II

(Acts whose publication is not obligatory)

COMMISSION

COMMISSION DECISION

of 12 November 1982

on requests for reimbursement in respect of the development of agriculture in the French overseas departments

(Only the French text is authentic)

(82/819/EEC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Directive 81/527/EEC of 30 June 1981 on the development of agriculture in the French overseas departments [1], and in particular Article 8 (4) thereof,

Whereas requests for reimbursement to be submitted by France to the the European Agricultural Guidance and Guarantee Fund, Guidance Section, must include certain information making it possible to verify that the expenditure complies with the provisions of Directive 81/527/EEC and with the information contained in the programme submitted by France and approved in accordance with Article 2 (2) of that Directive;

Whereas, if verification is to be effective, France must, for a period of three years from payment of the last reimbursement, keep the supporting documents at the Commission's disposal;

Whereas the measures provided for in this Decision are in accordance with the opinion of the European Agricultural Guidance and Guarantee Fund Committee,

HAS ADOPTED THIS DECISION:

Article 1

1. The requests for reimbursement referred to in Article 8 (1) of Directive 81/527/EEC must be drawn up in accordance with the tables in Annexes 1 to 7 hereto.

2. France shall communicate to the Commission, at the same time as the first request for reimbursement, the texts of national implementing and control provisions, and forms or any other documents concerning the administrative action to implement the measures concerned.

For the implementation of these measures, due consideration shall be given to the specific requirements for documentation set out in Annex 8.

Article 2

France shall, for a period of three years from payment of the last reimbursement, hold at the Commission's disposal all supporting documents in its possession on the basis of which the aid provided for in Directive 81/527/EEC was granted, or certified copies thereof, and the complete case files of the beneficiaries.

Article 3

This Decision is addressed to the French Republic.

Done at Brussels, 12 November 1982.

For the Commission
Poul DALSAGER
Member of the Commission

[1] OJ No L 197, 20. 7. 1981, p. 38.

ANNEX I

Application for reimbursement of expenditure incurred during 19 . . under Directive 81/527/EEC

SUMMARY TABLE

1	2	3	4	5
Nature of the measure	Eligible aid paid by France (FF)	Reimbursement requested from the EAGGF (FF)	Advance payment made by the EAGGF (FF)	Balance to be reimbursed (FF)
Collective irrigation operations (Totals in Annex 2)				
Improvements to agricultural infrastructure (Totals in Annexes 3.1 to 3.4)				
Soil improvement, flood protection and other protective work (Totals in Annexes 4.1 to 4.8)				
Afforestation and improvement of derelict woodland, including the construction of windbreaks and forest roads (Totals in Annexes 5.1 to 5.2)				
Encouragement of stockfarming, in particular meat production, and crop diversification (Totals in Annexes 6.1.1 to 6.10)				
Total				
Amounts recovered (Totals in Annex 7)				
Net Total				

Please attach any explanation needed to understand the particulars set out in this table.

It is confirmed that:

For all measures

— the measures for which reimbursement is requested have been implemented in accordance with the programme approved by Commission Decision 82/115/EEC of 29 January 1982,

— projects for which Community aid is provided under other common measures or through the European Regional Development Fund or the European Social Fund have been excluded from this scheme,

— the beneficiaries have been informed in an appropriate manner of the Community's contribution;

For collective irrigation operations

— eligible expenditure incurred in acquiring mobile irrigation equipment concerns equipment owned and used collectively;

For improvements to agricultural infrastructure

— the work entailed in providing drinking water supplies and electricity supplies concerns supplies for the rural population and farms,

— work on country roads involves the opening up of rural areas and the provision of access to farms,

— infrastructure work for new farms concerns the provision of services for plots to be created on land acquired by the 'Sociétés d'Aménagement Foncier et d'Etablissement Rural' (Safers Land Improvement and Rural Establishment Societies);

For soil improvement, flood protection and other protective work

— expenditure on equipment in the department of Réunion concerns special soil improvement equipment owned collectively;

For the encouragement of stockfarming, in particular meat production, and crop diversification

— expenditure incurred does not relate to marketing,

— cattle, sheep and goats purchased are breeding animals and in the case of cattle are of beef breeds,

— the small individual reservoirs have been built on farms to provide the water supplies and irrigation essential for stockfarming and crop diversification,

— the technical assistance contributes specifically towards implementation of the measures for the diversification of production and crops provided for in the programme.

Stamp and signature of the competent authority

ANNEX 2

Application for reimbursement of expenditure incurred during 19 . . under Directive 81/527/EEC

COLLECTIVE IRRIGATION OPERATIONS

INSTALLATION OF DISTRIBUTION NETWORK AND MOBILE EQUIPMENT ON 5 300 HA

1	2	3		4	5	6
Administrative unit	Number of beneficiaries	Area concerned		Total cost of work	Eligible aid paid by France	Reimbursement requested from the EAGGF
		Work completed (ha)	Work in progress (ha)	(FF)	(FF)	(FF)
Total						

Please attach any explantions needed to understand the particulars set out in this table.

ANNEX 3.1

Application for reimbursement of expenditure incurred during 19 . . under Directive 81/527/EEC

IMPROVEMENTS TO AGRICULTURAL INFRASTRUCTURE

PROVISION OF DRINKING WATER SUPPLIES TO 71 365 INHABITANTS

1	2		3	4	5
Administrative unit	Number of inhabitants served		Total cost of work	Eligible aid paid by France	Reimbursement requested from the EAGGF
	Work completed	Work in progress	(FF)	(FF)	(FF)
Total					

Please attach any explanations needed to understand the particulars set out in this table.

ANNEX 3.2

Application for reimbursement of expenditure incurred during 19 . . under Directive 81/527/EEC

IMPROVEMENTS TO AGRICULTURAL INFRASTRUCTURE

IMPROVEMENT AND CONSTRUCTION OF 381·5 KM OF COUNTRY ROADS

1	2		3	4	5
Administrative unit	Length of road concerned		Total cost of work	Eligible aid paid by France	Reimbursement requested from the EAGGF
	Work completed (km)	Work in progress (km)	(FF)	(FF)	(FF)
Total					

Please attach any explanations needed to understand the particulars set out in this table.

ANNEX 3.3

Application for reimbursement of expenditure incurred during 19 . . under Directive 81/527/EEC

IMPROVEMENTS TO AGRICULTURAL INFRASTRUCTURE

PROVISION OF ELECTRICITY SUPPLIES IN RURAL AREAS TO 71 100 INHABITANTS

1	2		3	4	5
Administrative unit	Number of inhabitants served		Total cost of work	Eligible aid paid by France	Reimbursement requested from the EAGGF
	Work completed	Work in progress	(FF)	(FF)	(FF)
Total					

Please attach any explanations needed to understand the particulars set out in this table.

ANNEX 3.4

Application for reimbursement of expenditure incurred during 19 . . under Directive 81/527/EEC

IMPROVEMENTS TO AGRICULTURAL INFRASTRUCTURE

INFRASTRUCTURE FOR NEW FARMS: DEVELOPMENT OF 12 500 HA

1	2	3		4	5	6
Administrative unit	Number of beneficiaries	Area concerned		Total cost of work	Eligible aid paid by France	Reimbursement requested from the EAGGF
		Work completed (ha)	Work in progress (ha)	(FF)	(FF)	(FF)
Total						

Please attach any explanations needed to understand the particulars set out in this table.

ANNEX 4.1

Application for reimbursement of expenditure incurred during 19 . . under Directive 81/527/EEC

SOIL IMPROVEMENT, FLOOD PROTECTION AND OTHER PROTECTIVE WORK

REPROFILING AND REMOVING STONES FROM 15 210 HA

1	2	3		4	5	6
Administrative unit	Number of beneficiaries	Area concerned		Total cost of work	Eligible aid paid by France	Reimbursement requested from the EAGGF
		Work completed (ha)	Work in progress (ha)	(FF)	(FF)	(FF)
Total						

Please attach any explanations needed to understand the particulars set out in this table.

ANNEX 4.2

Application for reimbursement of expenditure incurred during 19 . . under Directive 81/527/EEC

SOIL IMPROVEMENT, FLOOD PROTECTION AND OTHER PROTECTIVE WORK

IMPROVEMENT AND CONSTRUCTION OF 20 KM OF FARM ROADS

1	2	3		4	5	6
Administrative unit	Number of beneficiaries	Length of roads concerned		Total cost of work	Eligible aid paid by France	Reimbursement requested from the EAGGF
		Work completed (km)	Work in progress (km)	(FF)	(FF)	(FF)
Total						

Please attached any explanations needed to understand the particulars set out in this table.

ANNEX 4.3

Application for reimbursement of expenditure incurred during 19 . . under Directive 81/527/EEC

SOIL IMPROVEMENT, FLOOD PROTECTION AND OTHER PROTECTIVE WORK

DEFORESTATION OF 10 500 HA

1	2	3		4	5	6
Administrative unit	Number of beneficiaries	Area concerned		Total cost of work	Eligible aid paid by France	Reimbursement requested from the EAGGF
		Work completed (ha)	Work in progress (ha)	(FF)	(FF)	(FF)
Total						

Please attach any explanations needed to understand the particulars set out in this table.

ANNEX 4.4

Application for reimbursement of expenditure incurred during 19 . . under Directive 81/527/EEC

SOIL IMPROVEMENT, FLOOD PROTECTION AND OTHER PROTECTIVE WORK

COVERED DRAINAGE OF 1 500 HA AND OPEN DRAINAGE OF 300 HA

1	2	3				4	5	6
Administrative unit	Number of beneficiaries	Area concerned				Total cost of work	Eligible aid paid by France	Reimbursement requested from the EAGGF
		Covered drainage		Open drainage				
		Work completed (ha)	Work in progress (ha)	Work completed (ha)	Work in progress (ha)	(FF)	(FF)	(FF)
Total								

Please attach any explanations needed to understand the particulars set out in this table.

ANNEX 4.5

Application for reimbursement of expenditure incurred during 19. . under Directive 81/527/EEC

SOIL IMPROVEMENT, FLOOD PROTECTION AND OTHER PROTECTIVE WORK

IMPOLDERING OF 2 400 HA

1	2	3		4	5	6
Administrative unit	Number of beneficiaries	Area concerned		Total cost of work	Eligible aid paid by France	Reimbursement requested from the EAGGF
		Work completed (ha)	Work in progress (ha)	(FF)	(FF)	(FF)
Total						

Please attach any explanations needed to understand the particulars set out in this table.

ANNEX 4.6

Application for reimbursement of expenditure incurred during 19. . under Directive 81/527/EEC

SOIL IMPROVEMENT, FLOOD PROTECTION AND OTHER PROTECTIVE WORK

PREPARATION COVERING 400 HA OF TERRACES FOR ARBORICULTURE

1	2	3		4	5	6
Administrative unit	Number of beneficiaries	Area concerned		Total cost of work	Eligible aid paid by France	Reimbursement requested from the EAGGF
		Work completed (ha)	Work in progress (ha)	(FF)	(FF)	(FF)
Total						

Please attach any explanations needed to understand the particulars set out in this table.

ANNEX 4.7

Application for reimbursement of expenditure incurred during 19. . under Directive 81/527/EEC

SOIL IMPROVEMENT, FLOOD PROTECTION AND OTHER PROTECTIVE WORK

SPECIAL EQUIPMENT FOR THE DEPARTMENT OF REUNION: PURCHASE OF 11 STONE REMOVAL CONVEYORS AND NINE BACK DIGGERS

1	2		3	4	5
Administrative unit	Number of items purchased		Total cost (FF)	Eligible aid paid by France (FF)	Reimbursement requested from the EAGGF (FF)
	Stone removal conveyors	Back diggers			
Total					

Please attach any explanations needed to understand the particulars set out in this table.

ANNEX 4.8

Application for reimbursement of expenditure incurred during 19. . under Directive 81/527/EEC

SOIL IMPROVEMENT, FLOOD PROTECTION AND OTHER PROTECTIVE WORK

DEVELOPMENT OF 2 500 HA OF THE HIGHLANDS OF REUNION

1	2	3		4	5	6
Administrative unit	Number of beneficiaries	Area concerned		Total cost of work	Eligible aid paid by France	Reimbursement requested from the EAGGF
		Work completed (ha)	Work in progress (ha)	(FF)	(FF)	(FF)
Total						

Please attach any explanations needed to understand the particulars set out in this table.

ANNEX 5.1

Application for reimbursement of expenditure incurred during 19. . under Directive 81/527/EEC

REAFFORESTATION AND IMPROVEMENT OF DERELICT WOODLAND, INCLUDING THE CONSTRUCTION OF WINDBREAKS AND FOREST ROADS

REAFFORESTATION OF 1 445 HA

1	2		3	4	5
Administrative unit	Area concerned		Total cost of work	Eligible aid paid by France	Reimbursement requested from the EAGGF
	Work completed (ha)	Work in progress (ha)	(FF)	(FF)	(FF)
Total					

Please attach any explanations needed to understand the particulars set out in this table.

ANNEX 5.2

Application for reimbursement of expenditure incurred during 19.. under Directive 81/527/EEC

REAFFORESTATION AND IMPROVEMENT OF DERELICT WOODLAND, INCLUDING THE CONSTRUCTION OF WINDBREAKS AND FOREST ROADS

CONSTRUCTION OF 49·9 KM OF FOREST ROADS

1	2		3	4	5
Administrative unit	Length of roads concerned		Total cost of work	Eligible aid paid by France	Reimbursement requested from the EAGGF
	Work completed (km)	Work in progress (km)	(FF)	(FF)	(FF)
Total					

Please attach any explanations needed to understand the particulars set out in this table.

ANNEX 6.1.1

Application for reimbursement of expenditure incurred during 19.. under Directive 81/527/EEC

ENCOURAGEMENT OF STOCKFARMING, IN PARTICULAR MEAT PRODUCTION, AND CROP DIVERSIFICATION

CATTLE FARMING: IMPROVEMENT AND ESTABLISHMENT OF 14 000 TO 15 000 HA OF GRAZING LAND

1	2	3		4	5	6
Administrative unit	Number of beneficiaries	Area concerned		Total cost of work	Eligible aid paid by France	Reimbursement requested from the EAGGF
		Work completed (ha)	Work in progress (ha)	(FF)	(FF)	(FF)
Total						

Please attach any explanations needed to understand the particulars set out in this table.

ANNEX 6.1.2

Application for reimbursement of expenditure incurred during 19 . . under Directive 81/527/EEC

ENCOURAGEMENT OF STOCKFARMING, IN PARTICULAR MEAT PRODUCTION, AND CROP DIVERSIFICATION

CATTLE FARMING: INSTALLATION OF FACILITIES (BUILDINGS, FENCING, CRUSHES AND WATER FACILITIES)

1	2	3			4	5	6
Administrative unit	Number of beneficiaries	Work concerned			Total cost of work	Eligible aid paid by France	Reimbursement requested from the EAGGF
		Buildings (number)	Watering facilities (number)	Fencing and crushes (km)	(FF)	(FF)	(FF)
Total							

Please attach any explanations needed to understand the particulars set out in this table.

ANNEX 6.1.3

Application for reimbursement of expenditure incurred during 19 . . under Directive 81/527/EEC

ENCOURAGEMENT OF STOCKFARMING, IN PARTICULAR MEAT PRODUCTION, AND CROP DIVERSIFICATION

CATTLE FARMING: PURCHASE OF 9 000 BREEDING ANIMALS

1	2	3	4	5	6
Administrative unit	Number of beneficiaries	Number of animals purchased	Total cost (FF)	Eligible aid paid by France (FF)	Reimbursement requested from the EAGGF (FF)
Total					

Please attach any explanations needed to understand the particulars set out in this table.

ANNEX 6.1.4

Application for reimbursement of expenditure incurred during 19 . . under Directive 81/527/EEC

ENCOURAGEMENT OF STOCKFARMING, IN PARTICULAR MEAT PRODUCTION, AND CROP DIVERSIFICATION

CATTLE FARMING: CONSTRUCTION OF BATCHING CENTRES

1	2		3	4	5
Administrative unit	Number of batching centres concerned		Total cost of work (FF)	Eligible aid paid by France (FF)	Reimbursement requested from the EAGGF (FF)
	Work completed	Work in progress			
Total					

Please attach any explanations needed to understand the particulars set out in this table.

ANNEX 6.2.1

Application for reimbursement of expenditure incurred during 19 . . under Directive 81/527/EEC

ENCOURAGEMENT OF STOCKFARMING, IN PARTICULAR MEAT PRODUCTION, AND CROP DIVERSIFICATION

SHEEP AND GOAT FARMING: PURCHASE OF BREEDING ANIMALS

1	2	3		4	5	6
Administrative unit	Number of beneficiaries	Number of animals purchased		Total cost (FF)	Egible aid paid by France (FF)	Reimbursement requested from the EAGGF (FF)
		Sheep	Goats			
Total						

Please attach any explanations needed to understand the particulars set out in this table.

ANNEX 6.2.2

Application for reimbursement of expenditure incurred during 19 . . under Directive 81/527/EEC

ENCOURAGEMENT OF STOCKFARMING, IN PARTICULAR MEAT PRODUCTION, AND CROP DIVERSIFICATION

SHEEP AND GOAT FARMING: FITTING OUT OF LIVESTOCK FARMS (LIVESTOCK TREATMENT FACILITIES, FENCING, INCREASE OF HEADAGE)

1	2	3			4	5	6
Administrative unit	Number of beneficiaries	Work concerned			Total cost of work	Eligible aid paid by France	Reimbursement requested from the EAGGF
		Livestock treatment facilities (number)	Fencing (km)	Increase of headage (number)	(FF)	(FF)	(FF)
Total							

Please attach any explanations needed to understand the particulars set out in this table.

ANNEX 6.2.3

Application for reimbursement of expenditure incurred during 19 . . under Directive 81/527/EEC

ENCOURAGEMENT OF STOCKFARMING, IN PARTICULAR MEAT PRODUCTION, AND CROP DIVERSIFICATION

SHEEP AND GOAT FARMING: CONSTRUCTION OF BATCHING CENTRES

1	2		3	4	5
Administrative unit	Number of batching centres concerned		Total cost of work (FF)	Eligible aid paid by France (FF)	Reimbursement requested from the EAGGF (FF)
	Work completed	Work in progress			
Total					

Please attach any explanations needed to understand the particulars set out in this table.

ANNEX 6.3

Application for reimbursement of expenditure incurred during 19 . . under Directive 81/527/EEC

ENCOURAGEMENT OF STOCKFARMING, IN PARTICULAR MEAT PRODUCTION, AND CROP DIVERSIFICATION

FRUIT GROWING: PLANTING OF 5 245 HA OF ORCHARDS

1	2	3		4	5	6
Administrative unit	Number of beneficiaries	Area concerned		Total cost of work	Eligible aid paid by France	Reimbursement requested from the EAGGF
		Work completed (ha)	Work in progress (ha)	(FF)	(FF)	(FF)
Total						

Please attach any explanations needed to understand the particulars set out in this table.

ANNEX 6.4

Application for reimbursement of expenditure incurred during 19 . . under Directive 81/527/EEC

ENCOURAGEMENT OF STOCKFARMING, IN PARTICULAR MEAT PRODUCTION, AND CROP DIVERSIFICATION

DEVELOPMENT OF MARKET GARDEN AND FOOD CROPS

1	2	3		4	5	6
Administrative unit	Number of beneficiaries	Area concerned		Total cost of work	Eligible aid paid by France	Reimbursement requested from the EAGGF
		Work completed (ha)	Work in progress (ha)	(FF)	(FF)	(FF)
Total						

Please attach any explanations needed to understand the particulars set out in this table.

ANNEX 6.5

Application for reimbursement of expenditure incurred during 19 . . under Directive 81/527/EEC

ENCOURAGEMENT OF STOCKFARMING, IN PARTICULAR MEAT PRODUCTION, AND CROP DIVERSIFICATION

PROMOTION OF FLOWER GROWING: ESTABLISHMENT OF PRE-NURSERIES AND PLANTING OF ANTHURIUMS, TROPICAL FLOWERS AND GREEN PLANTS

1	2	3			4	5	6
Administrative unit	Number of beneficiaries	Work concerned			Total cost of work	Eligible aid paid by France	Reimbursement requested from the EAGGF
		Pre-nurseries		Planting			
		Work completed (ha)	Work in progress (ha)	(number of plants)	(FF)	(FF)	(FF)
Total							

Please attach any explanations needed to understand the particulars set out in this table.

ANNEX 6.6

Application for reimbursement of expenditure incurred during 19 . . under Directive 81/527/EEC

ENCOURAGEMENT OF STOCKFARMING, IN PARTICULAR MEAT PRODUCTION, AND CROP DIVERSIFICATION

INCREASING GERANIUM CULTIVATION ON 2 500 HA

1	2	3		4	5	6
Administrative unit	Number of beneficiaries	Area concerned		Total cost of work	Eligible aid paid by France	Reimbursement requested from the EAGGF
		Work completed (ha)	Work in progress (ha)	(FF)	(FF)	(FF)
Total						

Please attach any explanations needed to understand the particulars set out in this table.

ANNEX 6.7

Application for reimbursement of expenditure incurred during 19 . . under Directive 81/527/EEC

ENCOURAGEMENT OF STOCKFARMING, IN PARTICULAR MEAT PRODUCTION, AND CROP DIVERSIFICATION

CONSTRUCTION OF 320 TOBACCO DRIERS

1	2		3	4	5
Administrative unit	Number of driers concerned		Total cost of work	Eligible aid paid by France	Reimbursement requested from the EAGGF
	Work completed	Work in progress	(FF)	(FF)	(FF)
Total					

Please attach any explanations needed to understand the particulars set out in this table.

ANNEX 6.8

Application for reimbursement of expenditure incurred during 19 . . under Directive 81/527/EEC

ENCOURAGEMENT OF STOCKFARMING, IN PARTICULAR MEAT PRODUCTION, AND CROP DIVERSIFICATION

CONSTRUCTION OF 50 SMALL INDIVIDUAL WATER RESERVOIRS

1	2		3	4	5
Administrative unit	Number of reservoirs concerned		Total cost of work	Eligible aid paid by France	Reimbursement requested from the EAGGF
	Work completed	Work in progress	(FF)	(FF)	(FF)
Total					

Please attach any explanations needed to understand the particulars set out in this table.

ANNEX 6.9

Application for reimbursement of expenditure incurred during 19 . . under Directive 81/527/EEC

ENCOURAGEMENT OF STOCKFARMING, IN PARTICULAR MEAT PRODUCTION, AND CROP DIVERSIFICATION

AQUACULTURE: INSTALLATION OF 195 HA OF GROWING-PONDS

1	2	3		4	5	6
Administrative unit	Number of beneficiaries	Area concerned		Total cost of work	Eligible aid paid by France	Reimbursement requested from the EAGGF
		Work completed (ha)	Work in progress (ha)	(FF)	(FF)	(FF)
Total						

Please attach any explanations needed to understand the particulars set out in this table.

ANNEX 6.10

Application for reimbursement of expenditure incurred during 19 . . under Directive 81/527/EEC

ENCOURAGEMENT OF STOCKFARMING, IN PARTICULAR MEAT PRODUCTION, AND CROP DIVERSIFICATION

SPECIAL TECHNICAL ASSISTANCE

1	2	3	4	5	6	7
Administrative unit	Name of development agencies	Nature of technical assistance measures	Number of technicians employees	Total cost (FF)	Eligible aid paid by France (FF)	Reimbursement requested from the EAGGF (FF)
Total						

Please attach any explanations needed to understand the particulars set out in this table.

ANNEX 7

Recovery during 19 . . of aid paid under Directive 81/527/EEC

1	2	3	4	5
Code number or name and address of beneficiary	Eligible aid recovered (FF)	Amount to be deducted from the EAGGF contribution (FF)	Measure concerned (type of aid) and reasons for recovery	Where appropriate, code number of communication under Regulation (EEC) No 283/72 (1)
Total				

(1) The submission of this table does not exempt from sending the documents referred to in Articles 3 and 5 of Council Regulation (EEC) No 283/72 concerning irregularities and the recovery of sums wrongly paid in connection with the financing of the common agricultural policy and the organization of an information system in this field.
Consequently, where recovery relates to a case of irregularity communicated under the above Regulation, the code number under which that case was communicated must be given.

ANNEX 8

1. **Documentation**

The accounting system adopted for all measures for the development of agriculture in the French overseas departments must ensure that separate accounts are available for distinguishing the specific expenditure incurred in respect of EAGGF-supported projects from other expenditure not covered by the programme, and for checking it in the light of the relevant supporting documents.

It must comprise the following supporting documents and information:

— an overall plan showing the geographical location and the extent of the various measures provided for in the programme,

— for each year, an annual programme of the work to be carried out in that year for which reimbursement is to be sought, with details of the number of beneficiaries and the expenditure involved. The annual programme must be supported by detailed plans showing the geographical location and the extent of the work envisaged,

— invoices and all supporting documents relating to the expenditure claimed in the annual application for reimbursement and establishing a correspondence with the annual programme.

2. **Accounting**

The accounting system adopted for all measures for the development of agriculture in the French overseas departments must ensure that separate accounts are available for distinguishing the specific expenditure incurred in respect of EAGGF-supported projects from other expenditure not covered by the programme, and for checking it in the light of the relevant supporting documents.