REGULATION (EEC) No 522/73 OF THE COMMISSION

of 14 February 1973

laying down detailed rules for the application of Regulation (EEC) No 1703/72 on Community financing of expenditure arising from the implementation of the 1971 Food Aid Convention

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community ;

Having regard to Council Regulation (EEC) No 1703/72 [1] of 3 August 1972 amending Regulation (EEC) No 2052/69 as regards Community financing of expenditure arising from the implementation of the 1967 Food Aid Convention and laying down rules for Community financing of expenditure arising from the implementation of the 1971 Food Aid Convention, and in particular Article 9 (4) thereof ;

Whereas detailed rules of application for the financing of expenditure arising from the implementation of the 1971 Food Aid Convention should be adopted for the system of advances and for the verification and approval of accounts ;

Whereas in order to ensure that the system of advances functions properly, it should be based on monthly declarations by the Member States of their financial needs and the statements of expenditure, on the communications of statements of their cash position and on the establishment of a system of book-keeping devoted solely to such advances ;

Whereas the measures provided for in this Regulation are in accordance with the Opinion of the EAGGF Committee ;

HAS ADOPTED THIS REGULATION :

Article 1

1. For the purposes of Article 9 (2) of Regulation (EEC) No 1703/72, Member States shall, not later than the 20th of each month, forward to the Commission in triplicate, an application concerning the financial requirements of the disbursing authorities and agencies.

2. The application referred to in paragraph 1 shall be accompanied by supporting statements for each disbursing authority or agency drawn up in accordance with the Annexes to this Regulation and comprising :

(a) a statement of the cash position at the end of the preceding month (Annex I) ;

(b) a detailed statement of expenditure in the month preceding that in which the application referred to in paragraph 1 is made ; this statement shall be broken down according to mobilized lot and shall give details of the various items of expenditure (Annex II) ;

(c) the expenditure estimate for the current month and for the two following months (Annex III).

3. The application for the advance shall be made by the Member State on whose territory the cereals which were the subject of the food aid measure, were mobilized, whichever may be the Member State which invited for tenders.

Article 2

For the purpose of the verification and approval of accounts as provided for in Article 9 (3) of Regulation (EEC) No 1703/72, Member States shall forward to the Commission not later than 31 March and in triplicate, a summary statement of expenditure during the preceding year. This statement shall reproduce the total amount of expenditure shown in the detailed statements forwarded each month in accordance with Article 1 (2) (b) including additions or alterations, if any.

However, statements relating to expenditure financed before 1 January 1973 shall be forwarded at the same time as those relating to expenditure for the year 1973.

Article 3

1. On the basis of the applications made under Article 1 and of its own inquiries into the implementation of the food aid programme, the Commission shall, as often as may be necessary, and in any case not later than a month after receipt of the applications, decide on advances in accordance with Article 9 (3) of Regulation (EEC) No 1703/72.

The amounts of the advances shall be calculated in such a way that they are large enough to cover expenditure borne by the authorities and agencies until the end of the quarter referred to in Article 1 (2) (c).

2. The advances decided under paragraph 1 shall be made by the Commission within three working days of its Decision.

[1] OJ No L 180, 8. 8. 1972, p. 1.

Article 4

1. Where funds available to a Member State are liable to be exhausted before the date laid down for the next advance, that Member State shall notify the Commission and where necessary apply for a special advance specifying the grounds therefor.

2. On the basis of the notification referred to in paragraph 1, the Commission may make a special advance of which account shall be taken when the next advance is decided.

Article 5

1. Within the limit of the budget credits, the Commission shall make available to Member States, in the account opened in pursuance of Article 1 of Regulation (EEC) No 2697/70, the funds which have been the subject of Decisions on advances.

2. Each disbursing authority or agency shall keep accounts relating solely to the funds received under paragraph 1 and to the use to which these funds are put.

Article 6

This Regulation shall enter into force on the third day following its publication in the *Official Journal of the European Communities*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 14 February 1973.

For the Commission

The President

François-Xavier ORTOLI

ANNEX I

MEMBER STATE .....

AUTHORITY OR AGENCY: .....

STATEMENT OF CASH POSITION ON .....

A. Liquid assets

1. Liquid assets on ....
2. Payments received .....
3. Other receipts for the account of the Community ..... (1)

Total A .....

B. Expenditure

Expenditure in the month of ..... chargeable under Chapter 9 'Food aid and other budgetary expenditure' ..... (2)

Total B .....

C. Balance

Available on ..... A — B .....

Date, stamp and signature of the authority or agency

.....

(1) Details to be supplied separately.
(2) Total of all statements of expenditure per aid measure (Annex II).

ANNEX II

MEMBER STATE : .....

AUTHORITY OR AGENCY : .....

STATEMENT OF EXPENDITURE FOR THE MONTH OF ..... **19**.....

Food aid measure : (2)

	Lot 1	Lot 2	Total
A. **Quantities offered (in kg)**			
1. Date of mobilization :			
2. Net quantities mobilized (3)			
3. Net quantities shipped (4)			
4. Difference between 2 and 3, where applicable			
B. **Value of the products offered** (in nat. curr.)			
5. Purchase value on intervention (5)			
6. Amount fixed by adjudication (6)			
— per metric ton			
— per lot			
7. Additional expenses ..... (7)			
8. Late-shipping costs payable by the beneficiary country or agency ..... (8)			
9. Receipts, if any ..... (9)			
10. Total cost : 5 to 8 - 9			
C. **Amount of fob refunds** (in nat. curr.)			
11. Date of completion of customs formalities on loading at the port of			
12. fob refund per metric ton			
13. fob refund per lot			
D. **Eligible expenditure** (in nat. curr.)			
14. Total expenditure : 10 - 13			

Explanatory notes for Annex II

(1) Supply a statement of expenditure for each aid measure.

(2) Indicate : Regulation No,

— Annual programme,

— Beneficiary country or agency,

— Product offered.

(3) Indicate by use of the letter I or M whether the product has been :

— taken from an intervention agency,

— sold on the market.

(4) Indicate by use of the letter T except in case of free delivery at the processing plant.

(5) Solely where the goods are taken from an intervention agency. This amount corresponds to the basic intervention price (adjusted so as to take into account regional differentials, monthly increases, and any premium or penalty) multiplied by the quantity shipped.

(6) This amount corresponds :

— either to transport costs, processing costs, if any, and to the fob or cif cost where the cereals are taken from an intervention agency,

— or to purchasing costs, transport and fob or cif costs where the cereals are bought on the market.

(7) Indicate expenditure relating to :

— sampling costs,

— analysis costs,

— weighing costs,

— insurance costs,

— banking costs,

— inspection costs,

— customs declaration costs,

— exchange losses,

— demurrage costs chargeable to the Community,

— other costs.

(8) Indicate expenditure relating to :

— lighterage expenses,

— temporary storage costs,

— additional removal costs,

— other costs.

(9) Indicate receipts relating to :

— securities held,

— transport savings,

— other.

ANNEX III

MEMBER STATE : .....

AUTHORITY OR AGENCY : .....

SUMMARY STATEMENT OF EXPENDITURE AND ESTIMATE OF FINANCIAL NEEDS

Type of Expenditure (1)	Expenditure for the month (a) (2)	Expenditure from . . . . to . . . . (b) (3)	Estimate of Expenditure (c) (4)	(d) (5)	(e) (6)
Totals					

Stamp, date and signature of the Authority or Agency

.....

(1) Expenditure to be broken down according to aid measure.
(2) Enter in this column opposite each aid measure the totals under item 14 of the statements of expenditure (Annex II).
(3) Cumulative expenditure from 1 January to the end of the month in question in column (a)
(4) Estimates for the first month after that in column (a)
(5) Estimates for the second month after that in column (a)
(6) Estimates for the third month after that in column (a)