	2.342,3	1.449,7	7,9	918,3	217,1	314,3	- 892,6	- 38,1			
- durum wheat	199,0	200,3	1,1	-	200,3	-	+ 1,3	+ 0,7			
RICE	92,0	47,8	0,3	26,9	20,9	-	- 44,2	- 48,0			
SUGAR	1.386,9	1.631,5	8,9	1.190,0	441,1	0,4	+ 244,6	+ 17,6			
OLIVE OIL	755,2	1.096,4	6,0	8,1	1.021,7	66,6	+ 341,2	+ 45,2			
OILSEEDS	1.074,8	655,6	3,6	0,4	653,1	2,1	- 419,2	- 39,0			
PROTEIN PLANTS	126,0	215,6	1,2	-	215,6	-	+ 89,6	+ 71,1			
- peas and field beans	70,0	139,4	0,8	-	139,4	-	+ 69,4	+ 99,1			
- dried fodder	56,0	76,1	0,4	-	76,1	-	+ 20,1	+ 35,9			
TEXTILE PLANTS	188,6	108,0	0,6	-	108,0	-	- 80,6	- 42,7			
- flax and hemp	23,2	19,2	0,1	-	19,2	-	- 4,0	- 17,2			
- cotton	164,6	88,2	0,5	-	88,2	-	- 76,4	- 46,4			
- silkworms	0,8	0,6	0,0	-	0,6	-	- 0,2	- 25,0			
FRUIT AND VEGETABLES	1.025,3	1.454,6	7,9	58,6	1.396,0	-	+ 429,3	+ 41,9			
WINE	576,4	1.222,6	6,7	18,6	1.204,0	-	+ 646,2	+ 112,1			
TOBACCO	727,7	776,4	4,2	36,5	711,7	28,2	+ 48,7	+ 6,7			
OTHER SECTORS	53,8	51,5	0,3	-	51,5	-	- 2,3	- 4,3			
- seeds	42,8	42,4	0,2	-	42,4	-	- 0,4	- 0,9			
- hops	10,0	8,4	0,1	-	8,4	-	- 1,6	- 16,0			
- bee-keeping	1,0	0,7	0,0	-	0,7	-	- 0,3	- 30,0			
MILK AND MILK PRODUCTS	4.894,1	5.441,7	29,6	1.943,4	2.000,3	1.498,0	+ 547,6	+ 11,2			
BEEF/VEAL	1.371,4	2.546,8	13,9	1.392,7	353,7	800,4	+ 1.175,4	+ 85,7			
SHEEP- AND GOATMEAT	342,7	433,5	2,4	-	433,5	-	+ 90,8	+ 26,5			
PIGMEAT	192,6	195,9	1,1	157,0	38,9	-	+ 3,3	+ 1,7			
EGGS AND POULTRY	125,2	69,8	0,4	69,8	-	-	- 55,4	- 44,2			
NON-ANNEX II PRODUCTS	319,4	382,4	2,1	382,4	-	-	+ 63,0	+ 19,7			
MCAs	356,7	376,2	2,0	415,5	- 39,3	-	+ 19,5	+ 5,5			
FISHERIES	42,9	15,6	0,1	0,9	14,7	-	- 27,3	- 63,6			
PROV APPROP CHAP 100	350,0	-	-	-	-	-	-	-			
TOTAL	16.542,9	18.371,9	100,0	6.619,2	9.042,7	2.710,0	+ 1.829,1	+ 11,1			
%	-	100,0	100,0	36,0	49,2	14,8	-	-			
ACCOUNTS CLEARANCE 78/79	-	25,5	-	-	-	-	- 25,5	-			
GRAND TOTAL	16.542,9	18.346,4	-	-	-	-	+ 1.803,6	+ 10,9			

(1) Appropriations entered in 1984 budget (OJ No L 12, 16 January 1984).

(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

2.1. Individual product ranges

This chapter is devoted to a product-by-product summary of the adjustments to the rules adapted both when the 1984/85 agricultural prices were fixed and during the year, followed by a comparison between the appropriations originally entered in the 1984 budget and expenditure discerned at the end of the year (see Table No 1 above).

There are two categories of adjustments to the rules which relate to many products across the board, but, in some cases, entailing special arrangements for certain products. They concern firstly the continuation and development of the system of guarantee thresholds and secondly the extension of payment deadlines for products bought in by the intervention agencies.

a) Continuation and development of the system of guarantee thresholds

The system of guarantee thresholds, which was introduced in 1982 in order to control production of surplus products, provides for producers to contribute to market support costs.

It was already applicable to the following products : cereals other than durum wheat, milk, tomato concentrates, whole peeled tomatoes, and rape.

With effect from the 1984/1985 marketing year, the system of guarantee thresholds was extended to durum wheat, dried grapes and sunflower seed. Furthermore, the system applicable to products processed from tomatoes has been modified and extended to other products.

b) Extension of payment deadlines for products bought in

To eliminate divergent practices between the Member States and make sale to intervention less attractive, the Commission lengthened the payment deadlines for products bought in by the intervention agencies to between the 120th and 140th day following their acceptance in the case of the following products : cereals, olive oil, oilseeds, butter and skimmed-milk powder and beef.

2.1.1. Cereals

Where adjustments to the rules are concerned, the Commission was constrained, as a result of the disturbing situation on the cereals market, to open a special intervention operation at the beginning of 1984/85 consisting in the purchase of common wheat of bread-making quality up to a maximum of 3 million tonnes. This was the second time that a limited quantity had been fixed for this type of measure.

A comparison between original appropriations and expenditure shows that in 1984 the Community achieved a record cereals harvest estimated at 151 million tonnes including durum wheat, as against 124 million tonnes in 1983, thus considerably exceeding the already exceptional harvest of 1982 (130 m tonnes). The decisive factor in this growth was the increase in yields, particularly of common wheat, which accounted for 47% of production in 1984/85.

Nonetheless, the level of public stocks at 30 November 1984 was slightly lower than in 1983 (9.4 m tonnes as against 9.5 m tonnes). It should be stressed that, after that date, which was very near to the beginning of the marketing year for cereals, large quantities of cereals from the 1984 harvest could still be sent to intervention and placed in public storage.

However, the major growth in exports, which was attributable chiefly to another poor harvest in the U.S.S.R., accounted for part of surplus production.

Expenditure in this sector (excluding rice), which reached 165 million ECU, ultimately proved far lower than the original forecasts (2 541 m ECU). This was particularly true of expenditure on refunds (918 m ECU; original appropriations, 1 409 m ECU). The situation was the result not of a fall in quantities exported but of a major reduction in the rate of refunds and a reduced loss on sales caused by low prices in the Community combined with a very firm world market and the high rate for the dollar.

Furthermore, substantial savings were also recorded in carryover payments (41 m ECU; original appropriations, 173 m ECU) as a result, firstly, of the Council decision relating to the method of calculating such payments and, secondly, the fact that the quantities qualifying for this payment were lower than forecast in certain Member States.

Total expenditure on rice (48 m ECU) was also less than the original forecast (92 m ECU), mainly because of a fall in the quantities exported and a reduction in the refund rates.

2.1.2. Sugar

From the point of view of adjustments to the rules, one notable legislative measure adopted in the agricultural field in 1984 was the rescheduling of dates for the collection of production levies undertaken under the 1984 supplementary budget (see 1.2.2 a above).

As regards a comparison between original appropriations and expenditure, the situation for sugar in 1984 was governed by low prices on the world market caused mainly by large surpluses which could not be absorbed by an increase in consumption, which remained stable. This resulted in the increase in expenditure in this sector which, at 1 631 million ECU, exceeded the original forecasts (1 387 m ECU). This increase is reflected in particular in expenditure on refunds (1 190 m ECU; original appropriations, 947 m ECU) because of the rates applied, which, in July 1984, reached an unprecedented 42.59 ECU per tonne and because of the increase in quantities exported under the stock clearance programme activated in order to bring stocks down to a normal level.

2.1.3. Olive oil

From the point of view of modifications to the regulations, in July 1984 the Council adopted two regulations which had been proposed by the Commission the previous year :

- the first lays down the general rules for the granting of aid for olive oil production and to producers' organisations (Regulation (EEC) No 2261/84)(1);
- the second, providing for special measures for this product, lays down detailed rules for the establishment in each producing Member State of a specific body to supervise the production aid system. It also lays down the conditions for Community financial participation in the actual expenditure of these bodies.

This contribution covers the entire expenditure of these bodies for the first two years as from 1 November 1984 up to an overall sum of 21 million ECU (14 m ECU for the body set up in Italy and 7 m ECU for that set up in Greece) and half of this figure for the third year (Regulation (EEC) No 2262/84)(2).

(1) OJ No L 208, 3.8.1984; p. 3

(2) OJ No L 208, 3.8.1984, p. 11

As regards a comparison between original appropriations and expenditure, total expenditure for the year (1 096 m ECU) on olive oil was higher than the original appropriations (755 m ECU). The increase was the result mainly of a rise in expenditure on production aid, annual production being higher than average, combined with an acceleration of payments in Italy, the Italian payment agency having already paid a high percentage of the aid relating to 1983/84 in 1984, which had previously not been the case. Aid to consumption also slightly exceeded the original forecasts due to the deferment of payments from 1983 to 1984 following the suspension of advance payments. Lastly, intervention measures for storage also showed slightly higher expenditure than the original appropriations, public stocks at the end of November 1984 having been higher than in November 1983.

2.1.4. Oilseeds and protein plants

As regards adjustments to the rules the support measures already existing for peas and field beans were extended to sweet lupins. At the same time the Council, in the light of experience, decided to lift the time-limit of the system of aid for peas and field beans intended for human consumption.

As regards a comparison between the original appropriations and expenditure, the utilization of appropriations in this sector, in overall terms, did not reach the original forecast for 1984 (expenditure, 871 m ECU, original appropriations, 1 201 m ECU).

However, when the case of oilseeds is considered separately from that of protein plants, utilization of appropriations shows opposite trends.

In the case of oilseeds, total expenditure for the year was less than the original appropriations (- 419 m ECU). More explicitly, expenditure on aid for the production of colza and rape was lower than forecast because of a relatively lower harvest in 1983, a fall in the rates of aid attributable to the stability of the world market and the Council decisions reducing the target price for the 1984/1985 marketing year.

Furthermore, a lower level of expenditure was also to be noted as regards aid for the production of sunflower seed, despite a gradual rise in the quantities produced resulting from an increase in areas sown.

However, in the case of protein plants, total expenditure for 1984 (216 m ECU) exceeded the original appropriations (126 m ECU), production aid for peas and field beans having been higher than forecast due to an increase in the quantities qualifying for such aid. The rise in the rate of aid meant that this was also true albeit to a lesser extent as regards those intended for use as dried fodder.

2.1.5. Textile plants and silkworms

A comparison between original appropriations and expenditure shows that expenditure in this sector (108 m ECU) was less at the end of the year than originally forecast (189 m ECU). This situation was the result mainly of a fall in expenditure on cotton. Although the quantities eligible for aid and the guide price for 1984/85 both increased, the rate of aid, by contrast, fell steeply in the first half of the year as a result of the firmness of the world market at that time. Furthermore, the payments made by Greece for 1984/85 fell short of the normal level.

2.1.6. Fruit and vegetables

2.1.6.1. Fresh fruit and vegetables

From the point of view of adjustments to the rules, the facility whereby products withdrawn from the market could be processed with a view to their distribution free of charge has been abolished, since the costs of processing, particularly into juice, resulted in expenditure considered excessive compared with the aim sought.

A comparison between original appropriations and expenditure shows that, at 619 million ECU, the total expenditure for 1984 was well in excess of the initial forecasts (350 m ECU). The bulk of the expenditure was still accounted for by withdrawals, which exceeded the original appropriations by some 289 million ECU. This situation was the result of an increase in the quantities bought in and withdrawn, particularly of citrus fruit, but also of apples, pears and peaches.

2.1.6.2. Processed fruit and vegetables

From the point of view of modifications to the regulations, a reduction was made in aid for canned fruits in syrup. For all processed products, aid will henceforth be calculated on the basis of the first processing stage whereas previously it had been granted in respect of

the packed product, an arrangement which tended to produce unjustified distortions between processors since the weight of the packaging was liable to vary considerably compared to the weight of the product.

Lastly, the system applied to dried grapes and dried figs also underwent major changes as regards, on the one hand, the limitation of buying in by storage bodies to the last two months of the year, experience having shown that the previous system did not result in satisfactory disposal of the goods and, on the other, the introduction of a monthly increase in the minimum price, corresponding to the storage costs, in order to ensure better market balance.

A comparison between the original appropriations and expenditure shows that the original appropriations allocated to this sector (650 m ECU) were less than total expenditure (830 m ECU). This situation was the result mainly of an increase in production aid for products processed from tomatoes caused by the very high increase in production and, to a lesser extent, a level of expenditure on aid to production for peaches in syrup and dried grapes which was higher than forecast.

2.1.7. Wine

From the point of view of modifications to the regulations, in April 1984 the Council adopted an amendment to the basic regulation which entered into force on 1 September 1984. This amendment, which affects both structural measures and the intervention system, can be summed up as follows :

- as regards structural measures, new plantings of vines for table grapes and wine-making grapes were prohibited, except where a derogation is provided, until the beginning of 1990/91.
- as regards the intervention system, certain measures were adopted including :
 - 1) the fixing of the activating price at 92% of the guide price; previously, this price had been fixed separately by the Council;
 - 2) so as to prevent wines enriched by the addition sugar or enriched must from enjoying an undue advantage when distillation operations are undertaken, a reduction in the distillation price is provided for, commensurate with the advantage enjoyed by such wines,
 - 3) the abolition of the system of aid for short-term private storage (three months) for table wines and musts. However, this aid may be granted from national sources.

In September 1984, the Commission placed before the Council a series of proposals intended to amplify the provisions already adopted. Some entailed structural measures designed to reduce production potential, while the purpose of the others was to remove any incentive for production where no commercial outlets were available, by reducing the prices at which intervention operations are currently carried out. These provisions were subsequently amplified by the proposals for the fixing of a guarantee threshold for the production of table wine, entailing automatic compulsory distillation once this figure was exceeded. The European Council, meeting in Dublin on 3 and 4 December 1984, accepted these guidelines, and the regulations were adopted by the Council of Ministers of Agriculture in March 1985.

A comparison between the original appropriations and expenditure shows that expenditure for 1984 (1 223 m ECU) was more than twice as high as the original appropriations (576 m ECU). This increase in expenditure was caused by the fact the final output of wine was well in excess of the hypotheses used when the 1984 budget was drawn up and of the figures set out in the forward estimate; this can be seen particularly clearly from the following :

- increase in the volume of table wine delivered for distillation as a result of a supply level in excess of forecasts (+ 383 m ECU),
- increase in quantities qualifying for aids to musts (+ 72 m ECU).

Furthermore, the deferment from 1983 to 1984 of the payment of advances on aids for the distillation of table wines resulted in additional expenditure of 177 million ECU for 1984.

2.1.8. Tobacco

A comparison between original appropriations and expenditure shows that, in 1984, the latter (776 m ECU) slightly exceeded the original appropriations (728 m ECU). This situation was mainly the result of an increase in expenditure charged to the item "tobacco premiums" and caused by the deferment from 1983 to 1984 of payments connected with advances on premiums (82 m ECU); the impact of this deferment was however, partly attenuated by a reduction in the volume of payments caused by a fall in the 1983 harvest and, therefore, in the quantities qualifying for this premium.

It should be noted that, at 30 November 1984, public stocks of tobacco showed a major decrease compared with 1983, which was the result of large sales and a major reduction of deliveries into intervention. Furthermore, compared with the original forecasts, this is reflected in an increase in payments in respect of refunds (+ 13 m ECU) and a reduction in storage intervention operations (- 20 m ECU).

2.1.9. Other products

This heading encompasses seeds, hops and apiculture. Expenditure for these product sectors as a whole in 1984 (51 m ECU) remained within the initial forecasts (54 m ECU).

2.1.10. Milk products

From the point of view of modifications to the regulations, in 1984 this sector underwent major structural changes intended to cope with the imbalance noted on the milk market. More precisely, since the guarantee threshold system, introduced in 1982, did not produce the desired results, the Council agreed in March 1984, as one of the "related measures", to introduce a system of quotas guaranteeing fair prices to producers for a limited quantity of production (99 m tonnes for 1984/85 and 98 m tonnes for the following years) for a period of five years.

To compensate for the constraints imposed on small-scale milk producers by this additional levy, the Council extended direct Community aid in their favour for two years at the same level of 120 million ECU.

Furthermore, aid for the use of butter was extended by the Council to include other food preparations. In view of the high cost of this measure and the reduction in the intervention price of butter, the Council also decided to reduce the level of aid for butter consumption by 75% from 51 ECU to 12.75 ECU/100 kg.

As an extension of its overall policy to reduce stocks of dairy products, in October 1984, the Commission took a series of internal and external measures to market butter :

- the internal measures consisted of a special scheme for the sale to Community consumers of some 200 tonnes at reduced prices ("Christmas butter" operation), the bulk of which came from public stocks. This operation covered the period 16 November 1984 to 1 February 1985 and the price reduction, i.e. the aid granted, amounted to 160 ECU per 100 kg.
- the external measures concerned the export of old butter from public stocks; the main impact of the expenditure arising from these decisions will make itself felt in 1985.

Lastly, in December 1984, the Commission established the detailed rules for the granting of aid for skimmed milk and for skimmed and/or partially skimmed milkpowder intended for use as animal feed. The aim of this measure was to reduce the quantities of fats processed into butter by granting an additional aid for the fat contained in these products.

At the start of the year, the Commission decided, in the context of the programme for the use of the co-responsibility funds, to pursue market research both inside and outside the Community; at the same time, measures to improve the quality of milk in Ireland, Italy and Greece were continued and intensified.

A comparison between the original appropriations and expenditure is influenced by the economic situation of the milk sector. After an increase of 3% in the first quarter of 1984 compared with the first quarter of 1983, milk deliveries to dairies fell by 4% between April and December 1984 compared with the same period of 1983 as a result of the introduction of the quota system. The consumption of milk products generally remained stable compared with previous years, the decline in butter consumption having come to an end.

The disposal of skimmed-milk powder, particularly within the Community, by means of sales at reduced prices for use as feed for pigs and poultry, served to reduce stocks by 184 000 tonnes within one year. By contrast, butter was difficult to dispose of, particularly on export markets and stocks therefore increased by 286 000 tonnes.

This trend had an impact on expenditure in this sector in 1984, in that, at 5 442 million ECU, it exceeded the original appropriations (4 894 million ECU) by some 548 million ECU.

In overall terms, expenditure on refunds (1 943 m ECU) was 211 million ECU less than the original forecast (2 154 ECU), mainly because of a smaller volume of exports. However, in some areas the forecasts were exceeded, as in the case of refunds in respect of Community food donations under previous programmes, as a result of efforts to catch up on deliveries, which, for 1983, began only in September.

By contrast, intervention measures involving the storage of skimmed-milk powder show a level of expenditure (819 m ECU) higher than the original appropriations (499 m ECU). This increase can be attributed almost entirely to the item "other public storage costs" (expenditure, 679 m ECU; original appropriations, 409 m ECU) which in particular, was used to finance the disposal of skimmed-milk powder for use as feed for pigs and poultry, thus leading to a substantial reduction in existing stocks.

Intervention in the form of aid for the use of skimmed milk also showed a level of expenditure (1 841 m ECU) higher than the original forecast (1 500 m ECU) as a result firstly of the rise in the intervention price for this product and secondly of the increase in the production of casein and increased use of liquid skimmed milk for pigs.

The technical and financial costs relating to the storage of butter also increased due to the considerable expansion of public stocks.

The other costs linked to the storage of butter and other intervention measures relating to butterfat also proved to be higher in overall terms than the original appropriations. The costs of measures designed to contribute the maximum to the disposal of butter stocks are charged to these items. They include : measures taken to encourage the use of butter in pastry products and ice cream, the purchase of butter by the armed forces and collective bodies, the "Christmas butter" operation, and special measures taken during the year to encourage the export of old butter.

At the same time among the other measures relating to the milk products sector, it should be noted that the results of distribution of milk to schoolchildren, measures relating to the improvement of the quality of milk, and "market development" measures (promotion, advertising, market expansion and research) did not meet the original forecasts.

The financial contribution made by Community milk producers, better known as the "co-responsibility levy", at 749 million ECU, exceeded the original forecast (550 m ECU) owing to the increase in the levy from 2% to 3% agreed by the Council for 1984/85.

2.1.11. Beef/veal

From the point of view of modifications to the regulations, it was decided that, as from 1984/85, a Community grading scale for carcasses of adult bovine animals would gradually be applied for the purposes of fixing buying in prices for an experimental three-year period.

Furthermore, the Council also adopted various measures relating to this sector in the framework of the related measures taken in conjunction with the fixing of agricultural prices. The premiums for the maintenance of the suckler cow herd and the additional premiums for the maintenance of the suckler cow herd in Ireland and Northern Ireland were extended at the same level as the previous year. The variable slaughter premium for certain bovine animals for

slaughter in the United Kingdom was extended for one year but subject to a ceiling of 65 ECU. Lastly, the calf premium in Greece, Ireland, Italy and Northern Ireland was extended but the contribution from the EAGGF guarantee section was reduced from 32 ECU to 13 ECU.

A comparison between original appropriations and expenditure reveals that the beef/veal sector experienced an extremely difficult year in 1984. The number of dairy cows slaughtered rose steeply following the introduction of the milk quota system. At the end of July 1984, the market price for adult bovines stood at 72% of the guide price, i.e. at its lowest since the inception of the market organization. This situation prompted the Commission to adopt a series of additional intervention measures to support prices : buying-in operations by the intervention agencies and aid to private storage. Intervention buying continued, leading to a substantial increase in public stocks (595 000 tonnes at 30 November 1984 as against 390 000 tonnes at 30 November 1983) despite the very high rise in exports.

This situation obviously has repercussions on the financial level. Expenditure for the year, at 2 547 million ECU, was well in excess of the original appropriations (1 371 m ECU). The most important item remained that of refunds (expenditure : 1 393 m ECU - original appropriations : 701 m ECU), the increase in which was due to the high rise in exports.

Buying-in costs also showed an increase (expenditure, 115 m ECU; original appropriations, 437 m ECU) because stocks held increased more rapidly and because buying-in also increased.

2.1.12. Sheepmeat and goatmeat

A major increase in expenditure (434 m ECU) compared with the original forecasts (343 m ECU) is to be attributed to premiums and results mainly from the deferment from 1983 to 1984 of advance payments in respect of the ewe premium. Since no intervention operations were undertaken in this sector in 1984, as was likewise the case in 1983, expenditure on storage was nil and the original appropriations made to this effect (17 m ECU) were therefore not used.

2.1.13. Pigmeat

From the point of view of modifications to the regulations, the Commission decided to counter the rapid deterioration in the pigmeat market at the beginning of 1984 by re-introducing aid to private storage as from 16 January. The measure was suspended as from 29 June 1984, i.e. once the desired effect on price levels had been achieved.

As regards a comparison between original appropriations and expenditure, the latter (169 m ECU) remained more or less within the limits of the original forecasts (193 m ECU), the very slight increase noted being attributable to intervention operations caused by a rise in the quantities subject to storage contracts.

2.1.14. Eggs and poultry

Expenditure in this sector in 1984 (70 m ECU) was less than the original appropriations (125 m ECU) owing to an fall in the quantities exported and a reduction in the refund rates.

2.1.15. Refunds on merchandise derived from the processing of agricultural products

In 1984, expenditure exceeded the original forecasts as a result of a rise in exports of processed food products.

2.2. The agri-monetary situation

Table 2 shows the differences between the assumptions made with regard to the application of the monetary compensatory amounts (MCAs) when the budget was established and the range of MCA points actually charged or paid.

TABLE NO 2

MCAs applied to trade

Currency	Product	Rate taken for the 1984 budget (June 1983)		1984 rate	
		1983/84	1984/85	Minimum	Maximum
DM	Milk	+ 10,7	+ 9,7	+ 7,9	+ 10,8
	Cereals	+ 10,2	+ 9,7	+ 7,4	+ 10,3
	Other	+ 9,7	+ 9,7	+ 6,8	+ 9,8
BFR/LFR	All prod.	0	0	0	0
HFL	Milk	+ 6,5	+ 5,7	+ 3,5	+ 6,6
	Cereals	+ 6,1	+ 5,7	+ 3,2	+ 6,2
	Other	+ 5,7	+ 5,7	+ 2,6	+ 5,8
FF	Wine, pigmeat	0	0	0	0
	Other	- 4,8	- 4,8	- 4,4	- 1
LIT	All prod.	0	0	- 1,8	0
UKL	All prod.	+ 1,8	+ 1,8	- 1,9	+ 7,6
IRL	All prod.	0	0	0	0
DKR	All prod.	+ 1	+ 1	0	+ 1
DRA	All prod.	0	0	- 17,7	0

When the 1984/85 prices were agreed, the Council decided :

- to dismantle the positive MCAs before the end of 1987/88,
- to avoid the creation of new positive MCAs.

For the same 1984/85 marketing year, the Council also agreed :

- to reduce the German positive MCAs by 3 percentage points, by their conversion into negative MCAs for the other Member States, and to remove the negative MCAs thus created,
- to reduce the German positive MCAs by 5 percentage points, from 1 January 1985 onwards, by altering the representative rates, and to align the Netherlands positive MCAs on the new German MCAs.

2.3. Breakdown of expenditure by economic type

The following observations can be drawn from the tables in Annexes 4 and 5 :

a) Refunds

A comparison of 1984 with 1983 shows that the upward trend in expenditure on export refunds that began in 1983 continued in 1984. The total of 5 560 million ECU for 1983 rose to 6 619 million ECU in 1984, an increase of 19%.

In contrast with preceding years, export refunds as a proportion of total expenditure for the year increased slightly in 1984 to 36%, from the figure of 35% for 1983.

The increase in refund expenditure in 1984 was mainly accounted for by the following products :

- milk and milk products : 1 943 million ECU in 1984, compared with 1 327 million ECU in 1983, an increase of 616 million ECU, which was accounted for by an increase in quantities and higher rates,
- beef/veal : 1 393 million ECU in 1984, compared with 828 million ECU in 1983, an increase of 565 million ECU, due to the very sharp increase in quantities exported, outweighing the effect of lower refunds,

- sugar : 1 190 million ECU in 1984, compared with 758 million ECU in 1983, an increase of 432 million ECU, a result of the exceptionally high refunds rates combined with an increase in quantities,
- pigmeat and non-Annex-II products to a lesser degree.

This trend was, however, partly offset by lower expenditure on refunds on a number of other products, particularly cereals : refund expenditure on cereals in 1984 was only 918 million ECU, as against 1 525 million ECU in 1983, a reduction of 607 million ECU. This was not a matter of lower quantities but was due to a sharp reduction in rates as world market prices were very firm and Community prices were low.

Refund expenditure on rice was also lower (1984, 27 m ECU; 1983, 68 m ECU), both quantities exported and refund rates being lower, and this was also the case for eggs and poultry (1984, 70 m ECU; 1983, 123 m ECU), for the same reasons.

b) Intervention

For all products taken together, intervention totalled 11 753 million ECU in 1984, compared with 10 360 million ECU in 1983, an increase of 1 393 million ECU, about 13%, a proportionate increase much lower than in 1983 compared with 1982, which was 41%.

The share of intervention expenditure in total expenditure for the year was 64%, a little less than in 1983 (65%).

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

- b1) The most important type of intervention was once again price compensating aids. This heading covers aids paid on the Community's internal market to ensure that the prices charges to consumers are lower than the prices paid to farmers, and are competitive with imports from non-member countries, e.g. aids to the production and consumption of olive oil, aids to skimmed milk, and aids to the production of processed fruit and vegetables. Expenditure on price compensating aids

rose from 6 559 million ECU in 1983 to 6 688 million ECU in 1984, an increase of 129 million ECU (2%) only, as against 1 790 million ECU (38%) in 1983. As a proportion of total expenditure, these aids were only 36% in 1984, down from 41% in 1983.

In 1983 almost all the products shared in the increase, but in 1984 the pattern was more varied.

This type of intervention increased for olive oil (by 369 m ECU), sheep- and goatmeat (by 128 m ECU), fruit and vegetables (by 115 m ECU), wine (by 111 m ECU), tobacco (by 97 m ECU), and protein plants (by 74 m ECU). In percentage terms, comparison of 1984 with 1983 shows that the products in respect of which price compensating aids increased most were wine (106%), peas and field beans (65%), olive oil (57%) and sugar (54%).

The products for which less was spent in absolute terms were the following : rape and sunflower (a reduction of 314 m ECU), milk and milk products (219 m ECU), cotton (52 m ECU). Expressed in percentage terms, the main products were apiculture products (-84%), butter (-39%) and cotton (-37%).

The main products supported by price compensating aids in 1984 were milk and milk products (1 729 m ECU), olive oil (1 022 m ECU), fruit and vegetables (950 m ECU) and tobacco (712 m ECU).

Annex 8, which shows the size and breakdown of these aids, indicates that production aids went mainly to oil and oilseeds (olive oil, rape, sunflower), protein plants (peas and field beans, dried fodder), tobacco, wine, sheepmeat and beef/veal, cereals and rice, and fibre plants (cotton).

On the other hand, milk products, fruit and vegetables, and, to a lesser extent, cereals, accounted for the bulk of the processing aids.

- b2) The guidance premiums are paid only for milk products and beef/veal. In 1984, they showed a modest increase, from 195 million ECU in 1983 to 212 million ECU, i.e. 8.5%, as against an increase of 20% for 1983. The total shows a reduction for milk products (by 33 m ECU), but there was an increase for beef/veal (of 49 m ECU). However, the share of guidance premiums in total expenditure was unchanged (at 1.2%).

- b3) Storage intervention covers both private storage costs and public storage costs, including special disposal schemes. Details of expenditure of this type are given in Annex 6. In 1984, this aggregate increased by 22% (as compared with 59% in 1983), rising from 2 893 million ECU in 1983 to 3 540 million ECU in 1984. Of the latter amount, 831 million ECU accounted for the share of private storage (886 m ECU in 1983), about half of which (430 m ECU) concerned storage costs for sugar.(1)

Details of public storage expenditure are given in paragraph 2.4 and in Annex 7. The share of storage costs in total expenditure for the year showed a small increase, from 18.2% in 1983 to 19.3% in 1984.

- b4) As in 1983, intervention in the form of withdrawals and similar operations concerned wine, fruit and vegetables and fish. Accounting for only 7.1% of total expenditure in 1984 (4.5% in 1983), this kind of expenditure in fact practically doubled (increasing by 84%), rising from 712 million ECU in 1983 to more than 1 313 million ECU in 1984. This very sharp increase was principally accounted for by wine, for which this type of expenditure rose from 391 million ECU in 1983 to 852 million ECU in 1984 (increase of 118%), although in previous years this item had been relatively stable; the main factor here was the build-up of the distillation schemes.

This type of expenditure on fruit and vegetables also showed an increase (by 47%, from 304 m ECU in 1983 to 446 m ECU in 1984), following an expansion in withdrawal operations (mainly citrus fruit and peaches) and, for certain products, free distribution after processing.

On the other hand, this kind of expenditure on fish again declined (1983, 18 m ECU; 1984, 15 m ECU).

- c) Expenditure on monetary compensatory amounts (MCAs) which had been steadily increasing since 1982, declined in 1984, to 376 million ECU, compared with 489 million ECU in 1983 (-23%); the share of MCAs in total expenditure was only 2%, compared with 3.1% in 1983.

(1) The cost of storing sugar is covered by levies paid by the refiners (see Annex 11)

However, MCAs paid in trade with non-member countries increased in 1984, from 339 million ECU in 1983 to 416 million ECU.

On the other hand, expenditure on MCAs in intra-Community trade, which had been 149 million ECU in 1983, showed a negative balance in 1984 (-39 m ECU), a total reduction of about 188 million ECU.

2.4. Public storage (cf. Annexes 6 and 7)

While the total cost of private storage showed little change in 1984 (831 m ECU, compared with 886 m ECU in 1983), the cost of public storage rose sharply (2 710 m ECU, as compared with 2 007 m ECU). This was mainly a matter of an increase in losses on milk products and beef/veal (Annex 6).

Public stocks increased both in quantity and in value (Annex 7); the total value of products in public store was 8 750 million ECU, compared with 7 000 million ECU, an increase of about 25%. (1)

Beef accounted for a significant part this increase (1983, 390 000 tonnes, 1 042 m ECU; 1984, 595 000 tonnes, 1 732 m ECU), mainly because so many dairy cows had to be slaughtered when the milk quotas were introduced.

As for milk products, for which there were increases both in quantities stored and especially in terms of value (1983, 1 643 000 tonnes, 3 942 m ECU; 1984, 1 746 000 tonnes, 4 779 m ECU), the main increase was in stocks of butter (up 286 000 tonnes), because of the difficulties encountered in disposing of surpluses, but stocks of skimmed-milk powder fell (by 184 000 tonnes) as a result of the good working of the programme for disposal of these stocks for use as pig and poultry feed in the Community.

(1) Under Regulation (EEC) no 3184/83, stocks are valued as at 30 November.

As at 30 November 1984, the situation as regards cereals was fairly stable, although quantities stored were down slightly (1983, 9 542 000 tonnes, 1 854 m ECU; 1984, 9 394 000 tonnes, 1 902 m ECU). A more detailed analysis does, however, reveal conflicting changes, which tend to balance out. A sharp contraction in stocks of wheat of bread-making quality (down 2 358 000 tonnes), due to the expansion during 1983/84 of export sales from intervention stocks, and a further limitation, to 3 million tonnes, of buying-in during the first quarter of 1984/85, as in 1983, were offset by a sharp increase in stocks of common wheat not of bread-making quality (up 2 001 000 tonnes) and, to a lesser extent, of stocks of rye (up 130 000 tonnes) and of durum wheat (up 16 000 tonnes), because of the bumper harvest in 1984. This increase was limited, thanks to the reduction in buying-in to 2 500 000 tonnes in the Federal Republic of Germany before 1 January 1985, the date on which its prices expressed in marks were reduced by 5% because of the alteration in the representative rate.

New public stocks of sugar (43 000 tonnes), the re-emergence of stocks of rape (58 000 tonnes) and the increase in olive oil stocks by 46 000 tonnes should also be noted.

On the other hand, public stocks of tobacco declined by more than 50%, from 31 000 tonnes in 1983 to 14 000 tonnes in 1984. This was due both to heavy sales and to a sharp reduction in tobacco sent to intervention.

2.5. Correction to be made to the breakdown of expenditure by Member States on monetary compensatory amounts (MCA)

Under Article 2a of Regulation (EEC) No 974/81 concerning the application of monetary compensatory amounts, the Council agreed in April 1976 that negative MCAs would be paid by the exporting country on behalf of any importing country so desiring. This arrangement is still in force. The table below shows the relevant amounts.

TABLE NO 3

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

(m ECU)						
Member State	Expenditure (1)	Application of Article 2a of R. 974/71	Breakdown of expenditure taking account of the application of Article 2a of R. 974/71	Amount	% 1984	% 1983
Belgium	686,9	- 1,9	685,0	3,7	3,9	
Denmark	881,2	- 1,9	879,3	4,8	4,3	
Germany	3.324,4	- 5,0	3.319,4	18,1	19,3	
Greece	961,3	p.m.	961,3	5,2	6,4	
France	3.595,2	- 10,0	3.585,2	19,6	22,4	
Ireland	886,8	- 0,1	886,7	4,8	3,9	
Italy	3.910,1	24,4	3.934,5	21,5	18,3	
Luxembourg	3,6	p.m.	3,6	p.m.	p.m.	
Netherlands	1.966,7	- 4,8	1.961,9	10,7	10,8	
United Kingdom	2.124,6	- 0,7	2.123,9	11,6	10,7	
Community (2)	5,7	-	5,7	p.m.	p.m.	
TOTAL EEC	18.346,5	-	18.346,5	100	100	

- (1) Including financial consequences of the clearance of 1978 and 1979 accounts.
- (2) Direct payments to beneficiaries for information and promotion programmes concerning olive oil and flax and hemp, and for research programmes in bee-keeping.

2.6. Assessment of the total cost of the Guarantee Section

2.6.1. General development of expenditure

TABLE NO 4

: Year :	Total expenditure (m ECU) :	Annual growth rate (%) :
: 1978 :	8.672,7 :	27,0 :
: 1979 :	10.440,7 :	20,4 :
: 1980 :	11.314,9 :	8,4 :
: 1981 :	10.980,2 :	- 3,0 :
: 1982 :	12.405,6 :	13,0 :
: 1983 :	15.811,6 :	27,5 :
: 1984 :	18.346,4 :	16,0 :

After losing momentum in the preceding years, agricultural expenditure again increased in 1983 (by 27.5%) and this increase continued in 1984, but at a rather slower rate (by 16%).

The increase in terms of absolute value of expenditure in 1984 was concentrated mainly on milk products (an increase of 1 046 m ECU), followed by beef/veal (810 m ECU), wine (564 m ECU), olive oil (421 m ECU) and sugar (316 m ECU). Payments on cereals declined (by 791 m ECU, not including rice), and, though to a lesser extent, on rape and sunflower (by 312 m ECU).

The changes from 1983 to 1984 when expressed in percentage terms, show a different pattern. For the main products only, the following should be noted :

- increases : wine (by 86%), olive oil (by 62%), protein plants (by 52%), beef/veal (by 47%) and sheep- and goatmeat (by 42%);
- declines : rice (by 48%), eggs and poultry (by 43%), fishery products (by 38%).

The increase in expenditure in 1984 is the combined result of trends which differ from product to product. Generally, it may be attributed to a particularly unfavourable development in the short-term situation, especially for sugar, fruit and vegetables, wine and beef/veal, partly offset by improvements respect of certain other products such as cereals and rice. Another factor which should not be underestimated is the general decline in consumption, which started some years ago, and which is due to the crisis conditions generally affecting the world economy.

2.6.2. Agricultural revenue

The common agricultural policy is a source of revenue as well as of expenditure, thanks to the receipts made under the market organizations. The revenue, accruing as "own resources" to the Community budget, consists of ordinary levies charged on agricultural trade with non-member countries and special levies charged under Community regulations on sugar, these being subdivided into production levies and storage levies.

TABLE No 5

Revenue under the common agricultural policy

m ECU

	1979	1980	1981	1982	1983	1984
Nature of receipts						
Ordinary levies	1.678,6	1.535,4	1.264,9	1.522,0	1.347,1	1.260,0
Sugar levies	464,9	466,9	482,5	705,8	948,0	1.176,4
of which,						
- production	217,0	219,8	125,8	276,9	469,4	708,4
- storage costs	247,9	247,1	356,7	428,9	478,6	468,0
TOTAL	2.143,5	2.002,3	1.747,4	2.227,8	2.295,1	2.436,4

The table shows that after receipts declined in 1980 and 1981, they have since risen, at a rather faster rate in 1984 than in 1983

For the sugar levies, which have doubled since 1981, only the production levies increased (by 51%), this being mainly a matter of a change in the timing of payments. The net production levies 1983-1984, payment of which was originally scheduled for January 1985, were paid in December 1984.

On the other hand, sugar storage levies show a slight decline (by 2%).

In this connection, Annex 11 shows relationships between storage levies charged and the reimbursement of storage costs granted.

The yield from ordinary levies, totalling 1 260 million ECU, was more than 6% down on the 1983 figure. This was because of the reduction in certain levy rates for cereals, reflecting the appreciable recovery in world market prices for cereals as expressed in ECU per tonne.

2.6.3. Costs as a proportion of GDP

A comparison of total EAGGF guarantee expenditure in 1984 with the most significant indicator of the general performance of the economy - Community gross domestic product at market prices (GDP) - shows that the upward movement in expenditure, after a pause in 1981, moved up again slowly in 1982, gathered some momentum in 1983 and grew again in 1984, though not quite so rapidly as in 1983.

A more detailed analysis of developments since 1976 (cf. Annex 9) shows that the upward movement, steady until 1979 (0.43% in 1976, 0.58% in 1979), moved downwards in 1980 and 1981, but rose again slowly in 1982, then more rapidly in 1983 and in 1984 (0.49% in 1981, 0.51% in 1982, 0.61% in 1983, 0.66% in 1984).

The corresponding figures net of agricultural revenue (net expenditure) are 0.34% in 1976, 0.46% in 1979 and 1980, 0.42% in 1981 and 1982, 0.52% in 1983 and 0.57% in 1984.

3. Modifications to the regulations governing the EAGGF Guarantee Section

3.1. Council legislation

- a) Measures ranking as intervention to stabilize the markets, and therefore financed by the Guarantee Section, are listed in the Annex to Regulation (EEC) No 1883/78. (1) This list is regularly updated to include measures adopted or repealed since the last amendment; the last updating was effected by Regulation (EEC) No 1716/84 of 18 June 1984. (2)
- b) In Regulation (EEC) No 1717/84, (3) the Council amended Regulation (EEC) No 3247/81 on the financing by the EAGGF Guarantee Section of certain intervention measures. (4) The amendment establishes rules governing the conditions authorizing, for products bought in in a given Member State, Community financing of costs relating to the transport of these products outside the Member State concerned.
- c) In March 1984, the Commission laid before the Council a report on the system of uniform interest rates, followed, towards the end of 1984, by a proposal for a regulation amending Regulation (EEC) No 1883/78 on the general rules for the financing of EAGGF Guarantee Section intervention. In its proposal, the Commission suggests that the interest paid by the EAGGF to the Member States in respect of funds immobilized by the intervention agencies having bought in agricultural products - presently calculated on the basis of a standard rate for the Community as a whole - could be reduced wherever the rate actually paid is in fact lower than the standard rate.

3.2. Commission regulations

- a) The interest rate which the EAGGF Guarantee Section pays to Member States in respect of funds used for the public storage of agricultural products, which had been reduced from 9 to 8% on 1 November 1983, was maintained at 8% throughout 1984.

(1) OJ No L 216, 05.08.1978, p. 1.
(2) OJ No L 163, 21.06.1984, p. 1.
(3) OJ No L 163, 21.06.1984, p. 8.
(4) OJ No L 327, 14.11.1981, p. 1.

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

Under this rule, the Commission adopted, on 21 November 1984, Regulation (EEC) No 3248/84 (1), fixing the prices to be used for calculating the value of agricultural products in intervention storage at 30 November 1984 to be carried forward to 1985.

- c) The second paragraph of Article 8 of Regulation (EEC) No 1883/78 authorizes financial depreciation of products in intervention storage at the end of the year. This rule has not been activated since 1981.

(1) OJ No L 303, 22.11.1984, p. 9.

TITLE II

CASH POSITION AND MANAGEMENT OF APPROPRIATIONS

4. Advance payments

- 4.1. Article 5(2) of Council Regulation (EEC) No 729/70 on the financing of the common agricultural policy (1) provides for the transfer to the Member States of the Community funds needed to cover expenditure chargeable to the EAGGF Guarantee Section.
- 4.2. Commission Regulation (EEC) No 3184/83 lays down detailed rules for the operation of the system of advance payments. (2) These rules and those relating to the charging of the member countries' disbursements to the Community budget are set out in Title VIII of the Financial Regulation (3) and were outlined in the Financial Report for 1980, pages 20 to 22. The new provisions, mainly concerning the charging to the Community budget of public storage costs (second category) are mentioned on page 35 of the 1983 report.
- 4.3. The data sent in every month by the Member States on the paying departments' or agencies' actual and forecast payments are processed by computer, enabling dissemination of information on the utilization of appropriations to be speeded up and the deadline set in Article 97 of the Financial Regulation to be complied with.

5. Advance payments to the Member States (4)

5.1. Decisions on advance payments in 1984

In respect of 1984, the Commission adopted 21 decisions on advance payments, six of which were supplementary, and three decisions on extraordinary payments as a result of requirements having exceeded estimates. The latter concerned the Netherlands in February, Italy in April and Greece in July.

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- (1) OJ No L 94, 28.04.1970, p. 13.
 - (2) OJ No L 320, 17.11.1983.
 - (3) OJ No L 356, 31.12.1977.
 - (4) See Annexes 13 and 14.

The supplementary advance payments were necessary :

- in the case of those made during the year, because of the cautious attitude adopted by the Commission in view of the rapid utilization of appropriations and its concern to reduce the cash remaining available at the end of the month in the Member States to the absolute minimum,
- in the case of those for November, pending approval of supplementary and amending budget No 1,
- in the case of those for December, because of the Commission's concern to maintain equal payment facilities in all Member States.

With regard to the milk non-marketing and dairy herd conversion premiums (Regulation (EEC) No 1978/77) (1), 60% of which are chargeable to the Guarantee Section and 40% to the Guidance Section, the Commission adopted 13 decisions on advance payments, one of which was supplementary.

5.2. Funds available in the Member States during the year

Total funds placed at the disposal of the Member States for expenditure to be disbursed in 1984 were 18 411.5 million ECU, (2) i.e. 18 370.1 for the Guarantee Section and 41.4 for the Guidance Section. (3)

18 380.1 million ECU of this figure was used up, thus leaving a balance at 31 December 1984 of 31.4 million ECU, including 29.4 million ECU for the Guarantee Section.

5.3. Rate of utilization of funds available

The ratio of expenditure paid out in 1984 to the funds at the disposal of the Member States for this purpose shows that 99.8% of the funds placed at their disposal were used (Table No 6 below, column f).

A comparison of the average of the funds available to cover expenditure in each month with the average of the balances available after payment indicates an average rate of utilization of 100.8% (Table No 7 below, column c), which is well above the corresponding rate for 1983 (90.7%). This rate of utilization can be explained by the fact that during the year the funds placed at the disposal of the Member States around the 20th of each month to cover expenditure during the following month can in fact be used at once.

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- (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.
 - (2) Not including direct payments of 5.7 million ECU
 - (3) These funds constitute the share of the Guidance Section (40%) in the milk non-marketing and dairy herd conversion premiums.

TABLE N° 6

FUNDS AVAILABLE TO AND EXPENDITURE BY MEMBER STATES IN 1984

(Guarantee and 100% of milk premiums)

m ECU

Member States	Balances at 01.01.84	Advances for 1984 (including exchange differences)	Total available for 1984	Expenditure from 01.01.84 to 31.12.84	Funds available at 31.12.84	Utilization of advance payments
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) - (d)	(f) = (d) / (c) . 100
Belgium	0,4	690,6	691,0	687,5	3,5	99,5
Denmark	- 8,4	894,9	886,5	885,3	1,2	99,9
Germany	5,5	3.338,5	3.344,0	3.340,4	3,6	99,9
Greece	1,6	961,6	963,2	961,3	1,9	99,8
France	32,0	3.579,4	3.611,4	3.601,1	10,3	99,7
Ireland	0,1	889,4	889,5	888,4	1,1	99,9
Italy	0,7	3.910,2	3.910,9	3.910,1	0,8	100,0
Luxembourg	p.m.	3,9	3,9	3,8	0,1	97,4
Netherlands	9,6	1.967,5	1.977,1	1.968,8	8,3	99,6
United Kingdom	- 4,2	2.138,2	2.134,0	2.133,4	0,6	100,0
TOTAL	37,3	18.374,2	18.411,5	18.380,1 (1)	31,4	99,8
of which						
Guarantee	35,7	18.334,4	18.370,1	18.340,7	29,4	99,8
Guidance	1,6	39,8	41,4	39,4	2,0	95,2

(1) Not including direct payments of 5 721 495,71 ECU.

TABLE N° 7

Average rate of utilization of Community funds in 1984

(Guarantee + 100 % of milk premiums)

M. ECU

MEMBER STATES	Average Community funds available in the Member States for one month's expenditure (see Annexes 15 and 16 lines C)	Average balance available after the month's expenditure (see Annexes 15 and 16, lines E)	Average rate of utilization
	(a)	(b)	(c) = $\frac{(a)-(b)}{(a)} \cdot 100$
BELGIUM	59,0	1,6	97,3 %
DENMARK	73,7	- 0,1	100,1 % (1)
GERMANY	276,2	- 2,1	100,8 % (1)
GREECE	83,9	3,8	95,5 % (1)
FRANCE	295,7	- 4,5	101,5 % (1)
IRELAND	78,4	4,4	94,4 %
ITALY	334,0	8,2	97,5 %
LUXEMBOURG	0,5	0,2	60,0 %
NETHERLANDS	145,4	- 18,6	112,8 % (1)
UNITED KINGDOM	173,3	- 4,5	102,6 % (1)
EEC	1.520,1	- 11,6	100,8 %

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

5.4. Direct payments

The Commission makes direct payments to operators in certain cases. These relate to payments for certain measures which do not have the nature of traditional market measures. They concern, for example:

- contracts for research into a disease affecting bees (varroatosis);
- measures intended to increase the possibilities for disposing of products in the sectors of olive oil and flax. Their financing is made by means of amounts held back on subsidies to be paid to the producers. Thus, in 1984, the Commission made direct payments to beneficiaries amounting to

- a) 111 658.36 ECU from appropriations brought forward from 1983,
- b) 3 074 586.64 ECU from appropriations for 1984. Furthermore an amount of 2 646 909.07 ECU was committed in 1984 and carried forward to 1985, this being a total of 5.7 million ECU for the financial year 1984.

Annex 19 provides for the first time, in respect of the various measures concerned, an overall picture of the position of amounts withheld from producers in relation to expenditure and commitments made.

Another measure, financed by amounts withheld on subsidies for olive oil production, concerns expenditure relating to the setting up of an olive register. Although this expenditure is financed by the paying agencies, and does not therefore take on the nature of direct payments by the Commission, it seems useful to have it also presented in the annex to demonstrate the "receipts-uses" situation.

6. Administration of appropriations

On 25 October 1984, a supplementary and amending budget was adopted for 1984.

6.1. Appropriations available (m ECU)

Original budget	16,542.875 (1)
Supplementary and amending budget No 1	+ 1,833.000
	<u>18,375.875</u>
	=====

6.2. Transfers of appropriations

In order to adjust budgetary resources as quickly as possible to the rate of utilization of appropriations, the Commission made proposals on four occasions (May, August, November 1984 and February 1985) for chapter-to-chapter transfers of appropriations within Titles 1 and 2 and Chapter 40. The Council approved these proposals in July, September, December 1984 and March 1985 respectively. The appropriations thus transferred amounted to a total of 1 705.97 million ECU (2) (see

-
- (1) Titles 1 and 2 including 42.875 million ECU entered in Chapter 40 for the common organization of the markets in fisheries and 350 million ECU entered under Chapter 10.0.
 - (2) Including reallocation of 350 million ECU blocked under Chapter 10.0

Table No 8 below). The latter transfers are an inherent feature of the system of financing by the EAGGF Guarantee Section, i.e. payments which are decentralized within the Member States, using Community advance payments. Thus it is only after the execution of expenditure at national level that the Commission is able to gauge with any degree of accuracy the scale of the expenditure for each agricultural policy measure and therefore for each budgetary line. The amount of these four transfers is quite high due to the fact that substantial short-term changes in the market situation took place during the year, particularly in the beef/veal, wine, olive oil, fruit and vegetables, sugar and non-Annex II sectors.

6.3. Expenditure

- 6.3.1. Expenditure charged for 1984 totalled 18 346.5 million ECU. In addition to expenditure declared by the Member States as paid in 1984 (18 366.2 m ECU), this amount includes the results of clearing the accounts of 1978 and 1979 (-25.4 m ECU) and direct payments of 5.7 million ECU.

A detailed analysis of expenditure by sector is given in the first part of this report (Table No 1 and Annex 2). Table No 9 below gives a breakdown of expenditure by Member State.

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

6.3.2. Budget operations

6.3.2.1. Commitments

	ECU
- Global provisional commitments corresponding to the advance payments made to Member States in respect of 1984	18 370 145 876.61
- Commitments for direct payments	<u>5 721 495.71</u>
Total	18 375 867 372.32
- Commitments itemized in accordance with budget nomenclature	<u>-18 346 463 284.84</u> (1)
- Balance of global commitments cancelled in respect of 1984 and recommitted for 1985	<u>29 404 807.47</u>
	=====

(1) Including the results of the 1978/1979 accounts clearances.

TABLE N° 8

Appropriations

							(1.000 ECU)	
Sector	Chap.	Original appropriations	Supplementary and amending budget n° 1	Transfers of appropriations	Appropriations available	Expenditure 1984		
						(1)		
Cereals and Rice	10	2.633.324	- 153.324	- 782.000	1.698.000	1.697.839		
Sugar	11	1.386.891	+ 185.109	+ 59.490	1.631.490	1.631.468		
Olive oil	12	755.174	+ 107.826	+ 233.800	1.096.800	1.096.365		
Oil and protein plants	13	1.200.783	- 273.783	- 55.800	871.200	871.148		
Textile plants and Silkworms	14	188.561	- 47.561	- 30.560	110.440	108.012		
Fruit and Vegetables	15	1.025.298	+ 217.702	+ 211.610	1.454.610	1.454.555		
Wine	16	576.437	+ 190.563	+ 455.620	1.222.620	1.222.585		
Tobacco	17	727.674	+ 67.326	- 17.710	777.290	776.422		
Other sectors or agricultural prod	18	53.774	+ 1.226	-	55.000	51.471		
Common forestry policy	19	p.m.	-	-	p.m.	-		
Milk and Milk products	20	4.894.131	+ 866.869	- 314.320	5.446.680	5.441.748		
Beef/veal	21	1.371.435	+ 474.565	+ 714.050	2.560.050	2.546.798		
Sheep- and goatmeat	22	342.680	+ 136.320	- 45.480	433.520	433.518		
Pigmeat	23	192.576	+ 14.424	- 11.050	195.950	195.936		
Eggs and Poultry	24	125.243	+ 757	- 56.000	70.000	69.811		
Non-Annex II refunds	25	319.352	+ 31.648	+ 31.400	382.400	382.393		
ACAs	27	976	+ 24	-	1.000	297		
MCAs	28	355.691	+ 38.309	- 18.050	375.950	375.923		
Provisional approps and clearances	29	p.m.	- 25.000	-	- 25.000	- 25.463		
Fisheries	40	42.875	-	- 25.000	17.875	15.637		
Provisional appropriations	100	350.000	-	- 350.000	p.m.	-		
TOTAL		16.542.875	+ 1.833.000	-	18.375.875	18.346.463		

(1) Including the results of clearing 1976/1977.

TABLE N° 9

Expenditure recorded in the Member States in 1984
by type of financing (1)

						(m ECU)	
Member States	Refunds	Intervention	Totals 1984		1983		
			m ECU	%			%
Belgium	471,3	230,8	702,1	3,82	3,88		
Denmark	588,8	290,2	879,0	4,79	4,28		
Germany	1.175,5	2.147,0	3.322,5	18,09	19,33		
Greece	81,4	879,9	961,3	5,23	6,33		
France	1.625,0	1.888,2	3.513,2	19,12	22,83		
Ireland	446,4	447,0	893,4	4,86	3,86		
Italy	337,4	3.656,1	3.993,5	21,74	18,04		
Luxembourg	1,4	2,3	3,7	0,02	0,03		
Netherlands	1.275,2	688,6	1.963,8	10,69	10,79		
United Kingdom	616,8	1.516,9	2.133,7	11,61	10,63		
Total M S	6.619,2	11.747,0	18.366,2	99,97	100		
Direct payments	-	5,7	5,7	0,03	p.m.		
Total EEC	6.619,2	11.752,7	18.371,9	100	100		

(1) This takes no account of the results of the 1978/1979 accounts clearances (-25.4 m ECU)

6.3.2.2. Charges for payment

With the exception of a sum of 2 646 909.07 ECU committed for direct payment by the Commission, the amounts charges for payment, which totalled 18 343 816 375.78 ECU, correspond to the itemized commitments.

6.4. Carryovers of appropriations

6.4.1. 111 658.36 ECU of the 1983 appropriations carried over automatically to 1984 (141 048.75 ECU) was utilized. The residual 29 390.39 ECU was cancelled.

6.4.2. The following 1984 appropriations committed for direct payments by the Commission were carried over automatically to 1985 :

Item 1221 (olive oil)	1 891 661.32 ECU
Item 1401 (flax)	625 949.13 ECU
Article 184 (apiculture)	<u>129 298.62 ECU</u>
	2 646 909.07 ECU
	=====

The Commission requested no carryover of appropriations from 1984 to 1985.

6.5. Summary of the implementation of the 1984 budget

6.5.1. In 1984 the rate of expenditure was very high throughout the year, but especially during the first quarter, owing to the impact of the measures which the Commission had to adopt in order to contain expenditure chargeable to 1983 within the budgetary limits. The supplementary and amending budget, which was 150 million ECU less than the Commission proposal, proved inadequate, and expenditure amounting to 202.4 million ECU could not be paid in 1984 and will have to be covered in 1985. In this connection the Commission has also been obliged to tread a very cautious path both in its decisions on advances and as regards the time of their payment to the Member States. The aim of such caution has been to ensure, on the one hand, respect for appropriations actually available at the time of the decisions and, on the other, their fair distribution between the Member States.

6.5.2. The implementation of the 1984 budget, EAGGF Guarantee Section (1) can be summarized as follows :

Original budget	16 542 875 000.	ECU (2)
Supplementary and amending budget No 1	<u>1 833 000 000.</u>	ECU
	18 375 875 000.	ECU
Chargings as payment	<u>18 343 816 375.78</u>	ECU
	32 058 624.22	ECU
Appropriations committed and automatically carried over to 1985	<u>2 646 909.07</u>	ECU
Unused appropriations lapsed	<u>29 411 715.15</u>	ECU
	=====	

(1) Including Chapter 40 - Fisheries

(2) Including 350 million ECU Chapter 10.0

7.11. Audit of commercial documents

The regular and systematic audit of commercial documents of firms is carried out under Directive No 77/435/EEC, and is a matter for the national authorities. Commission staff and qualified representatives of the Member States meet whenever necessary to review problems connected with the application of the Directive.

In 1984, Commission staff started a series of bilateral talks with the Member States to clarify certain interpretations and/or to exchange mutual information on various aspects of the practical application of the Directive.

TITLE IV

8. ACCOUNTS CLEARANCE

In 1984, EAGGF staff maintained their effort to make good the delays in accounts clearance and make improvements in the clearance procedure. This work was carried out in close cooperation with the staff of Financial Control and the Legal Service.

8.1. 1978 and 1979

As already noted in the Thirteenth Financial Report (pp. 57 and 58), on 8 February 1984 the Commission adopted its formal decisions clearing the 1978 and 1979 accounts. For the Federal Republic of Germany, the decision concerning 1979 includes an amendment of the accounts clearance decision for 1975, to allow for the judgment handed down by the Court of Justice on 7 November 1983 in Case 46/82. In the judgment, the Court annulled Decision No 81/1034/EEC insofar as the Commission refused to charge to the EAGGF an amount of DM 5 407 890.68 paid by the Federal Republic of Germany as MCAs on exports to non-member countries under national food aid arrangements.

Closure of the 1978 and 1979 accounts released 27 810 000 ECU which, after taking account of the above judgement of the Court of Justice, resulted in a net amount of 25.46 m ECU being credited against expenditure in the 1984 financial year.

8.2. 1980 and 1981

Despite the EAGGF's efforts to shorten the time lag between payment operations in the Member States and formal accounts clearance, by early April 1985 the Commission had not yet been able to adopt formal decisions clearing 1980 and 1981, relating to a declared expenditure amount of the order of 21.2 billion ECU.

On-the-spot checks took place over a period of 13 months from October 1982 to November 1983. The dialogue phase following these visits took place from June to October 1984.

A provisional Summary Report on clearance work went before the Fund Committee in October 1984, with a view to enabling the Commission as far as possible to act before the end of the year. However, because of the many problems outstanding, it was considered preferable that the decision should be deferred, the time given to be used particularly to reduce the number of positive and negative reserves.

The work on this has continued during the early months of 1985, and it should be possible for the Commission to adopt formal decisions by the end of June 1985.

1981 was the first year in which the EEC market organisations operated in Greece. This raised a number of administrative and technical problems, which led the EAGGF staff to suggest to this Member State an improvement in its application of Community arrangements.

8.3. 1982

Most of the checks both of documents and on-the-spot are now complete, the last visit being due to take place in September 1985. Many audit results have already been notified to the Member States.

The EAGGF is planning to proceed to the dialogue phase in the third and fourth quarters of 1985, in order to bring the litigious cases before the Commission, as far as possible, by the end of this year.

8.4. 1983

As Table 10 below shows, the situation with regard to the transmission of clearance declarations by the Member States showed little improvement in 1983 over 1982.

Table No 10

Member States	Dates when accounts clearance declarations were sent in (date of main report) (1)	
	1982	1983
Belgium	31.05.1983	04.07.1984
Denmark	24.06.1983	22.06.1984
F.R. Germany	12.07.1983	20.04.1984
France	03.08.1983	10.10.1984
Greece	25.04.1983	15.07.1984
Ireland	02.06.1983	09.07.1984
Italy	09.03.1984	09.07.1984
Luxembourg	27.06.1983	19.06.1984
Netherlands	29.08.1983	06.07.1984
United Kingdom	31.08.1983	06.07.1984

The documentary and on-the-spot checks have begun.

(1) Many corrections to these declarations were sent to the Commission's staff subsequently by certain Member States.

8.5. Appeals by Member States against accounts clearance decisions

The Thirteenth Financial Report mentioned appeals by Luxembourg (Case No 49/83) and Italy (Cases Nos 55/83 and 56/83) against accounts clearance decisions concerning 1976 and 1977 and by Italy (Cases Nos 129/84 and 130/84) and the United Kingdom (Case No 133/84) against decisions clearing the 1978 and 1979 accounts.

The Court has handed down its judgments on the cases relating to 1976 and 1977.

In its judgment dated 12.07.1984 in Case No 49/83 (Luxembourg v. Commission), the Court annulled parts of the Commission's Decisions Nos 83/38 and 83/49, under which the Commission refused to accept EAGGF financial responsibility for a third of Luxembourg's expenditure in 1976 and 1977 on private storage aid for table wines.

In its judgments handed down on 27.02.1975 in Cases Nos 55/83 and 56/83 (Italy v. Commission), the Court annulled parts of Commission Decisions Nos 83/37 and 83/48, under which the Commission refused to accept EAGGF financial responsibility for the payment of table wine distillation aids made to Italian growers under distillation contracts entirely executed and covered by a financial arrangement in accordance with the successive definitions applicable under Article 2 of Regulation 567/76 and Article 2 of Regulation 1281/76.

There have been no further appeals, as 1980 and 1981 have not been finally cleared. However, certain EAGGF proposals for these years may well be reviewed in the light of the judgments the Court will be handing down in the cases concerning 1978 and 1979 still pending.

8.6. Memorandum

In 1983, the Commission's staff produced a consolidated Memorandum on the submission of documents by the Member States. The Memorandum has since been amended twice, on the last occasion in October 1984, to cover for changes in the regulations and to provide the Member States with all the information they need for the preparation of their 1984 declarations.

The Memorandum enables the Member States to present their expenditure in standardised form and simplifies the work of the Commission staff. It also facilitates comparison between the declarations of the various Member States.

8.7. General observations

Preventive action designed to forestall mistaken applications of Community regulations has assumed great importance in the work of the EAGGF Guarantee Section. The aim is that the Guarantee Section should take a more active part in the preparation of agricultural regulations and should provide replies to the questions of interpretation posed by the Member States to the Commission.

The EAGGF's contribution to the preparation of regulations covers in particular practical details of application and verification and is designed to facilitate execution by the Member States, in particular by providing a greater degree of precision in the wording of provisions (e.g. time-limits) which have caused difficulties when the accounts have been cleared.

Questions of interpretation cannot be dealt with properly without joint discussion by all the Commission's departments concerned, which means, occasionally, that these matters cannot be dealt with promptly.

For accounts clearance purposes, the EAGGF regards itself as bound by the replies officially given to the Member States; this means that disputes can be avoided when it comes to deciding whether expenditure should be disallowed or not.

Although the replies given are not legally binding and the Member States are free to adopt a solution differing from that recommended by the Commission, the latter takes the view that the results of this procedure have been generally beneficial. It is therefore encouraging the Member States to refer to its staff, preferably before payment, any major questions which might give rise to dispute when the accounts are cleared. The Member States will continue to be informed on positions adopted bilaterally either in the management committees or by the circulation of EAGGF information memos.

The EAGGF also wishes to stress the value of the "dialogue phase" carried out during the clearance operations. This phase has been the subject of reservations, notably from the Court of Auditors, which fears that the phase might be an opportunity for the Commission to "negotiate" with the Member States with regard to disputes arising during the checks of documents and on-the-spot verifications which have not been settled by the exchange of letters following these controls.

For the Member States the dialogue is a very important aspect of the clearance procedure, insofar as it is an opportunity for them to state their case. It also enables the Commission to make financing proposals on the basis of all the information in the file and to establish, where appropriate, what amounts should be corrected. The matters considered are by their nature extremely complex and sometimes involve large amounts of money, so that a thorough study must be carried out before the Commission can decide whether a payment made by a Member State must be disallowed or not.

This procedure, which is never a negotiation, ensures that hasty decisions are not taken on the basis of files which have not been properly studied or from which necessary documents are missing, and reduces the danger of frequent annulments of clearance decisions by the Court of Justice. The Court's rulings have so far been favourable to the Commission in the majority of cases, and this justifies the retention of the dialogue procedure.

8.8. Systems audit

In 1984, the Commission completed the systems audit programme referred to at point 9.8 of the Thirteenth Financial Report. Visits were made to a paying agency in each Member State to check export refunds and monetary compensatory amounts for 1982 and 1983. The reports made following these checks were sent to the Member States, which were asked to submit their comments on the findings of the Commission's inspectors. When it has received these comments, the Commission will report to the EAGGF Committee on the results of this introductory phase, with its general conclusions.

TITLE V

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

9.1. Main features of Community food aid

9.1.1. General situation

The 1984 Community food aid programmes adopted by the Council under Regulation (EEC) No 1278/84 of 7 May 1984(1) were as follows:

- 1 127 663 tonnes of cereals, with a first tranche of 927 663 tonnes, and a second of up to 200 000 tonnes
- a maximum of 122 500 tonnes of skimmed-milk powder
- a maximum of 32 760 tonnes of butteroil
- a maximum of 13 500 tonnes of sugar
- a maximum of 20 000 tonnes of vegetable oil (oilseed oil, olive oil)
- other products (fish, dried vegetables and dried vegetable meal, etc.), quantities equivalent to a maximum of the value of 147 000 tonnes of cereals.

Since the Council adopted the 1984 programmes earlier than in previous years, more of the programmes could be executed within the same year than had been the case in the past.

By 31 December 1984, there were still 274 000 tonnes of cereals, 37 000 tonnes of skimmed-milk powder and 13 000 tonnes of butteroil to be executed, but these figures were a good deal lower than the corresponding figures for 1983.

Apart from Community food aid as such, the Member States' annual participation (1984) under the 1980 Food Aid Convention, implemented on 1 July 1980 and renewed until 30 June 1986, totalled about 725 000 tonnes of cereals (national aid under the Convention).

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

(1) OJ No L 124, 11.5.1984

9.1.2. Mobilisation procedure

The products to be supplied as food aid are normally mobilised under the EEC market organisations.

As a rule, a tendering procedure 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, it covers the value of the merchandise plus the other costs mentioned.

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

9.1.3. Food supplied

The table below gives figures for the food supplied by group of products in 1984, based on tonnages delivered in 1984.

Table No 11

Quantities supplied (1) in 1984 (compared with 1983)

(tonnes)

Products	1984 programme	Previous programmes	Total 1984	Total 1983
Cereals (wheat equiv.)	832 760	672 407	1 505 167	686 411
Skimmed-milk powder	66 061	107 033	173 094	74 609
Butteroil	15 505	34 349	49 854	15 517
Sugar	302	-	302	5 004
Vegetable oil	4 565	4 121	8 686	7 603
Other products (2)	15 453	12 500	27 953	6 876

(1) The figures supplied for the situation with regard to mobilisations at 31.12.1984 are generally higher, since they include quantities not yet delivered

(2) Including purchases by NGOs and international organisations

MOBILISATIONS

	Quantities budgeted (1) (t)	Quantities mobilised (t)	Quantities being mobilised (t)	Still to be executed (t)
Cereals	1 127 663 (2)	832 760	20 291	274 612
SMP	122 500	60 061	19 436	37 003
Butteroil	32 760	15 505	3 648	13 607

Source: DG VIII

(1) And in implementing Regulation No 1278/84 of 7 May 1984

(2) Including: - 100 000 t of rice recorded for its equivalence in cereals (200 000 t)

- about 200 000 t outside the Convention

A good deal more food aid was delivered in 1984 than in 1983, because - as mentioned at point 9.1.1 - the 1984 programmes were approved by the Council on 7 May 1984 (as against 11 July 1983 for the 1983 programmes). Thus, the actual deliveries started at the very beginning of the second half of 1984.

This means that expenditure for this year was a good deal higher than for 1983. It came to 722 423 199.55 ECU, up 93.20% over 1983, and breaking down as follows (cf. Table 12):

- expenditure declared by the Member States: 584 716 659.81 ECU
- direct payments made by the Commission's staff: 137 706 539.74 ECU.

Table No 12

Overall expenditure in 1984 compared with 1983

(ECU)

Food aid	1984	1983	Index increase (1983 = 100)
Expenditure declared: by Member States	584 716 659.81	327 167 933.14	179
Direct payments made by the Commission	137 706 539.74	46 772 881.06	294
TOTAL	722 423 199.55	373 940 814.20	193

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 Guarantee Section.

However, certain payments were made directly by the Commission, as shown at point 9.3.2b).

9.2. Cash situation

9.2.1. Advance payments

The monthly advance payments requested by the Member States and approved by the Commission totalled 575 514 764.59 ECU for 1984 (see Annex 24, column b).

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

Comparison of these figures with those for 1983 shows an increase in expenditure under the monthly advance payments of about 78.7%. The rate of utilization of the advance payments, which was 97.3% in 1983, remained at this high level in 1984, at 98.4%.

Table No 13

Breakdown and utilization of monthly advance payments in 1984

(ECU)

Member States	Advance payments (1)	Expenditure at 31.12.1984 (2)	Rate of utilisation %
Belgium	36 789 746.33	37 139 084.73	100.9
Denmark	3 882 901.36	3 867 790.93	99.6
Germany	196 022 517.48	194 648 920.89	99.3
Greece	54 709.53	-	-
France	173 151 374.36	171 930 260.38	99.3
Ireland	34 884 255.73	31 559 344.74	90.5
Italy	50 039 015.48	45 836 084.80	91.6
Luxembourg	969 862.60	970 173.25	100.0
Netherlands	45 689 130.69	47 462 465.09	103.7
United Kingdom	52 712 877.22	51 302 535.00	97.3
Total EEC	594 196 390.78	584 716 659.81	98.4

(1) Including the balance available at 31.12.1983 as shown in the Thirteenth Financial Report (cf. p. 110, Annex 25, column e), totalling 18 681 626.19 ECU

(2) Expenditure declared by the Member States

9.2.2. Changes in the cash position

Annex 24 shows the cash position as at 31.12.1984. The sum available for the Community (before adjustment and given as a breakdown by Member State) was 22 720 612.44 ECU. This amount, corresponding to advance payments not used by the Member States as at 31.12.1984, has been readjusted in relation with the ECU rate valid for advance payments of January 1985 (Annex 24, column e).

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

9.3. Administration of appropriations

9.3.1. Total appropriations available in 1984 (cf. Annexes 26 to 28)

The appropriations available and committed are the following (ECU):

- carried forward from 1983 because of deferred implementation of certain schemes	214 905 508.62
- DG VIII appropriations carried over	1 691 233.63
- original appropriations entered in 1984 budget - Chapter 92	502 100 000.00
- transfers affecting Chapter 92	+ 4 000 000.00
- " " " "	- 500 000.00
- " " " "	- 600 000.00
	<hr/>
	721 596 742.25
	=====

The corresponding amount for 1983 being 587 175 459 ECU, the increase in appropriations for 1984 was about 22.9%.

9.3.2. Payments

a) Expenditure declared by the Member States

Table No 13 and Annexes 24 to 28 show expenditure declared by the Member States, namely an amount of 584 716 659.81 ECU. The increase in this expenditure over 1983 is 78.7%.

It concerns expenditure effected during 1984 but with a reservation regarding the Commission's subsequent clearance decisions. The differences between the advance payments approved and the expenditure actually disbursed constitute the balances available at 31.12.1984.

b) Direct payments

Apart from the advance payments made to intervention agencies in the Member States, the Commission made - as in the past - a number of direct payments to certain countries or agencies as contributions towards the cost of transporting and distributing food aid gifts. A number of contracts for the purchase of food on world and Community markets were made through the Commission's departments.

Until the end of 1983, the staff of the Directorate-General for Agriculture took responsibility for the financial settlement of these contracts. On 1 January 1984, responsibility was transferred to the staff of the Directorate-General for Development, under a Commission decision of 4 January 1984 relating to responsibilities for the execution of Community food aid expenditure.

Total payments in 1984 came to 137 706 539.74 ECU. The breakdown by beneficiary is shown in Table No 14 below.

Direct payments in 1984 were 194% higher than the 1983 figure.

Table No 14

Breakdown of direct payments by beneficiary

(ECU)

Beneficiary	Direct payments
Bangladesh	790 136.30
Botswana	2 733 884.00
Cape Verde	1 150 305.44
Comoros	3 544.89
Ecuador	1 285 171.30
Ethiopia	1 078 308.10
Gambia	65 584.74
Upper Volta	2 356 416.95
India	18 782 507.83
Lesotho	617 610.30
Mali	1 922 231.45
Mozambique	6 503 792.47
Nicaragua	8 343 329.80
Niger	501 705.38
Paraguay	1 581 263.27
Philippines	107 557.22
Sao Tome	133 790.80
Somalia	720 161.38
Sudan	133 494.66
Syria	49 988.55
Swaziland	498.13
Tanzania	2 079 339.16
Chad	6 503 344.00
Zaire	117 362.05
Zambia	8 465 406.02
Zimbabwe	9 669 888.00
Indirect aids	61 337 582.32
Miscellaneous (supervision)	672 335.23
TOTAL	137 706 539.74

Source: DG VIII

9.3.3. Charging to the budget

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

9.3.4. Transfers

During the year, transfers within Chapter 92 proved necessary to adapt the appropriations made to specific headings to the needs arising from the monthly charging of expenditure declared by the Member States and that concerning payments made directly by the Commission. The table in Annex 26 covers all the transfers made in respect of 1984. It should be noted that as the headings relating to previous programmes had no original appropriations provided (insertion of a p.m.), most of the transfers were made to these headings, mainly for the charging of expenditure declared by the Member States.

9.4. Appropriations carried over to 1985

Under the 1977 Financial Regulation, the 1984 budget appropriations were committed as soon as the programmes were adopted by the Council for that year, i.e. from 16 May 1984.

The appropriations to be carried over to 1985 totalled 9 479 730.97 m ECU. This very small sum, following the heavy expenditure in 1984, is accounted for by the following factors:

- the relatively prompt adoption of the 1984 programme allowed more substantial execution in 1984 compared with programmes of earlier years
- the appreciable increase in the value of merchandise and of transport costs
- the increase in the price of cereals on the world market meant that for 1984 the refunds were relatively small, or indeed disappeared altogether at certain times of the year.

9.5. Closure of accounts

9.5.1. Verification

- For each food aid scheme, a detailed statement of expenditure is made out by the relevant intervention agency, following procedures laid down in the financial regulations. On receipt, the vouchers and documents are checked carefully on the basis of information available to the Commission, including the intervention prices, the tender procedure and the amounts of the refunds. Further verification is then carried out, normally, at the headquarters of the paying departments in the Member States.

- The payments made directly by the Commission are subject to the general rules concerning management set out in the 1977 Financial Regulation.

9.5.2. Accounts clearance

- a) On 12 November 1984, the Commission adopted 34 accounts clearance decisions relating to 1976 to 1979 in respect of expenditure made by the Member States on behalf of the Community as food aid expenditure (1). Some expenditure was disallowed. The financial implications for the 1984 budget yielded a total negative sum for the four years of 13 240 881.47 ECU.

In accordance with Article 99 of the 1977 Financial Regulation, this amount is deductible from expenditure declared in respect of the year during which the relevant accounts were cleared. Table No 15 summarises the figures for the clearance of the 1976, 1977, 1978 and 1979 accounts.

Table No 15

Amounts chargeable to the 1984 budget
(totals covering the four years)

(Article 99 of the Financial Regulation of 21.12.1977)

Member State	Expenditure claimed NC	Expenditure recognised NC	Expenditure to be charged NC
	a	b	b - a
Belgium	5 387 027 252	5 369 764 790	- 17 262 462
Denmark	124 867 343.38	51 996 155.38	- 72 871 188
Germany	649 155 980.81	641 587 998.54	- 7 567 982.27
France	1 233 562 100.91	1 230 508 754.26	- 3 053 346.65
Ireland	12 901 274.38	12 897 427.19	- 3 847.19
Italy	77 725 867 033	77 869 878 039	+ 144 011 006
Luxembourg	177 826 188	177 835 615	+ 9 427
Netherlands	189 320 405.99	188 906 739.70	- 413 666.29
United Kingdom	2 070 797.42	2 068 911.21	- 1 886.21

(1) OJ No L 325, 12 December 1984

A number of reserves have been formulated, and these are annexed to the decisions published in the Official Journal of the European Communities. The opportunity is taken in this report to list below the reserves still outstanding made in connection with the clearances carried out since 1970.

Table No 16

Reserves made since the 1970 accounts were cleared

Member State	Year	Amount
Belgium	1975	BF 16 308 614
	1976	1 541 816
	1978	32 425 916
Germany	1976 - 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

- b) Preparatory work on the combined clearance of 1980, 1981, 1982 and 1983 should be completed by the end of 1986. The clearance decisions could thus be adopted in early 1987.

ANNEX 1

Summary of implementation for 1984

Appropriations	m ECU	Implementation	m ECU
<u>A. 1984 appropriations</u>		<u>C. Commitments</u>	
1. Original appropriations	16.542,875	1. Appropriations available	18.376,016
2. Supplementary and amending budget No 1	<u>1.833,-</u>	2. Sum not committed	<u>0,008</u>
3. Appropriations available	18.375,875	3. Commitments	18.376,008
		4. Remainder from total commitments	<u>29,404</u>
		5. Commitments allocated	18.346,604
<u>B. 1983 appropriations</u>		<u>D. Payments</u>	
Automatic carryover from 1983	<u>0,141</u>	1. Total sum allocated	18.346,604
		2. Payments	<u>18.343,928</u>
		3. Amount committed to be carried over automatically	2,647
		4. Appropriations to be carried over (non-automatic)	0,-
		5. Appropriations lapsed (1)	29,441
TOTAL	18.376,016	TOTAL	18.376,016

(1) Of which: - against automatic carryover from 1983: 0.029.
- against 1984 appropriations: 29.412.

ANNEX 2

EXPENDITURE CHARGED UNTIL THE END OF DECEMBER 1984

ITEM	m ECU											
	BELGIQUE	DANMARK	DEUTSCH- LAND	ELLAS	FRANCE	IRELAND	ITALIA	LUXEM- BOURG	NEVERLAND	UNITED KINGDOM	COMMUNITY TOTAL	EEC
CEREALS AND RICE	111,240	47,003	312,036	49,393	513,649	3,568	357,347	0,112	88,754	214,756	1,697,839	
CEREALS REFUNDS	97,021	19,624	98,471	25,620	387,478	1,871	116,679	0,036	41,173	150,557	918,331	
COMMON WHEAT GRAIN AND FLOUR REFUNDS	27,656	8,628	50,275	13,289	289,209		28,530	0,036	21,979	52,677	492,276	
BARLEY GRAIN AND MALT REFUNDS	65,474	8,511	20,827		79,107	1,861	0,109		1,856	74,709	252,454	
OTHER CEREALS REFUNDS	3,502	2,486	21,338	11,818	14,078	0,010	87,370		16,587	1,383	158,572	
FOOD AID REFUNDS, CURRENT CEREALS PROGRAMME	0,247		1,891		2,289		0,334		0,078	0,023	4,861	
FOOD AID REFUNDS, PRIOR CEREALS PROGRAMMES	0,142		4,143	0,514	2,794		0,335		0,673	1,566	10,168	
INTERVENTION STORAGE OF CEREALS	3,776	22,543	177,219	-8,307	79,558	0,612	22,572	0,076	2,679	54,834	355,761	
CARRYOVER PAYMENTS	3,659	0,573	9,672	0,184	15,791	0,258	1,884	0,056	1,909	7,458	41,443	
TECHNICAL COSTS, PUBLIC STORAGE OF CEREALS	0,348	13,525	97,516	1,466	48,974	0,191	13,627	0,002	1,694	21,890	199,234	
FINANCIAL COSTS, PUBLIC STORAGE OF CEREALS	0,153	5,401	45,432	0,840	21,773	0,004	14,277		0,671	4,115	92,666	
OTHER PUBLIC STORAGE COSTS FOR CEREALS	-0,583	3,044	24,606	-10,797	-6,981	0,359	-7,216	0,017	-1,595	21,371	22,425	
OTHER STORAGE INTERVENTION (CEREALS)			-0,006								-0,006	
INTERVENTION OTHER THAN FOR CEREAL STORAGE	9,644	4,834	34,716	32,080	45,997	0,885	173,605		44,558	29,610	375,930	
PRODUCTION AID, DURUM WHEAT REFUNDS FOR THE PRODUCTION OF POTATO STARCH		4,735	1,862	31,220	7,047		162,009		26,400		200,275	
OTHER PRODUCTION REFUNDS	9,637	0,099	26,854	0,861	31,027	0,885	11,596		18,159	29,589	128,707	
OTHER INTERVENTION (CEREALS)	0,007				0,175					0,021	0,203	
RICE	0,798	0,002	1,630		0,617		44,491		0,324	-0,045	47,817	
RICE REFUNDS		0,002	1,622		0,023		24,996		0,283	-0,045	26,881	

EXPENDITURE CHARGED UNTIL THE END OF DECEMBER 1984

m ECU

ITEM	BELGIQUE	DANMARK	DEUTSCH- LAND	ELLAS	FRANCE	IRLAND	ITALIA	LUXEM- BOURG	NEDERLAND	UNITED KINGDOM	COMMUNITY	TOTAL EEC
FOOD AID REFUNDS, CURRENT RICE PROGRAMMES							0,042					0,042
FOOD AID REFUNDS, PRIOR RICE PROGRAMMES	0,798		0,008		0,594		19,453		0,040			20,894
INTERVENTION, RICE												
SUGAR	291,958	54,609	297,577	12,790	671,872	16,300	69,832	0,012	85,726	130,792		1.631,468
REFUNDS FOR SUGAR AND ISOGLUCOSE	256,902	40,409	192,512	4,220	535,122	8,609	11,303	0,012	53,775	87,096		1.189,959
REFUNDS FOR SUGAR AND ISOGLUCOSE	256,902	40,409	192,512	4,220	535,122	8,609	11,303	0,012	53,775	87,096		1.189,959
FOOD AID REFUNDS, CURRENT SUGAR PROGRAMME												
FOOD AID REFUNDS, PRIOR SUGAR PROGRAMMES												
INTERVENTION FOR SUGAR	35,055	14,201	105,065	8,571	136,750	7,691	58,529		51,951	43,696		441,509
REIMBURSEMENT OF STORAGE COSTS FOR SUGAR	35,009	14,156	103,662	8,571	127,888	7,691	58,467		31,173	42,841		429,459
PUBLIC STORAGE OF SUGAR REFUNDS FOR USE IN CHEMICAL INDUSTRY	0,046	0,045	1,042		0,250		0,062		0,779	0,855		3,077
MEASURES TAKEN FOR OVERSEAS DEPARTMENTS, SUGAR					8,612							8,612
SUBSIDIES TO IMPORTS OF SUGAR												
OTHER INTERVENTION FOR SUGAR												
OLIVE OIL		0,011	-0,035	106,775	5,029		979,250		0,133	0,959	4,243	1.096,365
REFUNDS FOR OLIVE OIL			0,002	2,102	0,150		5,816		0,063	0,015		8,148
PRODUCTION AND CONSUMPTION AIDS, OLIVE OIL			-0,038	115,331	3,760		856,906		0,070	0,944		976,974
PRODUCTION AIDS, OLIVE OIL				97,541	1,320		632,191					731,052
CONSUMPTION AIDS, OLIVE OIL			-0,038	17,791	2,440		224,715		0,070	0,944		245,922
SPECIAL MEASURES FOR PRODUCTION AND CONSUMPTION OF OLIVE OIL					0,075		16,577				4,243	20,895
MEASURES IN CONNECTION WITH PRODUCTION OF OLIVE OIL					0,075		16,577					16,652

EXPENDITURE CHARGED UNTIL THE END OF DECEMBER 1984

ITEM	m ECU										TOTAL EEC	
	BELGIQUE	DANMARK	DEUTSCH- LAND	ELLAS	FRANCE	IRELAND	ITALIA	LUXEM- BOURG	NETHERLAND	UNITED KINGDOM		COMMUNITY
MEASURES IN CONNECTION WITH CONSUMPTION OF OLIVE OIL											4,245	4,245
INTERVENTION IN THE FORM OF OLIVE OIL STORAGE				-10,882			77,471					60,588
TECHNICAL PUBLIC STORAGE COSTS FOR OLIVE OIL				9,184			22,519					31,505
FINANCIAL PUBLIC STORAGE COSTS FOR OLIVE OIL				5,575			15,697					21,272
OTHER PUBLIC STORAGE COSTS FOR OLIVE OIL				-25,640			39,454					15,814
OTHER STORAGE INTERVENTION FOR OLIVE OIL												
OTHER INTERVENTION FOR OLIVE OIL		0,011		0,224	1,044		22,481					25,760
OILSEEDS AND PROTEIN PLANTS	50,500	31,135	255,059	3,110	188,321	0,380	87,084	0,005	117,870	137,687		871,148
OILSEEDS	40,175	11,563	252,681	2,549	119,622	0,006	75,826		61,426	111,705		655,554
REFUNDS FOR OILSEEDS	0,067	0,131			0,040				0,156	-0,003		0,371
PRODUCTION AID, COLZA AND RAPE	17,714	9,521	185,443		60,478	0,006	4,374		28,822	110,344		416,702
PRODUCTION AID, SUNFLOWER	21,137		47,055	2,549	50,767		42,151		31,655	1,107		196,421
PRODUCTION AID, SOYA					5,441		29,293					32,735
PRODUCTION AID, FLAX SEED	1,258	0,002			4,896				0,812	0,257		7,225
OTHER AIDS (OILSEEDS)								0,006				0,006
INTERVENTION IN THE FORM OF STORAGE FOR OILSEEDS		1,909	0,183									2,092
OTHER INTERVENTION FOR OILSEEDS												
PROTEIN PLANTS	10,325	19,572	22,378	0,560	68,698	0,374	11,256	0,005	56,444	25,982		215,594
PRODUCTION AID, PEAS AND FIELD BEANS	10,202	8,621	16,761		51,280	0,265	1,232	0,005	48,672	22,414		159,449
PRODUCTION AID, DRIED FODDER	0,123	10,951	5,617	0,560	37,418	0,110	10,026		7,772	3,567		76,145

EXPENDITURE CHARGED UNTIL THE END OF DECEMBER 1984

ITEM	m ECU											
	BELGIQUE	DANMARK	DEUTSCH- LAND	ELLAS	FRANCE	IRELAND	ITALIA	LUXEM- BURG	WEDERLAND	UNITED KINGDOM	COMMUNITY	TOTAL EEC
AIDS FOR LUPINS OTHER INTERVENTION FOR PROTEIN PLANTS												
TEXTILE PLANTS AND SILKWORMS	2,568			88,425	15,882		0,486		1,427	0,024	1,200	108,012
FIBRE FLAX AND HEMP	2,568				13,866		0,099		1,427	0,024	1,200	19,184
PRODUCTION AID, FIBRE FLAX SPECIFIC MEASURES (FIBRE FLAX)	2,568				12,472		0,098		1,427	0,024		16,589
PRODUCTION AID, HEMP OTHER INTERVENTION (FIBRE FLAX AND HEMP)					1,394		0,001				1,200	1,395
COTTON				88,222								88,222
SILKWORMS				0,202	0,017		0,387		0,001			0,607
OTHER (TEXTILE PLANTS)												
FRUIT AND VEGETABLES	1,828	1,679	6,725	363,575	88,245	0,095	983,362		5,524	3,528		1,454,555
FRESH FRUIT AND VEGETABLES	0,444	0,368	0,730	154,036	30,405	0,035	441,936		3,788	1,441		619,185
EXPORT REFUNDS FOR FRESH FRUIT AND VEGETABLES	0,016	0,368	0,696	18,722	5,602		22,705		1,970	0,002		50,081
COMPENSATION FOR WITHDRAWALS AND BUYING-IN AND FOR PROCESSING AND DISTRIBUTION	0,428		0,035	103,304	24,463	0,035	314,601		1,817	1,439		446,121
COMPENSATION TO PROMOTE COMMUNITY CITRUS FRUIT				3,258	0,340		15,775					19,370

EXPENDITURE CHARGED UNTIL THE END OF DECEMBER 1984

ITEM	m ECU										TOTAL EEC	
	BELGIQUE	DANMARK	DEUTSCH- LAND	ELLAS	FRANCE	IRLAND	ITALIA	LUXEM- BOURG	NEDERLAND	UNITED KINGDOM		COMMUNITY
COMPENSATION TO ENCOURAGE PROCESSING OF CITRUS FRUIT				8,755			94,859					103,614
OTHER INTERVENTION (FRESH FRUIT AND VEGETABLES)												
PROCESSED FRUIT AND VEGETABLES	1,584	1,311	5,992	229,556	57,840	0,058	555,426		1,737	2,066		855,371
EXPORT REFUNDS, PROCESSED FRUIT AND VEGETABLES	0,649	1,197	0,160	1,288	1,090	0,058	1,057		0,918	2,066		8,505
PRODUCTION AID, TOMATO-BASED PRODUCTS				58,053	25,424		472,555					556,032
PRODUCTION AID, FRUIT-BASED PRODUCTS	0,755	0,114	5,853	170,196	25,366		61,813		0,819			264,876
PRODUCTION AID, TINNED PINEAPPLE					5,960							5,960
OTHER INTERVENTION FOR PROCESSED FRUIT AND VEGETABLES												
PRODUCTS OF THE WINE-GROWING SECTOR		0,009	114,850	34,535	380,434		692,032	0,175		0,570		1,222,585
REFUNDS ON PRODUCTS OF THE WINE-GROWING SECTOR			0,543	1,570	7,258		9,455					18,624
INTERVENTION FOR PRODUCTS OF THE WINE-GROWING SECTOR		0,009	114,487	32,965	373,175		682,579	0,175		0,570		1,203,961
INTERVENTION IN THE FORM OF STORAGE OF WINE AND GRAPE MUST			0,457	6,462	67,679		60,994	0,076				135,647
DISTILLATION OF WINE COMPULSORY DISTILLATION OF BY-PRODUCTS OF WINE-MAKING			115,694	24,875	219,187		494,609					852,365
AID TO USE OF MUST ACCEPTANCE OF ALCOHOL FROM COMPULSORY DISTILLATION		0,009	0,007	1,050	32,215		92,826			0,461		126,566
OTHER INTERVENTION FOR THE WINE-GROWING SECTOR			0,549		0,127		0,128	0,099		0,109		0,815
TOBACCO	6,865		63,255	261,697	81,644		362,813		0,149			776,422

EXPENDITURE CHARGED UNTIL THE END OF DECEMBER 1984

m ECU

ITEM	BELGIQUE	DANMARK	DEUTSCH- LAND	ELLAS	FRANCE	IRELAND	ITALIA	LUXEM- BOURG	NEDERLAND	UNITED KINGDOM	COMMUNITY	TOTAL EEC
REFUNDS ON TOBACCO	0,082		1,485	21,609	0,210		12,967		0,149			36,503
PREMIUMS FOR TOBACCO	6,783		61,769	233,354	81,453		528,335					711,675
INTERVENTION IN THE FORM OF TOBACCO STORAGE				6,733			21,511					28,244
TECHNICAL PUBLIC STORAGE COSTS FOR TOBACCO				5,270			0,983					6,253
FINANCIAL PUBLIC STORAGE COSTS FOR TOBACCO				0,924			0,585					1,509
OTHER PUBLIC STORAGE COSTS FOR TOBACCO				0,540			19,943					20,482
OTHER INTERVENTION FOR TOBACCO												
OTHER SECTORS OR AGRICULTURAL PRODUCTS	1,408	10,939	9,473	0,249	8,921	0,225	5,121	0,083	7,551	7,222	0,279	51,471
SEED	1,125	10,939	3,296	0,206	8,219	0,186	5,124	0,083	7,551	5,662		42,390
HOPS	0,227		6,182		0,373	0,040				1,562		8,384
POTATOES												
BEE-KEEPING	0,055		-0,005	0,043	0,329		-0,002			-0,002	0,279	0,697
OTHER												
COMMON FORESTRY POLICY												
MILK AND MILK PRODUCTS	168,314	421,520	1559,024	4,727	1016,330	347,060	50,642	3,120	1171,036	699,975		5.441,748

EXPENDITURE CHARGED UNTIL THE END OF DECEMBER 1984

ITEM	m ECU											TOTAL EEC
	BELGIQUE	DANMARK	DEUTSCH- LAND	ELLAS	FRANCE	IRELAND	ITALIA	LUXEM- BOURG	NEDERLAND	UNITED KINGDOM	COMMUNITY	
REFUNDS MILK AND MILK PRODUCTS	65,340	290,194	244,528	2,640	561,734	128,446	19,318	1,285	694,121	155,840		1,945,446
REFUNDS BUTTER AND BUTTEROIL	5,179	33,463	19,383		159,946	39,667	0,186	0,005	224,158	12,788		494,775
REFUNDS SKIMMED-MILK POWDER	8,104	6,499	5,955		96,008	37,355	0,008	0,012	33,433	44,139		251,512
REFUNDS CHEESE	1,706	151,439	59,329	2,639	48,904	0,303	18,790	0,018	76,288	19,150		378,566
REFUNDS, OTHER MILK PROD.	22,963	96,385	65,989	0,001	39,880	28,544	0,334	0,494	326,165	40,776		621,531
FOOD AID REFUNDS, CURRENT PROGRAMME	0,040		11,961						0,596	0,123		12,721
SKIMMED MILK POWDER, FOOD AID REFUNDS, PRIOR PROGRAMMES	18,555	2,408	52,924		1,933	10,334			13,076	10,190		109,420
SKIMMED-MILK POWDER, FOOD AID REFUNDS, CURRENT PROGRAMME	0,317		5,260		0,365	0,567			2,203	0,284		8,995
FOOD AID REFUNDS, CURRENT PROGRAMME BUTTEROIL	8,475		23,728		14,697	11,674		0,757	18,202	8,389		85,925
FOOD AID REFUNDS, PRIOR PROGRAMMES BUTTEROIL												
INTERVENTION STORAGE OF SKIMMED-MILK POWDER	2,413	5,914	516,809		-2,959	64,829	-33,744	0,546	40,332	225,320		819,461
PRIVATE STORAGE FOR SKIMMED-MILK POWDER												
TECHNICAL PUBLIC STORAGE COSTS FOR SKIMMED-MILK POWDER	0,291	0,665	21,546		0,568	2,555	0,904	0,020	1,456	5,698		33,703
FINANCIAL PUBLIC STORAGE COSTS FOR SKIMMED-MILK POWDER	1,169	3,017	64,413		2,204	9,878	1,468	0,087	5,487	19,408		107,130
OTHER PUBLIC STORAGE COSTS FOR SKIMMED-MILK POWDER	0,953	2,232	430,850		-5,730	52,396	-36,116	0,439	33,390	200,214		678,628
INTERVENTION IN THE FORM OF AID FOR USE OF SKIMMED-MILK	47,620	103,027	559,442		527,033	140,895	11,340	0,664	293,984	157,248		1,841,254
AID SKIMMED-MILK POWDER, CALF FEED	23,416	9,909	244,676		404,046	20,807	3,710	0,639	169,759	13,954		890,915
AID LIQUID SKIMMED-MILK, CALF FEED	7,626	35,894	75,640		1,802	0,629	0,197	0,025	2,012	1,551		125,375
AID SKIMMED-MILK POWDER FOR FEED, OTHER ANIMALS			0,132		1,962	0,590			33,910	-0,008		36,585
AID LIQUID SKIMMED-MILK FOR FEED, OTHER ANIMALS	16,579	19,710	172,183		8,789	52,493	7,433		7,846	129,583		414,616
AID SKIMMED-MILK PROCESSED INTO CASEIN		37,514	66,811		110,435	66,376			80,457	12,168		373,762
AID SKIMMED-MILK POWDER 10% FAT, CALF FEED												
OTHER AID (SKIMMED-MILK)												
INTERVENTION STORAGE OF BUTTER AND CREAM	34,110	11,673	262,302		115,660	29,647	2,987	0,525	170,233	99,374		726,511
PRIVATE STORAGE (BUTTER AND CREAM)	2,925	1,214	20,587		14,447	2,933	0,241	0,277	30,962	6,528		86,114

EXPENDITURE CHARGED UNTIL THE END OF DECEMBER 1984

ITEM	m ECU										TOTAL EEC	
	BELGIQUE	DANMARK	DEUTSCH- LAND	ELIAS	FRANCE	IRELAND	ITALIA	LUXEM- BOURG	NEDERLAND	UNITED KINGDOM		COMMUNITY
TECHNICAL PUBLIC STORAGE COSTS FOR BUTTER AND CREAM	3,426	1,640	46,207		25,755	9,292	0,187	0,085	24,606	25,275		134,469
FINANCIAL PUBLIC STORAGE COSTS FOR BUTTER AND CREAM	5,680	3,578	79,707		40,803	15,655	0,373	0,085	44,675	42,557		233,092
OTHER STORAGE COSTS FOR BUTTER AND CREAM	22,079	5,242	109,800		34,655	1,788	2,186	0,080	69,991	27,015		272,836
OTHER MEASURES FOR BUTTER FAT	30,567	26,249	104,105	-0,005	90,297	18,311	7,121	1,769	51,403	120,249		450,065
CONSUMPTION AID; BUTTER AND SOCIAL WELFARE RECIPIENTS		9,296				14,001		1,188		56,855		81,340
OTHER MEASURES (BUTTER FAT)	30,567	16,954	104,105	-0,005	90,297	4,309	7,121	0,580	51,403	63,394		368,725
INTERVENTION FOR OTHER MILK PRODUCTS			0,435	0,157	7,870	0,080	51,494					60,036
STORAGE OF CHEESE			0,435	0,157	7,870	0,080	51,494					60,036
OTHER INTERVENTION (OTHER MILK PRODUCTS)												
OTHER MEASURES IN THE MILK AND MILK PRODUCTS SECTOR	7,529	16,769	73,207	1,156	34,645	7,097	19,268	0,319	12,662	70,175		242,807
GUARANTEE SECTION												
FINANCIAL CONTRIBUTION TO MILK NON-MARKETING AND DAIRY HERD CONVERSION PREMIUMS	0,958	6,215	24,099		8,915	2,391		0,218	3,097	13,188		59,081
SCHOOL MILK	4,602	6,825	34,409	0,186	13,013	3,040	6,238	0,084	4,199	47,767		120,365
MARKET DEVELOPMENT MEASURES	1,553	3,728	12,919	0,130	11,318	1,505	8,270		4,851	7,357		51,632
IMPROVEMENT OF MILK QUALITY	0,415		1,780	0,820	1,399	0,160	4,759	0,017	0,515	1,865		11,729
OTHER MEASURES UNDER PROGRAMME TO EXPAND MILK PRODUCTS MARKET												
OTHER MEASURES (MILK AND MILK PRODUCTS)												
FINANCIAL CONTRIBUTION BY MILK PRODUCERS	-23,956	-37,106	-251,147		-157,402	-42,247	-40,489	-1,988	-99,661	-115,226		-749,221
LINEAR LEVY (CORESPONSIBILITY)	-23,956	-37,106	-181,612		-157,402	-42,247	-40,489	-1,988	-99,661	-115,226		-699,687
ADDITIONAL LEVY (CORESPONSIBILITY)			-49,534									-49,534
MEASURES FOR SMALL PRODUCERS	4,691	4,800	29,342	0,799	39,452	0,002	13,347		7,961	6,995		107,389
BEEF/VEAL	30,287	120,011	489,752	0,581	550,722	851,360	275,100	1,000	1,000	1,000		2,383,733

EXPENDITURE CHARGED UNTIL THE END DECEMBER 1984

ITEM	m ECU										TOTAL EEC	
	BELGIQUE	DANMARK	DEUTSCH- LAND	ELLAS	FRANCE	IRELAND	ITALIA	LUXEM- BOURG	NETERLAND	UNITED KINGDOM		COMMUNITY
REFUNDS FOR BEEF/VEAL	23,907	67,005	369,929	0,004	254,056	271,199	77,954		106,009	222,619		1,392,681
INTERVENTION STORAGE OF BEEF/VEAL	5,023	52,643	119,459	0,398	257,045	99,690	208,586		12,283	59,374		814,501
PRIVATE STORAGE (BEEF/VEAL)	0,467	1,021	2,067		4,080	0,465	4,771		0,751	0,439		14,062
TECHNICAL PUBLIC STORAGE COSTS FOR BEEF/VEAL	0,937	9,784	19,012	0,032	58,097	21,618	33,159		3,421	9,889		135,950
FINANCIAL PUBLIC STORAGE COSTS FOR BEEF/VEAL	0,608	4,017	7,494	0,025	11,757	11,661	19,098		2,100	1,995		58,755
OTHER PUBLIC STORAGE COSTS FOR BEEF/VEAL	3,012	37,821	90,886	0,341	203,111	65,945	151,558		6,011	47,050		605,734
INTERVENTION OTHER THAN BEEF/VEAL STORAGE	1,357	0,363	0,364	9,180	39,665	80,361	75,563	0,061	0,009	132,694		339,616
PREMIUMS, SUCKLER COWS CALF PREMIUMS	1,357	0,363	0,369	2,080	39,665	12,662	12,096	0,061	0,009	21,015		89,678
PREMIUMS FOR SLAUGHTER OF ADULT CATTLE OTHER THAN COWS			-0,005	7,100		67,698	63,466			14,095		152,360
OTHER INTERVENTION (BEEF/VEAL)										97,584		97,578
SHEEP- AND GOATMEAT	1,224	0,582	11,663	1,661	0,001	35,272	0,495	0,030	6,462	376,129		433,518
REFUNDS FOR SHEEP- AND GOATMEAT												
INTERVENTION FOR SHEEP- AND GOATMEAT	1,224	0,582	11,663	1,661	0,001	35,272	0,495	0,030	6,462	376,129		433,518
PREMIUMS FOR SHEEP- AND GOATMEAT	1,224	0,582	11,663	1,661	0,001	35,272	0,495	0,030	6,462	376,129		433,518
STORAGE OF SHEEP- AND GOATMEAT												
OTHER INTERVENTION, SHEEP- AND GOATMEAT												
PIGMEAT	9,173	122,963	15,309		4,972	2,875	10,207	0,041	24,662	5,733		195,936

EXPENDITURE CHARGED UNTIL THE END OF DECEMBER 1984

ITEM	m ECU											TOTAL EEC
	BELGIQUE	DANMARK	DEUTSCH- LAND	ELLAS	FRANCE	IRELAND	ITALIA	LUXEM- BOURG	NEDERLAND	UNITED KINGDOM	COMMUNITY	
REFUNDS FOR PIGMEAT	5,035	116,423	5,120		1,696	2,421	2,762	0,027	19,311	4,227		157,021
INTERVENTION FOR PIGMEAT	4,138	6,540	10,189		3,277	0,454	7,446	0,014	5,351	1,506		38,915
EGGS AND POULTRY	2,856	6,157	6,084	0,228	34,030	0,011	0,165	0,001	18,884	1,416		69,811
REFUNDS FOR EGGS	0,558	0,085	3,213	0,035	2,078	0,004	0,080	0,001	13,880	0,476		20,411
REFUNDS FOR POULTRY	2,298	6,052	2,871	0,193	31,952	0,007	0,085		5,004	0,939		49,401
REFUNDS ON CERTAIN GOODS OBTAINED BY PROCESSING AGRICULTURAL PRODUCTS	18,688	34,603	49,499	3,377	36,469	33,540	32,074	0,043	91,792	82,308		382,393
REFUNDS FOR CEREALS EXPORTED IN THE FORM OF SPIRITUOUS BEVERAGES						0,405			0,100	25,532		26,038
REFUNDS ON CERTAIN GOODS OBTAINED BY PROCESSING AGRICULTURAL PRODUCTS	18,688	34,603	49,499	3,377	36,469	33,155	32,074	0,043	91,692	56,776		356,355
TOTAL SECTORS	696,908	851,202	3190,247	940,120	3594,565	890,575	5993,013	3,682	1738,252	2075,784	5,721	17.980,069
ACCESSION CAs GRANTED FOR INTRA-COMMUNITY TRADE			-0,011	0,309	-0,001							0,297

EXPENDITURE CHARGED UNTIL THE END OF DECEMBER 1984

ITEM	m. ECU										TOTAL EEC	
	BELGIQUE	DANMARK	DEUTSCH- LAND	ELLAS	FRANCE	IRELAND	ITALIA	LUXEM- BOURG	NEDERLAND	UNITED KINGDOM		COMMUNITY
MCAs CHARGED OR GRANTED FOR TRADE IN AGRICULTURAL PRODUCTS	4,765	26,248	150,852	20,773	-84,560	0,436	-0,200	0,001	223,099	54,528		375,923
MCAs ON INTRA-COMMUNITY TRADE	4,494	13,103	-74,146	20,773	-84,560	0,436	-0,337	0,001	107,245	-26,572		-39,563
MCAs IMPORTS PAID BY IMPORTING MS (DEPRECIATING CURRENCY)	1,964			21,963	59,582	0,021	0,977	0,001		0,002		84,510
MCAs IMPORTS PAID BY EXPORTING MS FOR IMPORTING MS (DEPR. CURRENCY)	1,936	1,845	4,999		9,980	0,298			4,838	1,155		25,029
MCAs IMPORTS CHARGED BY IMPORTING MS (APPR. CURRENCY)	-0,009	-1,073	-383,920	-0,449	0,036				-107,645	-89,144		-582,204
MCAs EXPORTS PAID BY EXPORTING MS (APPR. CURRENCY)	0,042	12,331	504,775	1,700					210,052	61,885		590,785
MCAs EXPORTS CHARGED BY EXPORTING MS (APPR. CURRENCY)	0,561			-2,442	-154,159	0,118	-1,314			-0,448		-157,684
MCAs ON EXTRA-COMMUNITY TRADE	0,272	13,145	204,978				0,137		115,855	81,099		415,486
PORTION OF MCAs GRANTED ON IMPORTS (INTO MS WITH DEPR. CURRENCY) EXCEEDING IMPORT LEVY	0,004						0,137			-0,025		0,116
MCAs ON EXPORTS PAID BY EXPORTING MS (APPR. CURRENCY)	0,267	13,145	204,978						115,855	81,124		415,370
SUBTOTAL COMPENSATORY AMOUNTS	4,765	26,248	130,822	21,082	-84,562	0,436	-0,199	0,001	223,099	54,528		376,220
TOTAL SECTORS AND COMPENSATORY AMOUNTS	731,673	877,450	3521,069	961,202	3510,003	891,011	3992,814	3,683	1961,351	2130,511	5,721	18,356,289

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EXPENDITURE CHARGED UNTIL THE END OF DECEMBER 1984

ITEM	m ECU										TOTAL EEC	
	BELGIQUE	DANMARK	DEUTSCH- LAND	ELLAS	FRANCE	IRELAND	ITALIA	LUXEM- BOURG	NEDERLAND	UNITED KINGDOM		COMMUNITY
COMMON ORGANISATION OF FISHERIES MARKETS	0,435	1,521	1,396	0,102	3,213	2,437	0,703		2,469	3,362		15,638
REFUNDS ON FISHERY PRODUCTS		0,007	0,069		0,006	0,229			0,412	0,167		0,891
INTERVENTION FOR FISHERY PRODUCTS	0,435	1,513	1,328	0,102	3,206	2,207	0,703		2,057	3,195		14,746
WITHDRAWAL AND CARRYOVER PREMIUM FOR FISHERY PRODUCTS	0,435	1,513	1,328	0,102	3,206	2,207	0,703		2,057	3,195		14,746
PRIVATE STORAGE AID FOR FISHERY PRODUCTS												
OTHER INTERVENTION FOR FISHERY PRODUCTS												
GRAND TOTAL	732,109	878,971	3322,465	961,304	3513,216	893,448	3993,517	3,683	1963,820	2133,673	5,721	18.371,926
CLEARANCE PREVIOUS YEARS	-15,242	2,181	1,893		81,969	-6,642	-83,432	-0,033	2,887	-9,045		-25,463
GRAND TOTAL AND CLEARANCES	686,867	881,152	3324,358	961,304	3595,185	886,806	3910,085	3,650	1966,707	2124,628	5,721	18.346,463

ANNEX 3 : EAGGF GUARANTEE EXPENDITURE BY SECTOR (1)

NATURE OF EXPENDITURE	(m ECU)					
	1979	1980	1981	1982	1983	1984
CEREALS	1.563,7	1.669,0	1.921,4	1.824,5	2.441,2	1.650,0
Refunds	1.184,7	1.174,7	1.206,3	1.064,9	1.525,0	918,3
Intervention, of which :	379,1	494,3	715,1	759,6	916,2	731,7
- production refunds	143,3	148,1	129,2	135,4	129,7	175,5
- aid for durum wheat	115,4	129,0	171,2	165,8	218,5	200,3
- storage	88,9	212,8	341,7	453,4	565,6	355,8
RICE	42,9	58,7	21,7	50,3	92,9	47,8
Refunds	41,7	44,4	17,2	40,0	67,9	26,9
Intervention	1,2	14,3	4,5	9,3	25,0	20,9
SUGAR	939,8	575,2	767,5	1.241,9	1.316,2	1.631,5
Refunds	685,1	286,2	409,2	744,0	758,1	1.190,0
Intervention, of which :	254,7	289,0	358,3	497,0	558,1	441,5
- reimbursement of						
- storage costs	240,0	272,6	344,3	489,9	550,5	429,8
OLIVE OIL	388,2	317,9	442,7	493,1	675,3	1.096,4
Refunds	0,0	0,0	2,9	8,8	9,7	8,1
Intervention	388,2	317,9	439,8	484,3	665,6	1.088,3
OILSEEDS	217,8	369,4	582,7	720,7	945,6	655,6
Refunds	1,2	3,7	5,4	3,8	3,7	0,4
Intervention, of which :	216,6	365,7	577,3	716,9	941,9	655,2
- Colza, rape and						
- sunflower seeds	202,6	349,4	566,1	703,0	924,8	613,1
- Soya	1,3	6,3	2,2	7,3	6,2	32,7
- Flax seed	12,4	9,8	8,6	6,7	14,5	7,2
PROTEIN PLANTS	61,9	60,5	65,5	82,8	142,3	215,6
Refunds						
Intervention, of which :	61,9	60,5	65,5	82,8	142,3	215,6
- peas, and field beans	15,3	27,0	31,4	41,1	84,6	139,4
- dried fodder	46,6	33,5	34,1	41,7	57,7	76,1
TEXTILE PLANTS AND						
SILKWORMS, of which :	18,1	17,2	72,3	116,4	160,0	108,0
- flax and hemp	17,6	16,8	17,0	19,5	19,3	19,2
- cotton			54,9	96,2	140,1	88,2
FRUIT AND VEGETABLES	442,9	687,3	641,1	914,3	1.196,1	1.454,6
Refunds	34,5	41,3	42,8	59,5	58,1	58,6
- fresh	28,2	39,3	40,9	53,1	51,9	50,1
- processed	6,3	1,9	1,9	6,5	6,2	8,5
Intervention	408,4	646,0	598,3	854,8	1.138,0	1.396,0
- fresh	123,4	155,7	180,0	305,3	397,9	569,1
- processed	284,9	490,3	418,3	549,5	740,1	826,9
WINE	61,9	299,5	459,4	570,6	659,2	1.222,6
Refunds	4,6	26,4	25,8	31,9	20,2	18,6
Intervention, of which :	57,3	273,1	433,6	538,7	639,0	1.204,0
- private storage aid	22,5	71,4	85,7	108,4	142,5	135,6
- compulsory distillation						
- of by-products of						
- wine-making	8,9	0,1	0,3	9,0	63,1	88,6
- others (mainly distil.)	14,5	194,5	314,9	390,5	391,4	852,4
TOBACCO	225,4	309,3	361,8	622,6	671,3	776,4
Refunds	3,7	4,5	5,8	17,3	27,9	36,5
Intervention	221,7	304,8	356,0	605,3	643,4	739,9

: OTHER SECTORS, of which :	40,2	38,2	46,7	53,4	55,6	51,5
: - seeds	30,1	32,0	38,8	43,4	43,0	42,4
: - hops	10,1	6,2	5,9	5,4	8,2	8,4
: MILK AND MILK PRODUCTS	4.527,5	4.752,0	3.342,7	3.327,7	4.396,1	5.441,7
: Refunds	2.087,9	2.745,9	1.886,3	1.521,3	1.326,8	1.943,4
: Intervention, of which :	2.439,6	2.006,1	1.456,4	1.806,4	3.069,3	3.498,3
: - aid for skimmed milk	1.310,2	1.281,6	1.157,4	1.310,5	1.630,7	1.841,3
: - storage of skimmed milk	361,1	20,6	83,4	135,4	634,5	819,5
: - storage of butter	475,6	439,5	214,7	196,6	410,8	830,9
: - disposal of butter	154,9	207,6	211,8	414,1	496,4	450,1
: - financial participation :						
: - by milk producers	- 94,2	- 222,9	- 478,5	- 537,3	- 527,4	- 749,2
: - expansion of the markets:	110,3	109,4	106,2	105,7	154,2	183,7
: BEEF/VEAL	748,2	1.363,3	1.436,9	1.158,6	1.736,5	2.546,8
: Refunds	270,2	715,5	825,2	643,5	828,2	1.392,7
: Intervention, of which :	478,0	647,8	611,7	515,1	908,3	1.154,1
: - public and priv. storage:	417,2	504,1	393,1	341,5	632,4	814,5
: - calf premiums	60,3	77,7	102,4	74,4	103,0	152,4
: SHEEP- AND GOATMEAT	-	53,5	191,5	251,7	305,6	433,5
: Refunds	-	-	-	-	0,0	-
: Intervention	-	53,5	191,5	251,7	305,6	433,5
: PIGMEAT	104,9	115,6	154,6	111,6	145,0	195,9
: Refunds	78,4	91,6	132,6	96,1	120,2	157,0
: Intervention	26,5	24,0	22,0	15,5	24,8	38,9
: EGGS AND POULTRYMEAT	79,5	85,5	83,9	103,9	123,3	69,8
: Refunds	79,5	85,5	83,9	103,9	123,3	69,8
: - eggs	16,0	17,5	18,1	24,2	30,4	20,4
: - poultrymeat	63,5	68,0	65,8	79,7	92,9	49,4
: NON-ANNEX II PRODUCTS	252,2	221,3	282,4	414,4	343,2	382,4
: Refunds	252,2	221,3	282,4	414,4	343,2	382,4
: FISHERIES	17,0	23,0	28,0	34,0	25,7	15,6
: Refunds	8,5	11,4	12,6	13,8	8,2	0,9
: Intervention	8,5	11,6	15,4	20,2	17,5	14,7
: TOTAL AGRICULTURAL						
: EXPENDITURE	9.732,1	11.016,4	10.902,8	12.092,5	15.431,1	17.995,7
: Accession compensatory						
: amounts	0,2	-	0,1	0,4	0,3	0,3
: Monetary compensatory						
: amounts	708,4	298,5	238,3	312,7	488,3	375,9
: TOTAL EXPENDITURE	10.440,7	11.314,9	11.141,2/10.980,2	12.405,6	15.919,7/15.811,6	18.371,9/18.346,4
: EAGGF-GUARANTEE SECTION			(2)		(3)	(4)

(1) The expenditure is based on the declarations from the Member States under the advance payments arrangement and charged to each year in accordance with Article 97 of the Financial Regulation.

(2) Including the reduction in expenditure of 161 m ECU disallowed when the 1974/75 accounts were cleared.

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

(4) Including the reduction in expenditure of 25.5 m ECU when the 1978/79 account were cleared

ANNEX 4 : BREAKDOWN OF EXPENDITURE BY SECTOR AND ECONOMIC CATEGORY - 1984

(m ECU)								
SECTOR	Total Expenditure	Export refunds	Breakdown of expenditure by sector and economic category					Total
			Intervention					
			Storage (1)	Withdrawal and similar operations	Price compensatory measures	Guidance premiums		
1	2 = 3 + 8	3	4	5	6	7	8=4+5+6+7	
Cereals	1.650,0	918,3	314,3	-	417,4 (2)	-	731,7	
Rice	47,8	26,9	-	-	20,9	-	20,9	
Sugar	1.631,5	1.190,0	429,8 (3)	-	11,7	-	441,5	
Olive oil	1.096,4	8,1	66,6	-	1.021,7	-	1.088,3	
Oilseeds, of which :	655,6	0,4	2,1	-	653,1	-	655,2	
- colza, rape and sunflower seeds	613,5	0,4	2,1	-	611,0	-	613,1	
Protein plants, of which:	215,6	-	-	-	215,6	-	215,6	
- peas, and field beans	139,4	-	-	-	139,4	-	139,4	
- dried fodder	76,1	-	-	-	76,1	-	76,1	
Fibre plants, of which :	108,0	-	-	-	108,0	-	108,0	
- flax and hemp	19,2	-	-	-	19,2	-	19,2	
- cotton	88,2	-	-	-	88,2	-	88,2	
- silkworms	0,6	-	-	-	0,6	-	0,6	
Fruit and vegetables	1.454,6	58,6	-	446,1	949,9 (4)	-	1.396,0	
Wine	1.222,6	18,6	135,6	852,4 (5)	216,0 (6)	-	1.204,0	
Tobacco	776,4	36,5	28,2	-	711,7	-	739,9	
Other sectors, of which :	51,5	-	-	-	51,5	-	51,5	
- seeds	42,4	-	-	-	42,4	-	42,4	
- hops	8,4	-	-	-	8,4	-	8,4	
- beekeeping	0,7	-	-	-	0,7	-	0,7	
Milk and milk products, of which :	5.441,7	1.943,4	1.710,4	-	1.728,8 (7)	59,1 (8)	3.498,3	
- skimmed milk	3.014,4	353,7	819,5 (9)	-	1.841,2	-	2.660,7	
- butter	1.766,3	589,7	830,9	-	345,7	-	1.176,6	
Beef/Veal	2.546,8	1.392,7	814,5	-	187,2	152,4 (10)	1.154,1	
Sheep- and goatmeat	433,5	-	-	-	433,5	-	433,5	
Pigmeat	195,9	157,0	38,9	-	-	-	38,9	
Eggs and poultrymeat	69,8	69,8	-	-	-	-	-	
Non-Annex II products	382,4	382,4	-	-	-	-	-	
Fisheries	15,6	0,9	-	14,7	-	-	14,7	
SUBTOTAL	17.995,7	6.203,6	3.540,4	1.313,2	6.727,0	211,5	11.792,1	
%	100,0	34,5	19,6	7,3	37,4	1,2	65,5	
Compensatory amounts	376,2	415,5	-	-	- 39,3	-	- 39,3	
TOTAL	18.371,9	6.619,1	3.540,4	1.313,2	6.687,7	211,5	11.752,8	
%	100,0	36,0	19,3	7,1	36,4	1,2	64,0	

FOOTNOTES TO ANNEX 4

- 1) Private and public storage. Details of expenditure on storage are given in Annex 6 .
- 2) Including production refunds (175.5 m ECU) and aid for durum wheat (200.3 m ECU).
- 3) Reimbursement of private storage costs.
- 4) Promotion (19.4 m ECU) and processing (103.6 m ECU) of Community citrus fruits + intervention in respect of processed products (826.9 m ECU).
- 5) Distillation measures (852.4 m ECU).
- 6) Aid for the re-storage of table wines (12.4 m ECU) and aid for concentrated wine musts (126.6 m ECU).
- 7) The linear and additional co-responsibility levies (749.2 ECU) have been deducted.
- 8) Milk non-marketing and dairy herd conversion premiums.
- 9) Including 772.6 m ECU for skimmed milk powder used for feeding pigs and poultry.
- 10) Calving premiums to promote the restocking of herds.

Annex 5 : BREAKDOWN OF EXPENDITURE BY SECTOR AND ECONOMIC CATEGORY

(m ECU)										
	1980	%	1981	%	1982	%	1983	%	1984	%
			(x)				(x)		(x)	
Total expenditure (including CAs)	11.314,9	100,0	11.141,2	100,0	12.405,6	100,0	15.919,7	100,0	18.371,9	100,0
Refunds (R)	5.695,0	50,3	5.208,6	46,8	5.053,7	40,8	5.559,7	35,0	6.619,1	36,0
Intervention (I)	5.619,9	49,7	5.932,6	53,2	7.351,9	59,2	10.360,0	65,0	11.752,8	64,0
Cereals (excluding rice)	1.669,0	14,8	1.921,4	17,2	1.824,5	14,7	2.441,2	15,3	1.650,0	9,0
R	1.174,7	10,4	1.206,3	10,8	1.064,9	8,6	1.525,0	9,6	918,3	5,0
I	494,3	4,4	715,1	6,4	759,6	6,1	916,2	5,7	731,7	4,0
Sugar	575,2	5,1	767,5	6,9	1.241,9	10,0	1.316,2	8,3	1.631,5	8,9
R	286,2	2,5	409,2	3,7	744,0	6,0	758,1	4,8	1.190,0	6,5
I	289,0	2,6	358,3	3,2	497,9	4,0	558,1	3,5	441,5	2,4
Fruit and vegetables	687,3	6,1	641,1	5,8	914,3	7,4	1.196,1	7,5	1.454,6	7,9
R	41,3	0,4	42,8	0,4	59,5	0,5	58,1	0,4	58,6	0,3
I	646,0	5,7	598,3	5,4	854,8	6,9	1.138,0	7,1	1.396,0	7,6
Milk and milk products	4.752,0	42,0	3.342,7	30,0	3.327,7	26,8	4.396,1	27,6	5.441,7	29,6
R	2.745,9	24,3	1.886,3	16,9	1.521,3	12,3	1.326,8	8,3	1.943,4	10,6
I	2.006,1	17,7	1.456,4	13,1	1.806,4	14,5	3.069,3	19,3	3.498,3	19,0
Beef/Veal	1.363,3	12,0	1.436,9	12,9	1.158,6	9,3	1.736,5	10,9	2.546,8	13,9
R	715,5	6,3	825,2	7,4	643,5	5,2	828,2	5,2	1.392,7	7,6
I	647,8	5,7	611,7	5,5	515,1	4,1	908,3	5,7	1.154,1	6,3
Other products	2.268,1	20,0	3.031,6	27,2	3.938,6	31,8	4.833,6	30,4	5.647,3	30,7
R	731,4	6,4	838,8	7,6	1.020,5	8,2	1.063,5	6,7	1.116,1	6,1
I	1.536,7	13,6	2.192,8	19,6	2.918,1	23,6	3.770,1	23,7	4.531,2	24,6

ANNEX 6

BREAKDOWN OF INTERVENTION IN RESPECT OF STORAGE COSTS IN 1984

m ECU

: PRODUCTS	: Private storage	: Public storage	: of which		: Difference between buying- and selling prices (1)
			: Technical costs	: Financial costs	
: Cereals	: -	: 314,3	: 199,2	: 92,7	: 22,4
: Sugar	: 429,5 (2)	: 0,4	: 0,3	: 0,1	: p.m.
: Olive oil	: -	: 66,6	: 31,5	: 21,3	: 13,8
: Oilseeds	: -	: 2,1	: 0,3	: 0,1	: 1,7
: Flax/hemp	: -	: -	: -	: -	: -
: Wine	: 135,6	: -	: -	: -	: -
: Tobacco	: -	: 28,2	: 6,2	: 1,5	: 20,5
: Skimmed milk powder	: -	: 819,4	: 33,7	: 107,1	: 678,6
: Butter	: 152,4 (3)	: 678,6	: 134,5	: 233,1	: 311,0
: Cheese	: 60,0	: -	: -	: -	: -
: Beef/Veal	: 14,1	: 800,4	: 135,9	: 58,8	: 605,7
: Pigeat	: 38,9	: -	: -	: -	: -
: TOTAL	: 830,5	: 2.710,0	: 541,6	: 514,7	: 1.653,7

- (1) Part of this difference may be due either to sales by tender on the world market (in which case the equivalent of the export refund is included in the selling price) or to special disposal measures on the internal market.
- (2) Storage costs in the sugar sector are covered by charging storage levies to sugar manufacturers.
- (3) Including special measures to dispose of butter held in private storage (66.3 m ECU).

ANNEX 7

QUANTITY AND VALUE OF PRODUCTS IN PUBLIC STORAGE

PRODUCT	Situation at 31.12.82 (1)		Situation at 30.11.83 (1)	
	Quantity (tonnes)	Value (2) (m ECU)	Quantity (tonnes)	Value (2) (m ECU)
Common wheat	6.806.383	1.278,741	4.448.350	872,397
Common wheat not suitable for bread-making	13.972	2,746	2.014.940	390,839
Barley	1.672.888	322,546	1.636.448	319,733
Rye	311.499	63,140	441.427	91,884
Durum wheat	736.811	186,616	853.022	226,849
Sugar	-	-	42.900	25,701
Olive oil	120.745	174,515	167.280	272,560
Colza	-	-	58.368	26,227
Tobacco - leaf	3.838	2,946	3.194	2,756
Tobacco - processed	11.373	9,372	6.562	5,168
Tobacco - baled	15.378	18,937	4.455	5,605
Skimmed milk powder	957.201	1.457,849	773.377	1.242,394
Butter	686.278	2.474,586	972.760	3.536,807
Beef (carcasses)	301.380	762,335	468.007	1.297,084
Boned beef	88.704	280,157	127.469	434,778
TOTAL		7.034,486		8.750,782

- (1) Article 6(1) of Regulation (EEC) No 3184/83 lays down that category 2 expenditure to be declared for a year is calculated on the basis of the operations carried out during the period from December of one year to November the next year.
- (2) The figures in ECU were calculated by applying to the amounts given in national currency the budgetary rates which applied for the purposes of converting into ECU the expenditure for November.

ANNEX 8

**Breakdown of intervention expenditure in the form of price
compensation aids
(1984 data)**

(m ECU)

SECTOR	PRODUCTION AID	PROCESSING AID	TOTAL
Cereals	241,9	175,5	417,4
Rice	20,9	-	20,9
Sugar	8,6	3,1 (1)	11,7
Olive oil	997,9	23,8	1.021,7
Oilseeds, of which :	653,1	-	653,1
- colza, rape and sunflower seeds	611,0	-	611,0
Protein plants, of which :	215,6	-	215,6
- peas and field beans	139,4	-	139,4
- dried fodder	76,1	-	76,1
Textile plants, of which :	108,0	-	108,0
- flax and hemp	19,2	-	19,2
- cotton	88,2	-	88,2
Fruit and vegetables	19,4	930,5 (2)	949,9
Wine	216,0	-	216,0
Tobacco	711,7	-	711,7
Other sectors, of which :	51,5	-	51,5
- seeds	42,4	-	42,4
- hops	8,4	-	8,4
Milk products, of which:	-22,5	1751,3	1728,8
- skimmed milk	540,0(3)	1301,2(4)	1841,2
- butter	-	450,1	450,1
- co-responsibility (5)	-749,2	-	-749,2
Beef/veal	187,2(6)	-	187,2
Sheepmeat	433,5	-	433,5
SUBTOTAL	3842,8	2884,2	6727,0
Intra-Community MCAs	-	-	-
+ accession CAs	-39,3	-	-39,3
GRAND TOTAL	3803,5	2884,2	6687,7

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

ANNEXE 9

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

Year	EAGGF Guarantee expenditure ('000 m ECU)		Community gross domestic product at market prices ('000 m ECU) (source : CRONOS)	EAGGF Guarantee expenditure as % of Community gross domestic product	
	Gross	Minus agricultural levies		Gross	Net
a	b	c	d	e = 100 b/d	f = 100 c/d
1976	5,587	4,414	1.291,4	0,43	0,34
1977	6,830	4,692	1.440,0	0,47	0,33
1978	8,673	6,390	1.598,1	0,54	0,40
1979	10,440	8,297	1.799,0	0,58	0,46
1980	11,315	9,313	2.026,9	0,56	0,46
1981	10,980	9,233	2.222,7	0,49	0,42
1982	12,406	10,178	2.422,9	0,51	0,42
1983	15,812	13,517	2.592,0 (*)	0,61 (*)	0,52 (*)
1984	18,346	15,910	2.770,8 (*)	0,66 (*)	0,57 (*)

(*) Provisional

ANNEX 10

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

m ECU

Measure	1977 (from 16.9	1978	1979	1980	1981	1982	1983	1984	16.9.77 to 31.12.84
A. Revenue from co-responsibility levy (1)	24,1	156,1	94,2	222,9	478,5	537,3	527,4	699,7	2.740,2
B. Total expenditure	7,5	53,4	110,3	109,4	117,1	197,7	335,1	550,6	1.481,1
a) school milk (R/1080/77)	-	10,3	30,-	45,7	41,4	49,1	59,8	88,3	324,6
b) butter for the manufacture of ice-cream (R/232/75, R/262/79, R/1932/81)	7,5	28,5	23,8	24,-	24,4	22,6	30,9	28,4	190,1
c) butter for pastry: manufacture (R/262/79, R/1932/81, R/442/84)	-	-	-	-	-	-	-	125,7	125,7
d) concentrated butter for dir. consumption (R/349/73, R/649/78)	-	4,5	3,6	5,1	7,3	5,7	5,4	7,4	39,-
e) promotion, advertising and market research in the Community (R/723/78))))))))))
f) market research outside the Community (R/1993/78, R/1024/78)	)	10,1)	)	)	)	)	)	)	307,6
g) improvement of the quality of milk (R/1271/78)	)	)	15,5	8,-	8,8	6,5	10,6	11,7)
h) disposal for pig and poultry feed (R. 368/77, 443/77, 1844/77)	)	)	)	)	)	88,2	168,4	237,5	494,1
EXPENDITURE/REVENUE (%)	31,1%	34,2%	117,1%	49,1%	24,5%	36,8%	63,5%	78,7%	54,1%

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

ANNEX 11

EQUALIZATION OF STORAGE COSTS FOR SUGAR

A. COMMUNITY SUGAR

Situation at 1.03.1985

Sugar year	Total levies (ECU)	Total reimbursement (ECU)	Annual balance		Cumulative balance		Duration of storage (months)
			absolute (ECU)	% (a)	absolute (ECU)	% (a)	
1968/69	64.844.437,00	63.916.054,19	+ 928.382,81	+ 1,43	+ 928.382,81	+ 1,43	5,63
1969/70	65.226.052,11	69.848.500,70	- 4.622.448,59	- 7,09	3.694.065,78	- 2,84	6,13
1970/71	69.029.052,44	65.111.106,99	+ 3.917.945,45	+ 5,68	223.879,67	+ 0,11	5,38
1971/72	97.151.231,54	92.680.188,23	+ 4.471.043,31	+ 4,60	4.694.922,98	+ 1,58	5,94
1972/73	91.067.000,23	90.747.372,33	+ 319.627,90	+ 0,35	5.014.550,88	+ 1,29	5,81
1973/74	101.755.638,48	92.645.695,20	+ 9.109.943,28	+ 8,95	14.124.494,16	+ 2,89	4,80
1974/75	104.267.684,38	97.929.484,41	+ 6.338.199,97	+ 6,08	20.462.694,13	+ 3,45	4,64
1975/76	109.434.955,76	160.690.238,39	- 51.255.282,63	- 46,84	30.792.588,50	- 4,38	6,24
1976/77	201.167.703,48	184.974.737,03	+ 16.192.966,45	+ 8,05	14.599.622,05	- 1,62	5,99
1977/78	233.088.197,63	230.546.438,85	+ 2.541.758,78	+ 1,09	12.057.863,27	- 1,06	5,84
1978/79	248.919.042,20	239.531.569,30	+ 9.387.472,90	+ 3,77	2.670.390,37	- 0,19	6,35
1979/80	239.233.165,31	251.115.042,90	- 11.881.877,59	- 4,97	14.552.267,96	- 0,90	6,17
1980/81	326.429.664,49	316.380.967,10	+ 10.048.697,39	+ 3,08	4.503.570,57	- 0,23	6,09
1981/82	407.400.747,70	432.953.093,58	- 25.552.345,88	- 6,27	30.055.916,45	- 1,27	6,50
1982/83	478.687.704,25	541.149.513,66	- 62.461.809,41	- 13,05	92.517.725,86	- 3,26	7,63
1983/84 (b)	(203.370.477,25)	(211.820.191,47)	(- 8.449.714,22)	(- 4,15)	(- 100.967.440,08)	(- 3,32)	-
1983/84	448.943.739,25	465.015.450,03	- 16.071.710,78	- 3,58	108.589.436,64	- 3,30	7,72
1984/85 (b)	(236.288.202,00)	(161.789.267,04)	(+ 74.498.934,96)	(+ 31,53)	(- 34.090.501,68)	(- 0,97)	-

B. PREFERENTIAL SUGAR

1977/78	10.160.109,06	9.681.379,28	+ 478.729,78	+ 4,71	478.729,78	+ 4,71	2,26
1978/79	10.015.237,46	7.425.328,27	+ 2.589.909,19	+ 25,86	3.068.638,97	+ 15,21	1,61
1979/80	7.164.931,60	6.909.842,13	+ 255.089,47	+ 3,56	3.323.728,44	+ 12,16	1,54
1980/81	6.209.481,54	11.606.658,36	- 5.397.176,82	- 86,91	2.073.448,38	- 6,18	2,07
1981/82	13.695.934,80	13.194.653,74	+ 501.281,06	+ 3,66	1.572.167,32	- 3,33	1,84
(c)							

(a) % of levies

(b) July to December only.

(c) As from the 1982/83 marketing year, equalization of storage costs has been suspended for preferential sugar. (Regulation (EEC) No 1785/81, Article 8 (2)(a)).

ANNEX 12

PRODUCTION LEVIES IN THE SUGAR SECTOR

(Application of Article 28 of Regulation (EEC) No 1785/81)

Situation at 1.03.1985

Marketing year	Surplus	Average	Total	Production	Losses	Levies charged as %	
	available for export (a) (1000 t)	loss (b) (ECU/t)	loss (2 x 3) (m ECU)	levies collected (m ECU)	not covered (4 - 5) (m ECU)	of intervention price of white sugar <u>A Sugar</u> <u>B Sugar</u>	
1	2	3	4	5	6	7a	7b
1981/82 I (c)	1.889	252,61	477	410	67	2,0	32,0
II (d)	1.889	252,61	477	410	67		
1982/83 I	2.038	351,12	717	517	200	2,0	39,5
II	3.927	303,77	1.193	927	265		
1983/84 I	1.673	352,20	589	453	136	2,0	39,5
II	5.600	321,94	1.803	1.380	422		
1984/85 I	1.650	403,78	666	507	159	2,0	39,5
(e) II	7.250	343,65	2.491	1.887	604		

- (a) Quantities of A and B sugar and isoglucose minus quantities of sugar and isoglucose sold for consumption on internal Community market.
- (b) Export commitment.
- (c) Result of current marketing year.
- (d) Cumulative result as from 1981/82 marketing year pursuant to Article 28(2) and adjusted in accordance with Article 29(1) of Regulation (EEC) No 1785/81.
- (e) Estimate for fixing of advances on levies for 1984/85.

ANNEX 13

GUARANTEE SECTION ADVANCES AND FUNDS AVAILABLE IN MEMBER STATES FOR 1984

Date of decision	BELGIUM BFR	DENMARK DKR	GERMANY DM	GREECE DRA	FRANCE FF	IRELAND IRL	ITALY LIT	LUXEMBOURG LFR	NETHERLANDS HFL	UNITED KINGDOM UKL	EEC TOTAL ECU
21.12.83	2.200.000.000,-	310.000.000,-	470.000.000,-	6.800.000.000,-	1.950.000.000,-	26.600.000,-	377.000.000.000,-	10.000.000,-	257.000.000,-	85.800.000,-	
12.01.84	700.000.000,-	167.000.000,-	280.000.000,-	3.800.000.000,-	1.095.000.000,-	14.200.000,-	204.000.000.000,-	5.000.000,-	138.000.000,-	46.000.000,-	
20.01.84	1.990.000.000,-	699.000.000,-	470.000.000,-	5.700.000.000,-	2.320.000.000,-	49.000.000,-	450.000.000.000,-	21.000.000,-	278.000.000,-	110.000.000,-	
09.02.84	-	-	-	-	-	-	-	-	156.000.000,-	-	
16.02.84	1.724.000.000,-	591.000.000,-	514.000.000,-	3.825.000.000,-	997.000.000,-	60.700.000,-	525.000.000.000,-	4.700.000,-	337.400.000,-	90.000.000,-	
27.02.84	576.000.000,-	199.000.000,-	175.000.000,-	1.275.000.000,-	333.000.000,-	20.300.000,-	175.000.000.000,-	3.300.000,-	112.600.000,-	30.000.000,-	
19.03.84	3.600.000.000,-	512.000.000,-	662.000.000,-	2.630.000.000,-	1.652.000.000,-	62.800.000,-	495.000.000.000,-	28.000.000,-	329.000.000,-	104.000.000,-	
11.04.84	-	-	-	-	-	-	-	-	200.000.000.000,-	-	
17.04.84	2.172.000.000,-	834.000.000,-	578.000.000,-	2.013.000.000,-	2.504.000.000,-	43.200.000,-	313.000.000.000,-	9.000.000,-	503.000.000,-	82.800.000,-	
16.05.84	2.000.000.000,-	481.000.000,-	500.000.000,-	9.625.000.000,-	2.020.000.000,-	46.000.000,-	305.000.000.000,-	37.000.000,-	324.000.000,-	67.000.000,-	
20.06.84	1.800.000.000,-	640.000.000,-	572.000.000,-	8.984.000.000,-	1.822.000.000,-	57.000.000,-	227.000.000.000,-	-	448.000.000,-	123.000.000,-	
16.07.84	-	-	-	2.500.000.000,-	-	-	-	-	-	-	
23.07.84	2.381.000.000,-	366.000.000,-	680.000.000,-	7.256.000.000,-	1.470.000.000,-	35.000.000,-	283.000.000.000,-	-	513.000.000,-	82.500.000,-	
13.08.84	2.391.000.000,-	531.000.000,-	600.000.000,-	5.974.000.000,-	1.718.000.000,-	35.600.000,-	290.000.000.000,-	-	301.000.000,-	88.000.000,-	
19.09.84	1.416.400.000,-	200.800.000,-	220.800.000,-	3.800.000.000,-	811.600.000,-	25.920.000,-	250.229.600.000,-	-	202.960.000,-	48.720.000,-	
04.10.84	2.124.600.000,-	301.200.000,-	331.200.000,-	5.700.000.000,-	1.217.400.000,-	38.880.000,-	375.344.400.000,-	-	304.440.000,-	73.080.000,-	
17.10.84	1.429.000.000,-	383.300.000,-	329.200.000,-	3.367.000.000,-	1.038.000.000,-	24.600.000,-	366.399.000.000,-	-	175.700.000,-	45.600.000,-	
05.11.84	1.434.000.000,-	384.700.000,-	330.800.000,-	3.380.000.000,-	1.042.000.000,-	24.700.000,-	367.800.000.000,-	-	176.300.000,-	45.700.000,-	
21.11.84	2.279.000.000,-	379.000.000,-	395.200.000,-	4.796.000.000,-	1.292.000.000,-	29.600.000,-	133.549.000.000,-	28.000.000,-	292.400.000,-	59.600.000,-	
05.12.84	1.179.000.000,-	252.000.000,-	268.300.000,-	1.952.000.000,-	1.259.000.000,-	42.500.000,-	57.000.000.000,-	19.000.000,-	127.000.000,-	51.500.000,-	
19.12.84	-	76.400.000,-	26.800.000,-	-	209.000.000,-	7.000.000,-	-	5.000.000,-	3.700.000,-	-	
TOTAL FUNDS				249.992.048(1)							
AVAILABLE (2)	31.396.000.000,-	7.154.600.000,-	7.403.300.000,-	83.626.992.048,-	24.750.000.000,-	643.600.000,-	5.394.322.000.000,-	160.000.000,-	4.979.500.000,-	1.233.300.000,-	
TOTAL IN											
ECU (3)	688.806.906,44	876.147.759,15	3.300.259.287,26	963.188.685,97	3.596.632.401,99	885.438.268,27	3.910.943.877,96	3.511.611,59	1.971.144.934,28	2.111.946.949,49	18.308.020.682,40

(1) Expenditure not eligible for 1983 and repaid in 1984.

(2) The advance for April takes account of balances remaining available at end of 1983.

(3) Including exchange differences.

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ANNEX 14

PREMIUMS (100 %) : ADVANCES TO MEMBER STATES FOR 1984 (1)

: Date of :	BELGIUM	DENMARK	GERMANY	GREECE	FRANCE	IRELAND	ITALY	LUXEMBOURG	NETHERLANDS	U.K.	EEC TOTAL
: decision :	BFR	DKR	DM	DRA	FF	IRL	LIT	LFR	HFL	UKL	ECU
: 21.12.83 :	15.000.000,-	6.500.000,-	12.000.000,-	-	13.000.000,-	400.000,-	-	1.500.000,-	2.200.000,-	921.000,-	
: 20.01.84 :	14.000.000,-	10.000.000,-	18.500.000,-	-	5.600.000,-	350.000,-	-	-	700.000,-	1.770.000,-	
: 16.02.84 :	6.000.000,-	4.500.000,-	14.000.000,-	-	3.100.000,-	300.000,-	-	8.700.000,-	700.000,-	500.000,-	
: 19.03.84 :	15.000.000,-	6.500.000,-	12.100.000,-	-	15.800.000,-	100.000,-	-	2.100.000,-	2.700.000,-	1.450.000,-	
: 17.04.84 :	10.000.000,-	16.000.000,-	-	-	16.000.000,-	250.000,-	-	-	-	900.000,-	
: 16.05.84 :	10.000.000,-	7.000.000,-	-	-	13.300.000,-	200.000,-	-	1.000.000,-	-	1.100.000,-	
: 20.06.84 :	-	4.000.000,-	5.000.000,-	-	8.000.000,-	300.000,-	-	-	1.000.000,-	1.000.000,-	
: 13.07.84 :	9.000.000,-	5.000.000,-	200.000,-	-	9.000.000,-	250.000,-	-	-	1.000.000,-	300.000,-	
: 13.08.84 :	11.000.000,-	6.500.000,-	6.000.000,-	-	3.000.000,-	250.000,-	-	-	1.300.000,-	1.100.000,-	
: 19.09.84 :	-	2.600.000,-	4.000.000,-	-	3.080.000,-	100.000,-	-	280.000,-	1.200.000,-	440.000,-	
: 10.10.84 :	-	3.900.000,-	6.000.000,-	-	4.620.000,-	150.000,-	-	420.000,-	1.800.000,-	660.000,-	
: 17.10.84 :	9.000.000,-	6.800.000,-	1.600.000,-	-	5.500.000,-	190.000,-	-	1.800.000,-	1.900.000,-	1.100.000,-	
: 5.12.84 :	-	5.300.000,-	18.500.000,-	-	2.100.000,-	120.000,-	-	1.000.000,-	500.000,-	1.700.000,-	
: TOTAL :											
: FUNDS :	99.000.000,-	84.600.000,-	97.900.000,-	-	102.100.000,-	2.960.000,-	-	16.800.000,-	15.000.000,-	12.941.000,-	
: AVAILABLE :											
: (2) :											
: TOTAL IN :											
: ECU (3) :	2.173.684,78	10.358.202,18	43.705.770,97	-	14.827.532,70	4.068.753,66	-	367.132,73	5.947.628,30	22.093.272,28	103.541.977,60

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

(2) The advance for April takes account of balances remaining available at the end of 1983.

(3) Including exchange differences.

ANNEX 15

Funds available in Member States for 1984 : Guarantee Section (excluding premiums)

m ECU

Member State	JAN.	FEB.	MARCH	APRIL	MAY	JUNE	JULY	AUG.	SEPT.	OCT.	NOV.	DEC.	AVERAGE	
BELGIUM	A:	0,4	3,9	9,7	1,6	15,7	8,9	7,9	2,7	2,4	14,2	5,8	18,1	1,0
	B:	63,0	43,3	49,9	78,0	47,6	43,9	39,5	52,2	52,7	78,3	63,3	76,7	57,4
	C:	63,4	47,2	59,6	76,4	63,3	52,8	47,4	54,9	55,1	64,1	57,5	58,6	58,4
	D:	59,5	37,4	61,3	60,7	54,4	45,0	44,7	52,5	69,3	70,0	75,5	55,7	57,2
	E:	3,9	9,8	1,7	15,7	8,9	7,8	2,7	2,4	14,2	5,9	18,0	2,9	1,2
DENMARK	A:	8,4	36,9	31,2	2,2	0,8	19,3	28,9	30,1	4,5	p.m.	20,5	6,1	0,9
	B:	58,5	85,6	96,6	71,0	102,0	58,5	77,9	44,6	64,9	61,5	94,6	68,9	73,7
	C:	50,1	48,7	65,4	68,8	101,2	77,8	106,8	74,7	69,4	61,5	74,1	75,0	72,8
	D:	87,0	79,9	67,7	69,6	81,7	48,9	76,8	70,2	69,5	81,9	68,0	73,8	72,9
	E:	36,9	31,2	2,3	0,8	19,5	28,9	30,0	4,5	0,1	20,4	6,1	1,2	0,1
GERMANY	A:	4,4	6,3	31,6	26,9	77,9	42,0	25,0	43,9	40,1	3,6	37,9	58,5	8,0
	B:	331,2	208,2	305,3	290,7	258,8	224,0	254,8	304,0	268,1	246,6	294,2	309,8	274,6
	C:	335,6	201,9	273,7	317,6	336,7	266,0	229,8	260,1	228,0	243,0	256,3	251,3	266,6
	D:	341,9	233,9	246,9	240,0	294,7	291,2	273,5	300,1	231,6	281,0	314,5	251,3	275,0
	E:	6,3	31,6	26,8	77,6	42,0	25,2	43,7	40,0	3,6	38,0	58,2	-	8,4
GREECE	A:	1,6	49,5	44,6	37,2	6,8	58,2	48,3	24,5	4,1	10,0	23,2	18,0	3,6
	B:	130,7	70,3	61,7	29,6	22,9	108,8	81,7	67,8	105,9	79,7	73,7	80,3	80,3
	C:	132,3	119,8	106,3	66,8	29,7	50,6	82,2	57,2	71,9	95,9	102,9	91,7	83,9
	D:	82,8	74,3	68,3	59,9	88,3	98,3	106,9	53,2	82,1	73,2	84,1	89,8	80,1
	E:	49,5	45,5	38,0	6,9	58,6	47,7	24,7	4,0	10,2	22,7	18,8	1,9	3,8
FRANCE	A:	30,1	76,0	9,1	61,0	96,6	9,5	20,8	18,3	7,3	4,8	10,6	39,8	3,9
	B:	442,0	336,7	192,6	208,8	363,6	294,0	264,4	213,9	250,1	295,3	302,1	403,8	297,3
	C:	472,1	412,7	201,7	147,8	267,0	303,5	285,2	232,2	242,8	300,1	291,5	364,0	293,4
	D:	396,1	403,6	262,7	244,1	257,5	281,9	267,6	239,5	237,9	310,7	331,0	353,6	298,9
	E:	76,0	9,1	61,0	96,3	9,5	21,6	17,6	7,3	4,9	10,6	39,5	10,4	5,5
IRELAND	A:	0,1	8,1	15,5	19,6	26,4	0,6	12,8	12,9	4,4	0,8	13,0	14,1	4,2
	B:	56,1	67,4	111,1	86,1	59,2	63,1	78,1	47,8	48,8	89,4	68,2	110,1	73,8
	C:	56,2	59,3	95,6	105,7	85,6	62,5	90,9	60,7	53,2	88,6	81,2	96,0	78,0
	D:	64,3	74,9	76,0	79,3	86,2	49,7	77,9	56,4	54,0	75,6	95,1	95,0	73,7
	E:	8,1	15,6	19,6	26,4	0,6	12,8	13,0	4,3	0,8	13,0	13,9	1,0	4,3
ITALY	A:	0,7	95,7	62,2	2,8	104,0	120,8	146,0	44,5	29,8	120,0	57,7	7,4	8,3
	B:	423,6	328,6	509,1	500,3	226,0	220,9	164,2	204,8	210,8	451,6	530,5	138,1	325,7
	C:	424,3	232,9	446,9	497,5	330,0	341,7	310,2	249,3	240,6	331,6	472,8	130,7	334,0
	D:	519,9	295,5	450,0	393,6	209,5	195,6	265,7	219,5	361,6	389,2	480,1	129,9	325,8
	E:	95,6	62,6	3,1	103,9	120,5	146,1	44,5	29,8	121,0	57,6	7,3	0,8	8,2
LUXEMBOURG	A:	p.m.	p.m.	0,1	p.m.	0,3	p.m.	0,8	0,2	0,4	p.m.	p.m.	p.m.	0,2
	B:	0,3	0,4	0,2	0,6	0,2	0,8	-	-	-	-	-	1,0	0,3
	C:	0,3	0,4	0,3	0,6	0,5	0,8	0,8	0,2	0,4	0,4	p.m.	1,0	0,5
	D:	0,3	0,3	0,3	0,3	0,5	p.m.	0,6	0,2	0,1	0,4	p.m.	0,9	0,3
	E:	p.m.	0,1	p.m.	0,3	p.m.	0,8	0,2	0,4	0,3	p.m.	p.m.	0,1	0,2
NETHERLANDS	A:	8,9	39,4	52,0	5,3	34,9	22,9	73,8	38,6	1,5	16,6	24,2	0,4	19,3
	B:	159,7	171,3	177,2	121,1	199,6	128,6	177,6	203,5	119,2	200,9	139,2	168,5	163,5
	C:	164,6	131,9	145,2	115,8	164,7	105,7	103,8	164,9	117,7	184,3	163,4	168,1	144,2
	D:	203,9	163,9	150,5	150,6	187,6	179,6	142,4	166,4	134,3	160,1	163,7	160,6	163,6
	E:	39,3	32,0	5,3	34,8	22,9	73,9	38,6	1,5	16,6	24,2	0,3	7,5	19,4
UNITED KINGDOM	A:	4,6	53,1	79,7	41,0	21,9	32,4	14,2	18,3	8,6	14,5	48,8	10,2	5,3
	B:	231,8	191,5	210,6	184,8	140,3	112,9	211,0	139,9	148,6	206,0	155,6	183,3	176,4
	C:	227,2	138,4	130,9	143,8	162,2	145,3	225,2	121,6	140,0	220,5	204,4	193,5	171,1
	D:	280,8	217,1	172,8	121,4	129,6	131,3	243,7	130,2	125,5	172,1	193,9	193,0	176,0
	E:	53,6	78,7	41,9	22,4	32,6	14,0	18,5	8,6	14,5	48,4	10,5	0,5	4,9
EEC TOTAL	A:	33,2	110,1	188,7	30,2	120,7	151,2	84,3	16,6	11,9	145,5	23,3	104,0	20,1
	B:	1.892,9	1.503,5	1.714,3	1.571,0	1.420,2	1.255,5	1.398,0	1.292,4	1.231,0	1.735,5	1.727,4	1.533,9	1.523,0
	C:	1.926,1	1.393,2	1.525,6	1.540,8	1.540,9	1.406,7	1.482,3	1.275,8	1.219,1	1.590,0	1.704,1	1.429,9	1.502,9
	D:	2.036,5	1.580,4	1.556,5	1.419,5	1.390,0	1.321,5	1.499,8	1.287,8	1.365,9	1.614,2	1.805,9	1.403,6	1.523,5
	E:	110,4	187,2	30,9	121,3	150,9	85,2	17,5	12,0	146,8	24,2	101,8	26,3	20,6

A = Balance at the beginning of the month at that month's rate.
 B = Advances for the month.
 C = Total available for the month
 D = Expenditure for the month. The February figures take account of the clearance for 1978-79.
 E = Balance still available.

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

ANNEX 16

Funds available in Member States for 1984

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

													(m ECU)	
Member State	JAN.	FEB.	MARCH	APRIL	MAY	JUNE	JULY	AUG.	SEPT.	OCT.	NOV.	DEC.	AVERAGE	
BELGIUM	A:	p.m.	0,33	0,03	p.m.	0,34	0,35	0,57	0,57	0,44	0,68	0,46	0,67	0,37
	B:	0,33	0,31	0,13	0,32	0,22	0,22	-	0,20	0,24	-	0,20	-	0,18
	C:	0,33	0,64	0,16	0,32	0,56	0,57	0,57	0,77	0,68	0,68	0,66	0,67	0,55
	D:	-	0,60	0,16	0,01	0,21	-	-	0,33	-	0,22	-	0,09	0,13
	E:	0,33	0,04	p.m.	0,33	0,35	0,57	0,57	0,44	0,68	0,46	0,66	0,58	0,42
DENMARK	A:	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	0,01	0,01	0,01	p.m.	p.m.	p.m.	
	B:	0,80	1,22	0,55	0,79	1,96	0,85	0,49	0,61	0,79	0,80	0,84	0,66	0,86
	C:	0,80	1,22	0,55	0,79	1,96	0,85	0,49	0,62	0,80	0,81	0,84	0,66	0,86
	D:	0,80	1,23	0,55	0,79	1,96	0,85	0,48	0,61	0,79	0,80	0,84	0,66	0,86
	E:	p.m.	-0,01	p.m.	p.m.	p.m.	p.m.	0,01	0,01	0,01	0,01	p.m.	p.m.	p.m.
GERMANY	A:	1,14	5,71	11,59	10,85	15,26	10,88	5,63	5,43	0,97	2,01	5,59	2,05	6,09
	B:	5,30	8,20	6,20	4,25	-	-	2,23	0,09	2,68	4,47	0,71	8,30	3,54
	C:	6,44	13,91	17,79	15,08	13,26	10,88	7,86	5,52	3,65	6,48	4,30	10,35	9,63
	D:	0,73	2,32	7,03	1,88	2,39	5,22	2,45	4,55	1,63	2,88	2,27	6,81	3,35
	E:	5,71	11,59	10,76	13,20	10,87	5,66	5,41	0,97	2,02	3,60	2,03	3,54	6,28
GREECE	A:													
	B:													
	C:													
	D:													
	E:													
FRANCE	A:	1,93	3,01	2,04	0,87	-0,25	0,04	1,14	1,28	1,36	0,85	1,44	0,65	1,20
	B:	1,88	0,81	0,45	0,36	2,32	1,94	1,16	1,31	0,44	1,12	0,80	0,31	1,07
	C:	3,81	3,82	2,49	1,23	2,07	1,98	2,30	2,59	1,80	1,97	2,24	0,96	2,27
	D:	0,80	1,77	1,62	1,49	2,03	0,83	1,02	1,23	0,95	0,53	1,59	0,99	1,24
	E:	3,01	2,05	0,87	-0,26	0,04	1,15	1,28	1,36	0,85	1,44	0,65	-0,03	1,03
IRELAND	A:	p.m.	p.m.	0,13	0,20	0,04	0,04	0,05	0,04	0,09	0,09	0,13	0,12	0,08
	B:	0,55	0,48	0,41	0,14	0,34	0,28	0,41	0,34	0,35	0,34	0,26	0,17	0,34
	C:	0,55	0,48	0,54	0,34	0,38	0,32	0,46	0,38	0,44	0,43	0,39	0,29	0,42
	D:	0,55	0,35	0,34	0,30	0,34	0,27	0,42	0,29	0,35	0,30	0,26	0,21	0,33
	E:	p.m.	0,13	0,20	0,04	0,04	0,05	0,04	0,09	0,09	0,13	0,13	0,08	0,09
ITALY	A:													
	B:													
	C:													
	D:													
	E:													
LUXEMBOURG	A:	p.m.	-0,01	-0,09	0,05	0,03	0,03	0,05	0,05	p.m.	-0,04	-0,02	0,02	p.m.
	B:	0,03	-	0,19	0,04	-	0,02	-	-	-	0,02	0,04	0,02	0,03
	C:	0,03	-0,01	0,10	0,09	0,03	0,05	0,05	0,05	p.m.	-0,02	0,02	0,04	0,03
	D:	0,04	0,08	0,05	0,06	-	-	-	0,05	0,04	-	-	0,04	0,03
	E:	-0,01	-0,09	0,05	0,03	0,03	0,05	0,05	p.m.	-0,04	-0,02	0,02	p.m.	p.m.
NETHERLANDS	A:	0,67	1,52	1,10	1,07	1,45	1,09	0,57	0,36	-0,57	-0,25	0,63	1,09	0,73
	B:	0,87	0,28	0,27	0,40	-	-	0,40	0,40	0,51	1,18	0,75	0,20	0,44
	C:	1,54	1,80	1,37	1,47	1,45	1,09	0,97	0,76	-0,06	0,93	1,38	1,29	1,17
	D:	0,02	0,70	0,30	0,02	0,36	0,52	0,61	1,33	0,20	0,31	0,30	0,50	0,43
	E:	1,52	1,10	1,07	1,45	1,09	0,57	0,36	-0,57	-0,26	0,62	1,08	0,79	0,74
UNITED KINGDOM	A:	0,38	-0,33	1,18	0,02	0,78	0,75	1,23	1,15	0,01	0,24	-0,41	p.m.	0,42
	B:	1,62	3,08	0,88	2,14	1,53	1,85	1,71	0,50	1,86	1,86	1,88	2,81	1,81
	C:	2,00	2,75	2,06	2,16	2,31	2,60	2,94	1,65	1,87	2,10	1,47	2,81	2,23
	D:	2,34	1,59	2,04	1,36	1,55	1,39	1,78	1,64	1,63	2,50	1,47	2,69	1,83
	E:	-0,34	1,16	0,02	0,80	0,76	1,21	1,16	0,01	0,24	-0,40	p.m.	0,12	0,40
EEC TOTAL	A:	4,12	10,23	15,98	13,04	15,65	13,18	9,24	8,90	2,31	3,59	5,82	4,60	8,89
	B:	11,38	14,38	9,08	8,44	6,37	5,16	6,40	3,45	6,87	9,79	5,48	12,47	8,27
	C:	15,50	24,61	25,06	21,48	22,02	18,34	15,64	12,35	9,18	13,38	11,30	17,07	17,16
	D:	5,28	8,64	12,09	5,89	8,84	9,08	6,76	10,03	5,59	7,54	6,73	11,99	8,20
	E:	10,22	15,97	12,97	15,59	13,18	9,26	8,88	2,32	3,59	5,84	4,57	5,08	8,96

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

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

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ANNEX 17

EXCHANGE RATES - 1984

1) Conversion of monthly expenditure into ECU - Budget rates

: Expenditure:	Rate on :	O.J.:	B	DK	D	GR	F	IRL	I	L	NL	GB
: paid in	:	:	:	:	:	:	:	:	:	:	:	:
: JANUARY	: 18.11.83 - C 314/83	:	: 46,0177	: 8,16147	: 2,26472	: 81,1066	: 6,88906	: 0,727478	: 1371,51	: 46,0177	: 2,53726	: 0,568519
: FEBRUARY	: 20.12.83 - C 345/83	:	: 45,9624	: 8,16751	: 2,25672	: 81,0755	: 6,89089	: 0,726709	: 1369,61	: 45,9624	: 2,53325	: 0,574539
: MARCH	: 20.01.84 - C 16/84	:	: 46,0672	: 8,17828	: 2,25708	: 82,6522	: 6,90646	: 0,729121	: 1374,85	: 46,0672	: 2,53921	: 0,569876
: APRIL	: 20.02.84 - C 48/84	:	: 45,9335	: 8,18476	: 2,24303	: 84,5745	: 6,91723	: 0,728300	: 1387,20	: 45,9335	: 2,53115	: 0,577016
: MAY	: 20.03.84 - C 80/84	:	: 45,6612	: 8,17258	: 2,23382	: 87,9098	: 6,88610	: 0,729904	: 1385,16	: 45,6612	: 2,51990	: 0,590113
: JUNE	: 19.04.84 - C 110/84	:	: 45,5943	: 8,21750	: 2,23252	: 88,4664	: 6,87075	: 0,728731	: 1380,68	: 45,5943	: 2,51948	: 0,593505
: JULY	: 18.05.84 - C 132/84	:	: 45,5692	: 8,21369	: 2,24473	: 88,0194	: 6,89255	: 0,730264	: 1382,15	: 45,5692	: 2,52229	: 0,582873
: AUGUST	: 20.06.84 - C 161/84	:	: 45,5919	: 8,20383	: 2,23683	: 88,7848	: 6,87360	: 0,731075	: 1381,99	: 45,5919	: 2,52082	: 0,589928
: SEPTEMBER	: 20.07.84 - C 193/84	:	: 45,3287	: 8,17749	: 2,23824	: 88,1195	: 6,87019	: 0,729315	: 1375,45	: 45,3287	: 2,52609	: 0,592231
: OCTOBER	: 20.08.84 - C 219/84	:	: 45,1977	: 8,16868	: 2,23819	: 89,6977	: 6,87097	: 0,725247	: 1385,23	: 45,1977	: 2,52565	: 0,591354
: NOVEMBER	: 20.09.84 - C 254/84	:	: 45,2559	: 8,11964	: 2,24338	: 87,7392	: 6,88618	: 0,722886	: 1383,88	: 45,2559	: 2,52825	: 0,586724
: DECEMBER	: 19.10.84 - C 281/84	:	: 45,1008	: 8,04437	: 2,22778	: 91,5826	: 6,83454	: 0,718583	: 1379,55	: 45,1008	: 2,51125	: 0,605958
:	:	:	:	:	:	:	:	:	:	:	:	:

2) Average rates

: Average	: Total exp. in N.C.	:	:	:	:	:	:	:	:	:	:	:
: rate =	: -----	:	: 45,5825	: 8,16615	: 2,24323	: 86,8137	: 6,88158	: 0,726883	: 1379,35	: 45,5854	: 2,52625	: 0,583969
: in ECU	: Total exp. in ECU	:	:	:	:	:	:	:	:	:	:	:

ANNEX 18

EXCHANGE DIFFERENCES - 1984 (1)

				ECU	
Member State	Guarantee (without premiums)	Guarantee premiums (60 %) (2)	Guidance premiums (40 %) (2)		
Belgium	+ 5.032,51	+ 5.429,42	+ 3.619,62		
Denmark	- 49.151,25	+ 22,72	+ 15,14		
Germany	+ 155.551,59	+ 79.907,39	+ 53.271,60		
Greece	- 1.705.454,83	-	-		
France	- 693.531,70	- 4.793,31	- 3.195,51		
Ireland	- 70.690,00	+ 876,12	+ 584,08		
Italy	+ 1.608.317,33	-	-		
Luxembourg	+ 5.675,05	+ 358,64	+ 239,09		
Netherlands	- 157.642,08	+ 9.103,94	+ 6.069,27		
United Kingdom	+ 241.076,95	+ 2.084,42	+ 1.390,20		
EEC Total	- 660.816,43	+ 92.989,34	+ 61.993,49		

(1) For each Member State there is a difference between the balance at the end of each month as converted into ECU at that month's rate and the same balance as converted into ECU at the following month's rate. This table shows the total exchange differences recorded for each Member State for the whole of 1984.

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

ANNEX 19

Amounts withheld from production and consumption aids to olive oil
and fibre flax, and utilization

Schemes	Schemes related to olive oil consumption (Art. 11(6), Reg. 136/66/EEC) Information and promotion schemes		Schemes related to olive oil production (Art. 5(2) and (4), Reg. 136/66/EEC) Establishment of olive cultivation register		Specific schemes concerning fibre flax (Art. 2, Reg. (EEC) No 1308/70) Information and promotion schemes	
	Withheld	Utilization	Withheld	Utilization	Withheld	Utilization
until 1979	314.321,72	-	11.596.900,13	154.567,06	-	-
1980	3.098.684,29	186.053,42	1.913.434,17	-	289.247,16	-
1981	2.628.132,96	228.892,06	2.478.730,34	10.217.221,94	637.358,41	537.151,-
1982	6.366.494,90	2.637.599,46	2.790.623,28	2.533.410,95	949.837,70	996.896,74
1983	116.715,02	178.195,52	7.269.735,60	10.560.376,47	1.218.397,26	244.931,36
1984	- 144.846,62 (1)	4.242.538,35 (2)	15.922.254,88	16.652.197,17	1.153.946,30	1.200.000,- (2)
TOTAL	12.379.502,27	7.473.278,81	41.971.678,40	40.117.773,59	4.248.786,83	2.978.979,10

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

(2) Commitments.

ANNEX 20

EAGGF GUARANTEE SECTION - 1984

IRREGULARITIES REPORTED AND AMOUNTS RECOVERED
Amounts in ECU

R = Refunds
I = Interventions

SECTOR	BELGIUM		DENMARK		GERMANY		GREECE		FRANCE		IRELAND		ITALY		LUXEMBOURG		NETHERLANDS		UTD. KINGDOM		EEC TOTAL		
	A*	B*	A*	B*	A*	B*	A*	B*	A*	B*	A*	B*	A*	B*	A*	B*	A*	B*	A*	B*	A*	B*	
CEREALS					16	1.118.797			2	2.087							4	35.810			22	1.156.694	
I					10	49.221															10	49.221	
TOT					26	1.168.018			2	2.087							4	35.810			32	1.205.915	
MILK AND MILK PRODUCTS																							
I	1	3.684			16	265.064																17	268.748
TOT	1	3.684			16	265.064																17	268.748
PIGMEAT																							
I	1	96.100	4	23.691	1	678.270																6	798.061
TOT	1	96.100	4	23.691	1	678.270																6	798.061
BEEF/VEAL																							
I	2	8.075	2	12.388	2	734.950			1	?							1	15.866	3	29.064	11	800.343	
TOT	2	8.075	2	12.388	2	734.950			1	?							1	15.866	3	29.064	11	800.343	
OILS AND FATS																							
I													1	410.909								1	410.909
TOT													1	410.909								1	410.909
FRUITS & VEGETABLES																							
I					2	89.544							12	1.383.287								14	1.472.831
TOT					2	89.544							12	1.383.287								14	1.472.831
SHEEP MEAT																							
I																							
TOT																							
SUGAR																							
I					2	4.967																2	4.967
TOT					2	4.967																2	4.967
NON-ANNEX II																							
I			2	9.135	5	14.886																7	24.021
TOT			2	9.135	5	14.886																7	24.021
OTHER SECTORS																							
I	1	2.631																				1	2.631
TOT	1	2.631																				1	2.631
WINE																							
I					15	291.057																15	291.057
TOT					15	291.057																15	291.057
FISHERIES																							
I					1	28.112							1	?								1	?
TOT					1	28.112							1	?								2	28.112
MCA's																							
I	1	3.601			3	98.258			3	901	1	56.911					2	76.503	8	300.263	18	536.437	
TOT	1	3.601			3	98.258			3	901	1	56.911					2	76.503	8	300.263	18	536.437	
TOTAL																							
I	3	104.175	8	45.214	25	2.575.015			3	2.087							5	51.676	3	29.064	47	2.807.231	
TOT	2	6.315			45	699.853							14	1.794.196							61	2.500.364	
M.S. TOT																							
I																							
TOT																							
OF WHICH																							
1. AMOUNTS RECOVERED OR EXPENDITURE JUSTIFIED																							
I	2	6.315	7	44.662	16	71.839			1	2.087			2	262.725			1	3.512	5	228.858	34	619.998	
TOT																							
2. AMOUNTS BEING RECOVERED																							
I	4	107.776	1	552	57	3.301.287			5	901	1	56.911	12	1.531.471			6	124.667	6	100.469	92	5.224.034	
TOT																							

A* = Number of cases notified.
B* = Amounts.

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ANNEX 21
 TABLE 21
 QUANTITIES REPORTED AND RECOVERY OF OVERPAYMENTS (AMOUNTS IN ECU)

MEMBER STATE	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	MEMBER STATES
B	2	2	2	2	3	3	4	1	1	3	1	1	1	6	21	6, 730, 261
D	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	9, 461, 974
DK	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1, 284, 437
GR	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1, 784, 885
F	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	1, 310, 262
IRL	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1, 442, 311
IT	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	5, 854, 195
LUX	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1, 137, 580
NL	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	1, 842, 755
UK	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1, 612, 885
BEC	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	30, 867, 913
	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	3, 073, 149

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

ANNEX 22

EAGGF GUARANTEE SECTION

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

(Amounts in ECU)

M.S.	1979	1980	1981	1982	1983	1984	TOTAL MEMBER STATES
B	1 : 20.108	- : -	- : -	- : -	- : -	- : -	1 : 20.108
D	2 : 18.216	3 : 20.334	38 : 284.104	66 : 604.036	115 : 977.396	136 : 1.017.428	360 : 2.921.514
DK	1 : 8.013	2 : 14.254	13 : 119.638	22 : 196.920	31 : 191.700	21 : 91.141	90 : 621.666
FR	3 : 30.661	6 : 53.141	20 : 208.203	29 : 339.097	30 : 338.853	22 : 261.196	110 : 1.231.151
NL	- : -	1 : 10.040	4 : 30.761	8 : 97.073	4 : 23.335	4 : 10.479	21 : 171.703
UK	24 : 149.944	23 : 112.479	15 : 121.571	46 : 207.160	6 : 51.667	4 : 27.882	118 : 670.703
TO-	23 : 148.256	14 : 70.718	8 : 61.801	16 : 61.383	3 : 30.123	2 : 19.252	66 : 391.533
TAL	- : -	- : -	- : -	14 : 156.965	7 : 57.404	8 : 183.628	29 : 397.997
	- : -	- : -	- : -	1 : 4.258	3 : 36.212	- : -	4 : 40.470
	10 : 47.149	27 : 257.274	22 : 118.897	17 : 101.367	43 : 315.335	34 : 234.780	153 : 1.074.802
	2 : 20.284	14 : 100.113	6 : 54.082	3 : 26.980	19 : 111.569	20 : 50.164	64 : 363.192
	40 : 266.078	59 : 443.228	95 : 732.775	172 : 1.408.625	201 : 1.740.655	204 : 1.724.914	771 : 6.316.275
	26 : 176.553	31 : 195.125	31 : 226.282	50 : 386.614	60 : 392.954	47 : 171.036	245 : 1.588.564

FOOD AID

ANNEX 23

SUMMARY OF IMPLEMENTATION FOR 1984
CHAPTER 92 - COMMUNITY FOOD AID

Appropriations available	m ECU	Implementation	m ECU	% utilisation
A. Appropriations for 1984		C. Commitments		
1. Initial appropriations	502,100	1. Total commitments	504,932	99,987
2. Transfers	2,900	2. Automatic carryovers to 1985	7,449	0
		3. Sums lapsed	0,068	0,013
TOTAL X	505,000	TOTAL x = 1 + 3	505,000	100
B. Appropriations for 1983		D. Payments		
1. Automatic carryovers from 1983	216,597	1. <u>Appl. of carryovers from 1983</u>		
2. Non-automatic carryovers	-	a) payments from automatic carryovers	211,700	
TOTAL Y	216,597	b) payments from non-automatic carryovers	-	
		c) lapsed	4,897	
		TOTAL CARRYOVER FROM 1983 y =	216,597	30
		2. <u>Implementation of 1984 appropriations</u>		
		a) payments	510,723	70
		b) impact of 1976-1979 clearance	-13,241	
		c) carryovers to 1985 :		
		- automatic	7,449	
		- non-automatic	-	
		TOTAL CARRYOVER FROM 1984 to 1985	7,449	
		3. <u>Appropriations lapsed</u>		
		a) out of 1984 allocation	0,068	
		b) out of 1983 carryovers	4,897	
		TOTAL APPROPRIATIONS LAPSED	4,966	
TOTAL APPROPRIATIONS AVAILABLE (X+Y)	721,597	TOTAL (x + y)	721,597	100

ANNEX 24

FOOD AID

CASH POSITION AT 31 DECEMBER 1984

		Amount available at 01.01.1984	Advances granted from 01.01.1984 to 31.12.1984	Expenditure declared from 01.01.1984 to 31.12.1984	Financial impact of 1976-1979 clearance	Amount available at 31.12.1984	Adjusted availability at 31.12.1984 (1)
		a	b	c	d	f = a + b - c - d	e
BELGIUM	BFR	- 63.623.721,00	1.746.000.000,00	1.697.655.387,00	- 17.262.462,00	1.983.354,00	1.983.354,00
	ECU	- 1.382.592,37	38.172.338,70	37.139.084,73	- 381.441,13	32.102,73	44.058,87
	DKR	- 123.569,77	31.858.000,00	31.734.156,50	- 72.871.188,00	72.871.461,73	72.871.461,73
DENMARK	ECU	- 15.140,63	3.898.041,99	3.867.790,93	- 8.974.682,13	8.989.792,56	9.030.200,65
	DM	17,54	439.600.000,00	436.317.574,79	- 7.567.982,27	10.850.425,02	10.850.425,02
GERMANY	ECU	7,74	196.022.509,74	194.648.920,89	- 3.373.473,18	4.747.069,77	4.860.169,23
	DR	4.437.304,00	0	0	0	4.437.304,00	4.437.304,00
GREECE	ECU	54.709,53	0	0	0	54.709,53	48.136,86
	FF	77.630.835,57	1.113.300.000,00	1.182.067.090,05	- 3.053.346,65	11.917.092,17	11.917.092,17
FRANCE	ECU	11.268.712,36	161.882.662,00	171.930.260,38	- 443.402,10	1.664.516,08	1.739.777,36
	IRL	3.464.273,14	21.930.000,00	22.960.915,13	- 3.847,19	2.437.205,20	2.437.205,20
IRELAND	ECU	4.762.031,48	30.122.224,25	31.559.344,74	- 5.321,99	3.330.232,98	3.390.436,63
	LIT	2.986.351.613,00	66.075.000.000,00	63.314.521.254,00	144.011.006,00	5.602.819.353,00	5.602.819.353,00
ITALY	ECU	2.177.418,77	47.861.596,71	45.836.084,80	104.063,22	4.098.867,46	4.037.020,56
	LFR	60.792,00	44.060.000,00	44.116.241,00	9.427,00	4.696,00	4.696,00
LUXEMBOURG	ECU	1.324,97	968.537,63	970.173,25	208,30	518,95	104,32
	HFL	- 1.088.867,24	116.410.000,00	119.903.581,91	- 413.666,29	4.168.782,86	4.168.782,86
NETHERLANDS	ECU	- 429.150,83	46.118.281,52	47.462.465,09	- 163.617,64	1.609.716,76	1.655.395,65
	UKL	1.275.930,13	29.400.000,00	29.945.244,69	- 1.886,21	732.571,65	732.571,65
UNITED KINGDOM	ECU	2.244.305,17	50.468.572,05	51.302.535,00	- 3.214,82	1.413.557,04	1.225.757,72
TOTAL EEC	ECU	18.681.626,19	575.514.764,59	584.716.659,81	- 13.240.881,47	22.720.612,44	22.720.057,91

(1) Based on conversion rate valid for advance payments in January 1985 (rate of 20 November 1984).

(2) The negative balances correspond to payments made by the Member States concerned in December 1984 using funds advanced to them in December 1984 to cover expenditure in January 1985. This is compatible with the carryover of appropriations from 1984 to 1985.

FOOD AID

ANNEX 25

EXPENDITURE DECLARED BY THE MEMBER STATES

Member State	IN ECU							
	Cereals and rice	%	Milk products	%	Various products and other expenditure (1)	%	Totals	%
Belgium	1.292.657,56	0,5	34.786.185,35	12,2	1.060.241,80	2,2	37.139.084,71	6,3
Denmark	-	0	3.839.544,60	1,4	28.246,33	0,1	3.867.790,93	0,7
Germany	58.780.697,23	23,4	125.125.720,70	43,9	10.742.502,97	22,1	194.648.920,90	33,3
Greece	-	0	-	0	-	0	-	0
France	126.405.193,10	50,3	20.923.082,96	7,3	24.601.984,31	50,5	171.930.260,37	29,4
Ireland	-	0	30.911.654,72	10,9	647.690,03	1,3	31.559.344,75	5,4
Italy	39.807.144,16	15,9	-	0	6.028.940,66	12,4	45.836.084,82	7,8
Luxembourg	-	0	955.194,61	0,3	14.978,64	-	970.173,25	0,2
Netherlands	4.492.268,40	1,8	41.304.196,29	14,5	1.666.000,39	3,4	47.462.465,08	8,1
United Kingdom	20.423.796,55	8,1	26.972.815,57	9,5	3.905.922,88	8,0	51.302.535,00	8,8
	251.201.757,00	100,0	284.818.394,80	100,0	48.696.508,01	100,0	584.716.659,81	100,0
		43,0		48,7		8,3		100,0

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

FOOD AID

ANNEX 26

BUDGET APPROPRIATIONS, 1984

A. - 1984 APPROPRIATIONS

in ECU - position at 31.12.1984

Chap.	Art.	Item	Programmes	Amounts available			Approps. not committed and lapsed	Expenditure declared by Member States	Financial impact of clearance	Commission Expenditure	Total Expenditure	Automatic carryovers (Art. 6(1)(c) of F.R.)	
				Entered in 1984 budget	Transfers	Total (Approps. committed)							
				a	b	c	d	e	f	g	h	i	
92			Food aid										
	920		CEREALS										
		9200	prior programmes	p.m.	114.903.009,87	114.903.009,87		98.283.494,68	- 4.229.587,18	20.849.102,37	114.903.009,87	-	
		9201	1984		113.900.000	- 31.078.588,35	82.821.411,65	80.029.422,39	-	2.791.989,26	82.821.411,65	-	
		9202	Rice, prior progr.	p.m.	19.474.409,75	19.474.409,75		17.422.409,75	-	2.052.000,00	19.474.409,75	-	
		9203	rice 1984		35.800.000	- 28.104.651,67	7.695.348,33	7.695.348,33	-	-	7.695.348,33	-	
		9204	Supplementary aid										
			CEREALS		31.400.000	- 3.336.724,59	28.063.275,41	25.765.062,17	-	2.298.213,24	28.063.275,41	-	
		921	MILK PRODUCTS										
		9210	milk powder,										
			prior programmes	p.m.	59.125.104,82	59.125.104,82		68.122.124,36	- 8.997.019,54	-	59.125.104,82	-	
		9211	milk powder 1984		129.000.000	- 112.592.277,96	16.407.722,04	16.407.722,04	-	-	16.407.722,04	-	
		9212	butteroil,										
			prior programmes	p.m.	75.472.566,33	75.472.566,33		75.486.841,08	- 14.274,75	-	75.472.566,33	-	
		9213	butteroil 1984		85.000.000	- 74.198.013,49	10.801.986,51	10.801.986,51	-	-	10.801.986,51	-	
		922	SUGAR										
			Prior programmes	p.m.	-	-		-	-	-	-	-	
		9221	Sugar UNRWA 1984		3.000.000	- 2.706.172,12	293.827,88	-	-	293.827,88	293.827,88	-	
		9222		p.m.	-	-		-	-	-	-	-	
		923	VEGETABLE OIL		13.000.000	- 5.645.109,75	7.354.890,25	-	-	3.979.487,75	3.979.487,75	3.375.402,50	
		924	OTHER PRODUCTS		23.000.000	- 11.313.552,84	11.686.447,16	-	-	8.650.570,40	8.650.570,40	3.035.876,76	
		925	TRANSPORT COSTS										
			Prior programmes	p.m.	17.171.382,31	17.171.382,31		15.879.982,01	-	753.558,05	16.633.540,06	537.842,25	
		9251	1984		66.000.000	- 17.171.382,31	48.828.617,69	19.302.679,04	-	29.525.938,65	48.828.617,69	-	
		926	EEC UNWRA										
			CONVENTION	p.m.	4.000.000,00	4.000.000,00		-	-	4.000.000,00	4.000.000,00	-	
		927	OTHER FOOD AID										
			EXPENDITURE										
			Exceptional measures		800.000	- 500.000,00	231.700,00	68.300,00	-	224.919,27	224.919,27	6.780,73	
		9271	Control measures		1.200.000	- 600.000,00	600.000,00	-	-	106.680,51	106.680,51	493.319,49	
		929	REPLACEMENT	p.m.	-	-		-	-	-	-	-	
			PROJECTS										
			TOTAL		502.100.000	2.900.000,00	504.931.700,00	68.300,00	435.197.072,36	- 13.240.881,47	75.526.287,38	497.482.478,27	7.449.221,73

(1) Transfers : to Article 926 4.000.000
 from Article 927 - 500.000
 from Article 9271 - 600.000
 2.900.000

ANNEX 27

FOOD AID

BUDGET APPROPRIATIONS (ECU) : position at 31 December 1984

B. - APPROPRIATIONS CARRIED OVER FROM 1983

: Chap. :	Art. :	Item :	Programme :	Amounts :		Expenditure :	Expenditure :	Total :	Lapsed :
				available :	1983 approps. :					declared by :	by :	Expenditure :	Appropriations :
:	:	:	:	carried over :	to 1984 :	Member States :	Commission :	:	:
:	:	:	:	a :	b :	c :	d :	e :	f = b - e :
: 92 :	:	:	: Food aid :	:	:	:	:	:	:
:	: 920 :	:	: CEREALS :	:	:	:	:	:	:
:	:	: 9203 :	: Rice 1983 :	: 4.006.019,68 :	: 4.006.019,68 :	:	:	: 4.006.019,68 :	:
:	:	: 9204 :	: Supplementary aid in :	:	:	:	:	:	:
:	:	:	: cereals :	: 18.000.000,00 :	: 18.000.000,00 :	:	:	: 18.000.000,00 :	:
:	:	:	:	:	:	:	:	:	:
:	: 921 :	:	: MILK PRODUCTS :	:	:	:	:	:	:
:	:	: 9211 :	: milk powder 1983 :	: 86.397.329,52 :	: 86.388.250,07 :	:	: 9.079,45 :	: 86.397.329,52 :	:
:	:	: 9212 :	: Prior programme :	:	:	:	:	:	:
:	:	:	: (butteroil) :	: 5.881.693,20 :	: 5.881.693,20 :	:	:	: 5.881.693,20 :	:
:	:	: 9213 :	: Butteroil 1983 :	: 21.729.777,55 :	: 21.729.777,54 :	:	:	: 21.729.777,54 :	: 0,01 :
:	:	:	:	:	:	:	:	:	:
:	: 922 :	:	: SUGAR :	:	:	:	:	:	:
:	:	: 9221 :	: Sugar 1983 :	: 1.486.702,17 :	: - :	:	: 845.781,98 :	: 845.781,98 :	: 640.920,19 :
:	:	:	:	:	:	:	:	:	:
:	: 923 :	:	: VEGETABLE OIL :	: 2.579.270,70 :	: - :	:	: 2.579.270,70 :	: 2.579.270,70 :	: - :
:	:	:	:	:	:	:	:	:	:
:	: 924 :	:	: OTHER PRODUCTS :	: 18.605.000,00 :	: - :	:	: 15.833.641,83 :	: 15.833.641,83 :	: 2.771.358,17 :
:	:	:	:	:	:	:	:	:	:
:	: 925 :	:	: TRANSPORT COSTS :	:	:	:	:	:	:
:	:	: 9250 :	: prior programmes :	: 9.685.050,89 :	: 1.939.262,03 :	:	: 6.809.462,18 :	: 8.748.724,21 :	: 936.326,68 :
:	:	: 9251 :	: programme 1983 :	: 46.534.664,91 :	: 11.574.584,93 :	:	: 34.960.079,98 :	: 46.534.664,91 :	: - :
:	:	:	:	:	:	:	:	:	:
:	: 927 :	:	:	:	:	:	:	:	:
:	:	: 9270 :	: Exceptional measures :	: 596.596,35 :	: - :	:	: 77.281,01 :	: 77.281,01 :	: 519.315,34 :
:	:	: 9271 :	: Control measures :	: 594.637,28 :	: - :	:	: 565.655,23 :	: 565.655,23 :	: 28.982,05 :
:	:	:	:	:	:	:	:	:	:
:	: 929 :	:	: Replacement projects :	: 500.000,00 :	: - :	:	: 500.000,00 :	: 500.000,00 :	: - :
:	:	:	:	:	:	:	:	:	:
:	:	:	: TOTAL :	: 216.596.742,25 :	: 149.519.587,45 :	:	: 62.180.252,36 :	: 211.699.839,81 :	: 4.896.902,44 :

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ANNEX 28

FOOD AID

APPROPRIATIONS COMMITTED AND EXPENDITURE CARRIED OUT, 1984

(ECU)

	Total budget funds available	Appropriations committed (1)	Expenditure declared by Member States	Financial impact of 1976-1979 clearance	Expenditure by Commission	Total Expenditure	Appropriations carried over	Appropriations lapsed
a	b	c	d	e	f	g = d + e + f	h = c - g - i	i
Cereals and rice	203.106.019,68	274.963.474,69	251.201.757,00	- 4.229.587,18	27.991.304,87	274.963.474,69	-	-
Milk products	328.008.800,27	275.816.179,97	284.818.394,80	- 9.011.294,29	9.079,45	275.816.179,96	-	0,01
Sugar	4.486.702,17	1.780.530,05	-	-	1.139.609,86	1.139.609,86	-	640.920,19
Other products	57.184.270,70	40.225.608,11	-	-	31.042.970,68	31.042.970,68	6.411.279,26	2.771.358,17
Transport costs	122.219.715,80	122.219.715,80	48.696.508,01	-	72.049.038,86	120.745.546,87	537.842,25	936.326,68
Exceptional measures and control measures	2.091.233,63	2.022.933,63	-	-	974.536,02	974.536,02	500.100,22	616.597,39
Replacement projects	500.000,00	500.000,00	-	-	500.000,00	500.000,00	-	-
EEC-UNWRA Convention	4.000.000,00	4.000.000,00	-	-	4.000.000,00	4.000.000,00	-	-
TOTAL	721.596.742,25	721.528.442,25	584.716.659,81	-13.240.881,47	137.706.539,74	709.182.318,08	7.449.221,73	4.965.202,44

(1) The difference between appropriations committed and total budget funds available is due to lapsed appropriations for 1984. (See annex 26, column d)

APPROPRIATIONS AND THEIR IMPLEMENTATION SINCE 1972

(Food aid Chapter) (m ECU)

Year	Cereals and rice		Milk products		Sugar		Other products		Transport and other expenditure		total Approps. (1)	total expen- diture
	Approp.	Expend.	Approp.	Expend.	Approp.	Expend.	Approp.	Expend.	Approp.	Expend.		
1972	65,3	23,8	-	-	-	-	2,-	-	-	-	67,3	23,8
1973	61,1	77,4	-	23,3	-	2,4	-	1,5	-	-	61,1	104,6
1974	113,-	105,6	15,-	0,7	2,-	-	-	-	5,-	-	135,-	106,3
1975	116,3	125,-	106,4	63,5	2,3	2,4	1,-	-	-	-	226,-	190,9
1976	103,6	44,3	182,7	64,7	2,3	2,3	1,-	-	-	4,2	289,6	115,5
1977	87,2	97,-	88,5	78,4	1,7	1,9	1,-	-	-	0,1	178,4	177,4
1978	88,8	114,3	132,4	120,-	1,5	1,4	-	-	1,-	0,1	223,7	235,8
1979	100,9	88,4	184,5	169,9	1,5	0,3	-	0,3	0,5	0,2	287,4	259,1
1980	116,2	108,9	212,2	180,7	1,8	3,5	-	9,7	59,7	11,-	389,9	313,8
1981	121,1	167,4	274,5	356,8	1,9	4,6	40,-	9,7	67,7	62,4	505,2	600,9
1982 (2)	144,4	172,8	263,0	267,5	2,8	2,3	10,-	27,4	77,9	66,9	498,1	536,9
1983 (3)	168,-	143,5	281,7	167,5	3,7	1,4	27,-	8,9	71,1	43,2	551,5	364,5
1984	181,1	275,-	214,-	275,8	3,-	1,2	36,-	31,-	68,-	126,2	505,-	709,2

(1) Appropriations for the financial year, including, where appropriate, amending budgets and transfers from other chapters, but excluding carry-overs from previous years.

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

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

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