COMMISSION REGULATION (EEC) No 219/78

of 13 January 1978

on applications for aid from the Guidance Section of the European Agricultural Guidance and Guarantee Fund for projects to improve the conditions under which agricultural products are processed and marketed

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 355/77 of 15 February 1977 on common measures to improve the conditions under which agricultural products are processed and marketed (1), and in particular Article 13 (5) thereof,

Whereas applications for aid submitted in connection with the common measure to improve the conditions under which agricultural products are processed and marketed should contain all the information needed for the examination of projects according to the criteria in Regulation (EEC) No 355/77;

Whereas the information should be presented in an identical manner to facilitate rapid examination and comparison of the applications;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Standing Committee on Agricultural Structures;

Whereas the EAGGF Committee has been consulted on the financial aspects of these measures,

HAS ADOPTED THIS REGULATION:

Article 1

1. Applications for aid from the EAGGF Guidance Section for projects to improve the conditions under which agricultural products are processed and marketed shall contain the information and documents specified in the Annexes to this Regulation.

2. Applications shall be submitted in triplicate in accordance with the Annexes to this Regulation.

3. Applications that do not meet the conditions in paragraphs 1 and 2 of this Article will not be considered when granting aid from the Funds.

4. Applications submitted before 1 March 1978 will be admissible in the form established in accordance with Regulation No 45/64/EEC (2).

Article 2

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, 13 January 1978.

For the Commission

Finn GUNDELACH

Vice-President

(1) OJ No L 51, 23. 2. 1977, p. 1.

(2) OJ No 71, 6. 5. 1964, p. 1117/64.

ANNEX A

PART 1

Please read explanatory notes and instructions before filling in the application.

Not to be completed by the applicant

Project No

71 80

1. **Title of project**

. . . . . .

. . . . . .

. . . . . .

. . . . . .

. . . . . .

2. **Applicant**

2.1. Name or business name

C A 2 1

1 4

9 20 30 38

39 50 60 68

2.2. Road and number or post office box

C A 2 2

1 4

9 20 30 38

39 50 60 68

2.3. Postal code and town/county

C A 2 3

1 4

9 20 30 38

39 50 60 68

69

2.4. Telephone

C A 2 4

1 4

9 20 30 38

2.5. Telex

39 50 58

71 80

3. **Beneficiary** (Article 19 (1)) C A 3 1 (1–4)

5 7

3.1. Is the beneficiary also the applicant? No N

Yes Y (8)

3.2. Name or business name

9 20 30 38

39 50 60 68

3.3. Road and number or post office box C A 3 2 (1–4)

9 20 30 38

39 50 60 68

3.4. Postal code and town/county C A 3 3 (1–4)

9 20 30 38

39 50 60 68 69

3.5. Telephone C A 3 4 (1–4)

9 20 30 38

3.6. Telex

39 50 58

3.7. Main activities 59

. . . . . 60 62

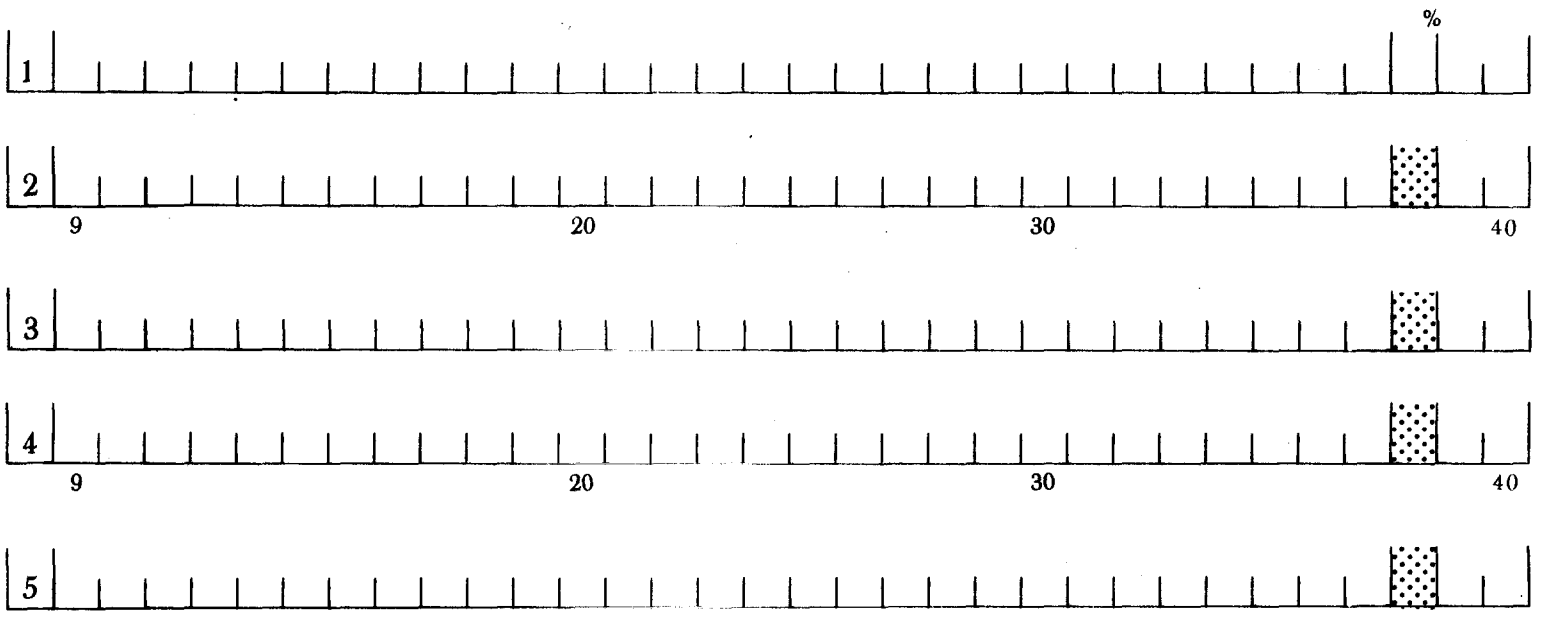
. . . . . 63 64

. . . . .

3.8. Legal status

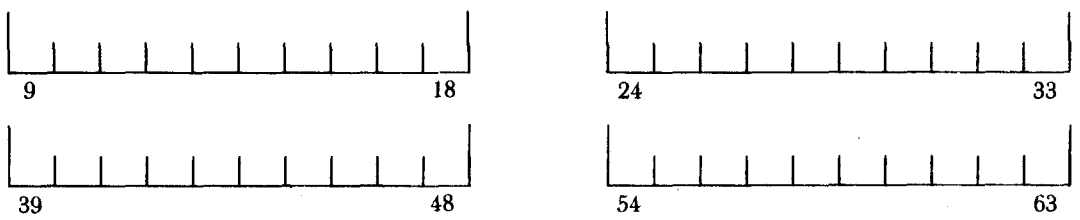
. . . . . 65 67

3.9. Names of five main share-holders and their percentage shares



C A 3 5
1 4

3.10. Reference numbers of previous applications for aid from the EAGGF Guidance Section



C A 3 6
1 4

1
8

71 80

C A 4 1
1 4

9 14 15

4. General description of the project

4.1. Sectors concerned

. 29

. 34

. 39

4.2. Category or categories of the project

. . . . . 49 53

. . . . .

4.3. Estimated timetable: Beginning of work End of work

60 63 66 69

It is confirmed that work will not start before acknowledgment of the application by the Commission ... No / Yes

N
Y
70

4.4. Total cost of investment (in national currency)

C A 4 2
1 4

9 15 19

4.5. Total project costs on which aid is requested (in national currency)

24 30 34

4.6. Aid requested from the EAGGF Guidance Section (in national currency)

39 45 49

4.7. Description of aid applied for

C A 4 3
1 4

4.7.1. Aid 1

1
8

Origin: . . . . . .

9

Nature: . . . . . .

10

Amount (in national currency)

14 20 24

4.7.2. Aid 2

2
8

Origin: . . . . . .

9

Nature: . . . . . .

10

Amount (in national currency)

14 20 24

. . . . . .
Date

. . . . . .
Signature of applicant

PART 2

Information provided by the Member State

71 80

C A 5 1
1 4

1. Favourable opinion

N

Y
8

2. Title of specific programme concerned (Article 2)

. . . . . .

. . . . . .

9 13

3. **Agency responsible for forwarding supporting documents** (Article 19 (2))

14 16

3.1. Name or business name

C A 5 2
1 4

6 7

9 20 30 38

39 50 60 68

3.2. Road and number or post office box

C A 5 3
1 4

9 20 30 38

39 50 60 68

3.3. Postal code and town/county

C A 5 4
1 4

9 20 30 38

39 50 60 68

69

4. **Description of aid**

C A 5 5
1 4

4.1. Aid 1

1
8

Origin: . . . . . .

9

Nature: . . . . . .

10

Legal basis: .....

Amount (in national currency) 14 20 24

4.2. Aid 2

Origin: .....

Nature: .....

Legal basis: .....

Amount (in national currency) 14 20 24

12

2 8

9

10

12

71 80

5. **Agency through which aid from the fund is to be paid** (Article 19 (1))

C A 5 6
1 4

5.1. Name or business name

5 7

9 20 30 38

39 50 60 68

5.2. Road and number or post office box

C A 5 7
1 4

9 20 30 38

39 50 60 68

5.3. Postal code and town/ county

C A 5 8
1 4

9 20 30 38

39 50 60 68

69

5.4. Beneficiary served by this agency:
If applicable, bank branch code and bank account number of the beneficiary with this agency

C A 5 9
1 4

9 20 30 38

39 41

6. An application for this project will not be submitted to the European Regional Fund

. . . . . .
Date

. . . . . .
Signature and stamp

ANNEX B

1. **Short description of the project** (maximum one page)

2. **Applicant** [1]:

2.1. Object and scope of the applicant's main activities.

2.2. Links between the applicant, beneficiary and the project.

2.3. Attach:
— copy of Memorandum and Articles of Association and Certificate of Incorporation,
— extract from the trade register.

3. **Beneficiary** (Article 19 (1)) [2]:

3.1. Object and scope of beneficiary's main activities.

3.2. Geographical area covered by these activities.

3.3. Economic situation (complete forms B 1 and B 2 at the end of this Annex and attach the relevant documents).

3.4. Attach:
— copy of Memorandum and Articles of Association and Certificate of Incorporation (for cooperatives if such information is not in the Memorandum and Articles indicate the basis of membership),
— extract from the trade register,
— copy of rules of association (cooperative).

4. **Description of the present situation of the beneficiary:**

4.1. Existing plant and capacity.

4.2. Agricultural products concerned (form B 3).

4.3. Production/marketing programme (form B 4).

4.4. Prices paid to producers in the last four years (form B 5).

4.5. Area of collection of agricultural products (geographical boundaries with map), description of production structures (in sufficient detail to enable a judgement to be given on the project), total production of the products concerned (giving seasonal distribution where appropriate) for the last three years and the expected future development.

4.6. Description of facilities of the same type not belonging to the beneficiary in the area of collection and in adjoining areas (with indication of capacity and location) [3] [4].

5. **Measures proposed:**

5.1. General description of planned plant, its technical use and the needs it will meet [5]. Indication of planned hours of operation. Also where project is part of a larger scheme a description of the other investments planned.

5.2. Geographical location.

5.3. Detailed technical description of the proposed work (plans to be attached).

5.4. Overall estimate of total cost of work (indicate basis of calculation and date of estimates) (to be summarized on forms B 6 and B 7).

6. **Proposed financing:**

6.1. Complete forms B 8 and B 9.

6.2. Desired stages of payment of aid.

7. **Expected situation after completion of the project:**

7.1. Origin of agricultural products concerned mentioned on form B 3.

7.2. Planned increase in outlets of products listed on form B 4.

7.3. Place of project in the general economy, in the national, regional and local context (3) (4).

7.4. Profitability (forms B 10 and B 11).

7.5. Description of economic benefits for primary producers to be derived from the project. (Attach all relevant supporting documents, for example copies of supply contracts or other undertakings). (See Article 9).

7.6. If applicable, state the criteria in Article 11 (1) to which the project conforms.

8. **If applicable, inclusion of the project in a programme** (Article 2):

Economic and structural importance of the project in the programme and the effect of the project in the realization of the objectives of the programme (5).

....

Date Signature

(1) To be completed only if the applicant is not also the beneficiary.

(2) To be completed for each beneficiary.
The Articles referred to in this Annex are those of Regulation (EEC) No 355/77.

(3) To be completed where the project is not incorporated in a programme pursuant to Article 2 (see 8).

(4) This information can also be supplied by the Member State.

(5) Where there are specific Community rules applicable to a sector mention also to what extent these are met (for example, in the meat sector, the hygiene regulations of the Community).

B 1 — SUMMARY OF BALANCE SHEETS

A. Enterprise ☐ I. Tax accounts ☐

B. Group ☐ II. Other accounts ☐

Year ending, month .....

	ASSETS	19.....	19.....	19.....
1.0.	*Formation expenses*			
	Intangible assets			
	Land and buildings, book value, H/R			
	Plant machinery and equipment, book value			
	Shares in subsidiary and associated companies, etc.			
1.1.	*Total fixed assets*			
	Stocks and work in progress			
	Trade debtors			
	Other debtors and payments on account			
	Liquid assets and securities			
1.2.	*Total current assets*			
1.3.	**Total assets** (1.0 + 1.1 + 1.2)			
	CAPITAL, RESERVES AND LIABILITIES			
	Subscribed capital paid in			
	Restricted reserves			
	Free reserves			
	Profit and loss account — balance from prior year			
	— profit for the year (±)			
1.4.	*Total capital and reserves*			
1.5.	*Provisions*			
	Trade creditors			
	Banks and credit institutions			
	Other medium- and long-term liabilities			

1.6.	*Total medium- and long-term liabilities*			
	Trade creditors			
	Banks and credit institutions			
	Other creditors and accruals			
1.7.	*Total current liabilities*			
1.8.	**Total capital and reserves + liabilities** (1.4 + 1.5 + 1.6 + 1.7) (also = 1.3)			
	Other information (not to be added to above)			
	Land and buildings, historic replacement cost or insured value (1)	( )	( )	( )
	Plant, machinery and equipment, historic or replacement cost or insured value (1)	( )	( )	( )
	Guarantee capital	( )	( )	( )
	Guarantees entered into for third parties and other contingent liabilities	( )	( )	( )

(1) Cross out items not applicable.

B 2 — SUMMARY OF TRADING AND PROFIT AND LOSS ACCOUNTS

A. Enterprise ☐ I. Tax accounts ☐

B. Group ☐ II. Other accounts ☐

Year ending, month .....

			19.....	19.....	19.....
2.1.1.	*Net turnover*	=			
2.1.2.	Work on own account	+			
2.1.3.	Other operating receipts	+			
2.2.	**Total product**	=			
2.3.	Cost of raw materials	—			
2.4.	**Gross value added**	=			
2.5.1.	Staff costs I (1)	—			
2.5.2.	Staff costs II (2)	—			
2.5.3.	Other operating expenses	—			
2.6.	**Operating profit before depreciation**	=			
2.7.1.	Depreciation, buildings, H/R	—			
2.7.2.	Depreciation, plant, machinery and equipment	—			
2.7.3.	Depreciation, intangibles and other	—			
2.8.	**Operating profit after depreciation**	=			
2.9.	Other income, including interest and dividends	+			
2.10.	Financial charges	—			
2.11.	Exceptional and prior year profits and losses	±			
2.12.	**Profit before tax**	=			
2.13.	Taxes on profits for the year	—			
2.14.	**Profit after tax**	=			

(1) Aggregate remuneration of all employees (excluding directors).
(2) Aggregate fees and salaries of directors, shareholders committee, and board members.

B 3 — INPUT OF AGRICULTURAL PRODUCTS BEFORE AND AFTER COMPLETION OF THE PROJECT

Location of project .....

Product			A					B
			Enterprise input					Project input
			Years before presentation of application		Years after completion of project			Third year after completion of project
			−2	−1	+1	+2	+3	
3.1.1. _____	volume	(.....)	_____	_____	_____	_____	_____	_____
3.1.2.	value	(.....)	.....	.....	.....	.....	.....	.....
3.2.1. _____	volume	(.....)	_____	_____	_____	_____	_____	_____
3.2.2.	value	(.....)	.....	.....	.....	.....	.....	.....
3.3.1. _____	volume	(.....)	_____	_____	_____	_____	_____	_____
3.3.2.	value	(.....)	.....	.....	.....	.....	.....	.....
3.4.1. _____	volume	(.....)	_____	_____	_____	_____	_____	_____
3.4.2.	value	(.....)	.....	.....	.....	.....	.....	.....
3.5.1. _____	volume	(.....)	_____	_____	_____	_____	_____	_____
3.5.2.	value	(.....)	.....	.....	.....	.....	.....	.....

B 4 — PRODUCT OUTPUT BEFORE AND AFTER COMPLETION OF PROJECT

Location of project .....

Product	A					B
	Enterprise input					Projec tinput
	Years before presentation of application		Years after completion of project			Third year after completion of project
	— 2	— 1	+ 1	+ 2	+ 3	
4.1.1. _____ volume (.....)	_____	_____	_____	_____	_____	_____
4.1.2. value (.....)	.....	.....	.....	.....	.....	.....
4.2.1. _____ volume (.....)	_____	_____	_____	_____	_____	_____
4 2.2. value (.....)	.....	.....	.....	.....	.....	.....
4.3.1. _____ volume (.....)	_____	_____	_____	_____	_____	_____
4.3.2. value (.....)	.....	.....	.....	.....	.....	.....
4 4.1. _____ volume (.....)	_____	_____	_____	_____	_____	_____
4.4.2. value (.....)	.....	.....	.....	.....	_____	.....
4.5.1. _____ volume (.....)	_____	_____	_____	_____	_____	_____
4.5.2. value (.....)	.....	.....	.....	.....	.....	.....

B 5 — PRICES PAID TO PRODUCERS DURING LAST FOUR YEARS

A Product	B Presentation	C Quality	D %	E Unit	F			
					19.....	19.....	19.....	19.....
5.1.	.....	.....	.....	.....	.....	.....	.....	.....
5.2.	.....	.....	.....	.....	.....	.....	.....	.....
5.3.	.....	.....	.....	.....	.....	.....	.....	.....
5.4.	.....	.....	.....	.....	.....	.....	.....	.....
5.5.	.....	.....	.....	.....	.....	.....	.....	.....

B 6 — PROJECT COSTS

I. Date /_____/

II. Location of project: .....

6.1.	**Purchase of land**		_____
6.2.	**Road and earth work**		_____
6.3.	**Buildings**		
6.3.1.	Buildings for unloading and loading	.....	
6.3.2.	Buildings for processing and packing	.....	
6.3.3.	Buildings for cold storage	.....	
6.3.4.	Buildings for other storage	.....	
6.3.5.	Buildings for services	.....	
6.3.6.	Offices and staff facilities	.....	
6.3.7.	Residential accommodation	.....	
6.3.8.	Other buildings	.....	
	Total buildings		_____
6.4.	**Plant and equipment**		
6.4.1.	Plant and equipment for processing and packing	.....	
6.4.2.	Plant and equipment for freezing and cold storage	.....	
6.4.3.	Plant and equipment for internal transportation	.....	
6.4.4.	Plant and equipment for external transportation	.....	
6.4.5.	Plant and equipment for services	.....	
6.4.6.	Plant and equipment for pollution control	.....	
6.4.7.	Equipment for offices and staffrooms	.....	
6.4.8.	Other equipment	.....	
	Total plant and equipment		_____
6.5.	**Other investments**		_____
6.6.	**Sub-total**		═══════
6.7.	**Technical charges**		_____
6.8.	**Contingencies**		_____
6.9.	**Inflation**		_____
6.10.	**Total**		═══════

B 7 — UNIT COSTS OF PROJECT

I. Date /_____/

II. Location of project: .....

A	B	C		D	E
Unit of production	Number of units of production	Total capacity	Unit of capacity	Total costs	Rate per unit of capacity (D/C)
7.1. (1)	_____	_____	.....	_____	_____
7.2.	_____	_____	.....	_____	_____
7 3.	_____	_____	.....	_____	_____
7.4.	_____	_____	.....	_____	_____
7.5.	_____	_____	.....	_____	_____

(1) Lines to be repeated as often as necessary.

B 8 — FINANCIAL RESOURCES AVAILABLE TO BENEFICIARY

	19.....	19.....	19.....	Total
8.1. Sale of assets				
8.2. Income finance				
8.2.1. Cash available	.....	.....	.....	.....
8.2.2. Retained profits	.....	.....	.....	.....
8.2.3. Depreciation	.....	.....	.....	.....
Total				
8.3. Work on own account and payments in kind				
8.4. New issues				
8.4.1. Share capital	.....	.....	.....	.....
8.4.2. Debentures	.....	.....	.....	.....
Total new issues				
8.5. Grants				
8.5.1. EAGGF	.....	.....	.....	.....
8.5.2. Member State	.....	.....	.....	.....
8.5.3. Local government	.....	.....	.....	.....
8.5.4. Other sources	.....	.....	.....	.....
Total grants				
8.6. Loans				
8.6.1. Bank overdrafts and bridging loans	.....	.....	.....	.....
8.6.2. Banks and credit institutions	.....	.....	.....	.....
8.6.3. European Investment Bank	.....	.....	.....	.....
8.6.4. Other loans	.....	.....	.....	.....
Total loans				
8.7. Other financial resources				
8.8. Total resources				

B 9 — FINANCIAL PLAN FOR THE PROJECT

I. Date /_____/

9.1.	**Beneficiary's contribution**		_____
	of which: 9.1.1. Own funds	.....	
	9.1.2. Loans (1)	.....	
	9.1.3. Payments in kind and work on own account	.....	
9.2.	**Member State's contribution as capital grant**		_____
9.3.	**Other contributions**		_____
9.4.	**Aid requested from EAGGF**		_____
9.5.	**Total financial plan = total investments**		_____

(1) Please indicate source amount, interest rate, duration and repayment terms of each loan below. Also indicate rate and length of interest subsidies, if any, and the subsidizing body.
Confirmations must be included in each case.

B 10 — PROFIT AND LOSS FORECAST FOR THE PROJECT LOCATION

I. Date /_____/

II. Location of project..... Year of operation: .....

		Financial year ending: First 19.....	Second 19.....	Third 19.....
10.1.1. **Net turnover**		_____	_____	_____
10.1.2. Work on own account	+	.....	.....	.....
10.1.3. Other operating receipts	+	.....	.....	.....
10.2. **Total product**	=	_____	_____	_____
10.3. Costs of materials	—	.....	.....	.....
10.4. **Gross value added**	=	_____	_____	_____
10.5.1. Staff costs I (1)	—	.....	.....	.....
10.5.2. Staff costs II (2)	—	.....	.....	.....
10.5.3. Other operating expenses	—	.....	.....	.....
10.6. **Operating profit before depreciation**	=	_____	_____	_____
10.7.1. Depreciation, buildings, H/R	—	.....	.....	.....
10.7.2. Depreciation, plant, machinery and equipment	—	.....	.....	.....
10.7.3. Depreciation, intangibles	—	.....	.....	.....
10.8. **Operating profit after depreciation**	=	_____	_____	_____
10.9. Other income	+	.....	.....	.....
10.10 Financial charges	—	.....	.....	.....
10.11. Exceptional profits and losses	±	.....	.....	.....
10.12. **Profit before tax**	=	═══	═══	═══

(1) Aggregate remuneration of all employees (excluding directors).
(2) Aggregate fees and salaries of directors, shareholders committee and board members.

B 11 — PROFIT AND LOSS FORECAST FOR ENTERPRISE

I. Date /_____/ Year of operation: .....

		Financial year ending: First 19.....	Second 19.....	Third 19.....
11.1.1. **Net turnover**		_____	_____	_____
11.1.2. Work on own account	+	.....	.....	.....
11.1.3. Other operating receipts	+	.....	.....	.....
11.2. **Total product**	=	_____	_____	_____
11.3. Cost of raw materials	—	.....	.....	.....
11.4. **Gross value added**	=	_____	_____	_____
11.5.1. Staff costs I (1)	—	.....	.....	.....
11.5.2. Staff costs II (2)	—	.....	.....	.....
11.5.3. Other operating expenses	—	.....	.....	.....
11.6. **Operating profit before depreciation**	=	_____	_____	_____
11.7.1. Depreciation, buildings, H/R	—	.....	.....	.....
11.7.2. Depreciation, plant, machinery and equipment	—	.....	.....	.....
11.7.3. Depreciation, intangibles	—	.....	.....	.....
11.8. **Operating profit after depreciation**	=	_____	_____	_____
11.9. Other income	+	.....	.....	.....
11.10. Financial charges	—	.....	.....	.....
11.11. Exceptional profits and losses	±	.....	.....	.....
11.12. **Profit before tax**	=	_____	_____	_____
11.13. Taxes on profits for the year	—	.....	.....	.....
11.14. Profit after tax	=	_____	_____	_____

(1) Aggregate remuneration of all employees (excluding directors).
(2) Aggregate fees and salaries of directors, shareholders committee and board members.

EXPLANATORY NOTES AND INSTRUCTIONS FOR COMPLETION OF APPLICATIONS

Preliminary remarks

Regulation (EEC) No 219/78 is designed to provide as precisely as possible information which the Commission needs in order to decide on the applications for subsidy according to the conditions and criteria of Regulation (EEC) No 355/77.

To this end, to allow a rapid examination and to guarantee that the information will be presented in a form allowing comparisons, forms have been used wherever possible.

Taking account of the multitude of sectors, legal entities and situations this method cannot provide for each individual case or particularity. There will, therefore, be cases where certain information is not available or does not fully explain a particular situation or an individual case.

In these cases, the reasons why it is impossible to give a reply to certain questions should be given on a separate sheet. The applicant may also attach supplementary explanations to each reply for which he considers it necessary to explain fully the circumstances of his situation and/or application.

ANNEX A

General instructions

(a) The applicant should complete from line 2 to line 4.7.2 only.
Do not fill in the right hand column of each page.

(b) The number of characters relating to one piece of data (including intermediate spaces) should not exceed the number of spaces provided for on the form. Abbreviations may be used (e.g. COOP, Ltd . . .). One character only should be written in each space.

(c) With exception of amounts, information entered on the line provided should begin with the first space on the left.

(d) Amounts

— Amounts should be entered in national currency without decimal points.

— The triangles are used to separate milliards, millions and thousands.

— Amounts should be entered beginning with the last space on the right.

Example: £ 10 000 . . . . . .▲.1 0▲0 0 0 |

Explanatory notes to the various headings [1]

PART 1

2. **Applicant**

To be filled in only if the applicant is not a beneficiary.

3. **Beneficiary**

If there are several beneficiaries the information for heading 3 is to be given for each on a separate sheet. If there are more than four beneficiaries, indicate a representative and also provide for him the same information.

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[1] Paragraph numbers correspond to the headings on the form. Articles referred to in this Annex are those of Regulation (EEC) No 355/77.

3.1. Circle the correct reply.

3.7. The economic activity of the beneficiary may be described by reference to the raw material concerned (for example: processing of milk products), the processing or marketing technique (e.g. slaughter and cutting) or the final use of the manufacturing products (e.g. manufacture of feedingstuffs) . . .

3.8. For example: Limited company, Cooperative, . . .

3.9. Do not mention holders with a less than 10% capital share. Indicate percentages to the nearest whole number.

If no single shareholder holds 10% or more or if there is no registered capital (e.g. Association) or, if the holdings are not known, enter on line 1 the number of holders of capital, or indicate the number of shares issued or the number of members only.

3.10. These are project numbers allotted by the Commission. If there are more than four list at the foot of the page.

4. **General description of the project:**

4.1. The activities covered by the sectors can be described by reference to the raw material (for example milk), the processing or marketing technique (e.g. slaughterhouse) or the final use of the manufactured products (e.g. feedingstuffs) . . .

4.2. Each product must of necessity fall within one or more of the following five categories:

new factory or other business enterprise;
new product;
change of capacity;
modernization;
other.

Where the project combines several categories (for example: modernization with increase in capacity), mention each category concerned.

4.3. Enter the month and year

Example |0|4/7|8|

Circle the correct reply for the confirmation. Projects on which work was started before the receipt of the application by the Commission do not qualify to receive a subsidy from the funds.

4.7. Origin: State, county, etc. . . .

Nature: Capital subsidy, subsidized loan, interest subsidy, guarantee . . .

Amount: Only to be completed for capital grants.

Continue on a separate sheet if necessary. The grant of aid must be confirmed before forwarding the application to the Commission.

PART 2

Data provided by the Member State

4. Mention also in this case, under 'legal basis', if the aid is under Article 15.

5. If there is more than one agency provide the information for each.

ANNEX B

Explanatory notes for forms B 1 to B 11

1. Each application for a subsidy relates to a project which concerns one or more investments (each investment being defined by its location), and of which the financial burden is borne by one or more beneficiaries.

   Forms B 5 and B 9 concern the project.

   B 3, B 4, B 6, B 7 and B 10 concern the investments.

   If there are several investments (several locations) each form should be completed for each location.

   B 1, B 2, B 8 and B 11 concern the beneficiary. If there are several beneficiaries, one of each of these forms should be submitted for each beneficiary.

2. These forms comprise:

   — financial information designed to measure:
   — the present financial position of the beneficiary (B 1 and B 2),
   — the profitability of the project (B 10) and of the enterprise (B 11),
   — the financing of the enterprise (B 8) and of the project (B 9);

   — the economic information designed to explain the importance of a project for the agricultural products concerned (B 3, B 4 and B 5);

   — technical information about the nature of the investments in the project (B 6 and B 7).

3. B 6 and B 9 are to be completed in units of national currency.

   B 1, B 2, B 8, B 10 and B 11 are to be completed in thousands of national currency.

   B 3, B 4 and B 5 are to be completed in national currency as appropriate.

B 1 Summary of balance sheets

(a, b, c, d and e, also apply to B 2. Profit and loss account)

(a) Please fill in a summary of each balance sheet and of trading and profit and loss accounts for each beneficiary or, when a new enterprise has been set up, for those partners having an interest of 20% or more in the new company.

(b) If the beneficiary is a subsidiary of another enterprise an additional set of schedules is to be filled in for the group as a whole and one copy of the consolidated group accounts for each of the last three years shall be enclosed.

   Indicate by crosses in the respective boxes in the upper left hand corner whether the balance sheet concerns an enterprise (A) or a group of enterprises (B) (consolidated account).

(c) The three columns on the form should be completed with the figures for the most recent year in the right hand column. Each line should be filled in, with a dash (—) if the value is nil.

   The last year should be the last complete financial year before the date of the application.

The month in which the financial year ends is to be indicated in the blank space above the three columns.

If the accounts of the latest financial year are provisional then please mention in a footnote and forward a copy of the final accounts when available and, if applicable, audited, accompanied by a revised form B 1.

If, in any one of the three financial years concerned, the number of months in the accounting period is different from 12 then please indicate in a footnote.

(d) The basis for the schedule shall be the final accounts for the past three financial years duly audited, if applicable.

Indicate by crosses in the respective boxes in the upper left hand corner whether the account is purely a tax account (I) or other account (II), or whether the same account is used for several purposes (I and II). If the accounts are 'other' accounts indicate by a footnote their nature.

(e) Form B 1 should for each of the three years concerned be accompanied by one copy of the annual accounts comprising the balance sheet, the trading and profit and loss account and the notes to the accounts.

1.0. **Formation expenses**

If national law allows this class of asset, and they are shown on the balance sheet.

1.1. **Intangible assets**

Book value of concessions, patents, licences, trade marks, goodwill and cost of research and development if national law permits.

Land and buildings, book value, H/R

Book value of land and buildings after deduction of accumulated provision for depreciation. Indicate whether based on historic costs, H (cumulated purchasing and construction costs of fixed assets at their cost at the time of acquisition) or current replacement cost, R, by crossing out the letter not valid.

Shares in subsidiary and associated companies, etc.

Includes (1) holdings in or claims on associated undertakings, (2) trade investments, (3) other securities ranked as fixed assets.

1.2. **Liquid assets and securities**

Include also shares held in the company itself.

1.4. **Subscribed capital**

Book value of stocks and shares of companies or cooperatives, etc.

Profit and loss account

In the case of a loss indicate (—).

1.6. **Long- and medium-term liabilities**

Total debts becoming due after one year.

Supplementary information

Insured value: Amount of cover for fire insurance purposes.

B 2 Summary of trading and profit and loss accounts

Heading of scheme: See the points (a), (b), (c), (d) and (e) in B 1

2.1.1. The net amount of turnover including receipts from sales of products, goods and services falling within the usual operations of the company,

after allowing for any discounts or rebates in respect of those sales, and for value added tax and other taxes directly tied to the turnover.

NB: Do not deduct distribution and sales costs.

2.1.2. Work carried out by the enterprise itself and adding to the value of the fixed assets of the enterprise.

2.1.3. All income other than that mentioned above and resulting from the operation of the enterprise itself and from rents and royalties.

2.3. Adjustment should be made under this heading for stocks at the beginning and the end of the year.

2.5.3. Includes all other expenses than those mentioned above and relating directly to the operation of the enterprise itself.

NB: Interests and depreciation are excluded under this point.

2.7.1. Indicate by crossing out the letter not valid, whether historic cost basis (H) or current replacement basis (R).

2.9. Includes mainly interest and revenue from shares.

2.11. All major items should be given on a separate sheet.

B 3 Input of agricultural products before and after completion of the product

Information to be given on this form is for agricultural, horticultural and fisheries products which are to be processed or marketed by the project. Only those products representing more than 15% of the total volume or value are to be recorded but, in any case, the five most important products should be mentioned. In column A list the quantity and value of products used in the whole enterprise which are to be processed or marketed by the project. In column B only quantities and values of those products to be processed or marketed as a result of the project should be shown.

If possible, indicate the volumes in tonnes; however beef, pigs, poultry and other animals slaughtered should be recorded as number of beasts, and not in tonnes of deadweight. Quantities of flowers and other products not usually bought by weight should be expressed preferably in the normally accepted commercial unit which should be indicated. For each product concerned indicate the units of measurement used. Quantities and values of, for example, tonnes, units, thousands of units, etc . . . t '000 or t, etc. All figures are to be on an annual basis.

If column B cannot be evaluated (e.g. where the investment does not concern individual units of production — see B 7) please explain.

B 4 Product output before and after project

Information to be given on this form, for the enterprise and for the project, is for products concerned by the project only. In the case of service enterprises (e.g. auction market), record the product passing through the enterprise. Only those products which represent 15% of the

total value and volume are to be recorded but, in any case, the five most important products should be mentioned. In column A list the quantity and value of products used in the whole enterprise which are to be processed or marketed in the project. In column B only quantities and values of those products to be processed or marketed as a result of the project should be shown.

If possible, indicate the volume in tonnes, e.g. tonnes of deadweight (not the number of heads) for cattle, pigs, poultry and other animals slaughtered. The quantity of flowers and other products not usually sold by weight should be expressed, preferably, in the normally accepted commercial unit which should be indicated. For each product concerned, indicate the units of measurement used for volume and value e.g. tonnes, units, thousands of units, etc. . . t '000 or t, etc. . .

All figures are to be on an annual basis in the method normally used for commercialization of the product. Indicate in a footnote whether or not the value includes packaging.

If column B cannot be evaluated (e.g. where the investment does not concern individual units of production — see B 7) please explain.

B 5 Prices paid to producers during last four years

A. This form should cover all products mentioned in B 3, in so far as the beneficiary has a direct relationship with the producers of these products. Only up to five lines need be filled in.

B — D. This information need only be provided to the extent to which it is used to calculate the price.

B. Packaging stage of vegetable products; weight group of cattle, pigs, eggs, etc.

C. Quality class or classes recognized officially by the Community (or, if no official Community classification, by the Member States). In the case of projects relating to wine, detail if it refers to 'vin de table', 'vin de pays', or 'v.q.p.r.d.' (or degree OECHSLE) and describe the system utilized to classify and evaluate the raw material in function of its quality.

D. Content in percentage, e.g. butter fat or protein in milk, alcohol in wine, water in grain, sugar in sugarbeet, etc.

E. Indicate whether per kilogram, per litre, or per unit, etc.

F. Indicate the prices paid to producers for the last four years (those for the most recent year in the last column), in national currency, as a weighted annual average. Prices should be those paid on delivery to the enterprise, VAT excluded. Take account of collection costs where these are the responsibility of the enterprise.

This form is also to be completed for service enterprise (e.g.: auction markets). In this case, deduct commission charged from the price.

B 6 Investment sheet

Supporting documents have to be enclosed.

Date of calculations should be indicated under 'I'.

All figures should be exclusive of recoverable VAT.

If the beneficiary carries out investments other than those in this application, show on a separate page, or by footnote, the total costs including increase in net working capital (current assets — current liabilities) allocated to the years of construction of the project. In addition, indicate the nature and capacity of the investment. If lines 6.3.1 to 6.3.8 cannot be completed please explain.

6.2. E.g. drainage and fencing, construction of access roads, railway connections, car parks and courtyards.

6.3.4. All other stores, including stores for raw ancillary materials.

6.3.5. Comprises buildings and rooms for heating, power, water and air circulation, etc.

6.3.7. Full details should be given on a separate sheet if not included in accompanying estimates.

6.4.3. Includes fork-lift trucks, trolleys, conveyors, transport chains, etc., not forming part of a processing line.

6.4.4. Numbers and types of vehicles before and after project implementation should be given on a separate sheet.

6.4.5. Comprises installations and equipment for heat and power plants, control rooms, etc.

6.4.6. Installations for the treatment of effluent purification of smoke and other waste materials.

6.4.7. Give full details on another sheet if these do not appear in the detailed estimates.

6.5. All other capital expenditure not mentioned above. Give details on a separate sheet.

6.9. Take account of inflation only under this heading. Exclude under other headings.

B 7 Unit costs of project

Information under A should describe the stages of production in order to assess the capacity and unit cost of each stage.

NB: it is not enough, for example, to write abbattoir. The cost and capacity of slaughter, processing, refrigeration, etc., are to be stated.

This form should only be completed in the case of projects which involve individual and complete stages of production and not, for example, for the rationalization of existing units; general expenses (administration offices, roads, etc.) are not to be included in the calculation. Indicate the basis of calculations.

B 8 Financial resources of beneficiary

The four columns in the scheme are to be filled in from left to right with the figures for the year of initial expenses in the left-hand column. If the completion exceeds three financial years then add all the expenses of the additional years to the figures in the third column and include them in the total. If the realization of the project will take less than three years, complete the form for one or two years only.

8.3. Explain basis for the calculations on a separate sheet.

8.5.1. Amount applied for. Payments are assumed to follow the progression of work.

8.5.4. Indicate source on a separate sheet.

8.6. For all loans specify conditions on a separate page.

B 9 Financial plan for the project

The financial plan should cover the total costs of all investments for which a subsidy is requested (9.5 = Part I — 4.5). If the project includes several separate production units (sub-projects) which could be the subject of separate applications, the form is to be completed for each sub-project.

B 10 Profit and loss forecast for the project by location

Refer to explanations to form B 2.

This form is to be completed separately for each location. Fill in the columns from left to right, starting with the first financial year of operation of the project.

In the case of new manufacturing unit indicate in a footnote the expected economic life of the project expressed in years (separated by category of investment).

For a project which is an extension or alteration of an existing manufacturing unit the difference is that the profitability in this case will consist of savings and additional costs in any one of the lines. The form should show the effect on the overall results of the company as pluses (additional profit) and minuses (additional losses), e.g. additional sales value would be shown as a plus figure; reduction in staff costs as a plus but increased staff costs as a minus, etc. In this way the net profitability of the investment can be calculated.

Please indicate against each amount whether it is (+) or (—).

Ignore inflation.

B 11 Trading and profit and loss forecast for enterprise

Refer to explanation to form B 2.

To be prepared for the first three years of full operation of the project. The figures should be given in constant prices. Ignore inflation.

This form is, like B 10, an estimate based on information available at the time of application. It goes without saying that eventual actual results cannot be identical with the forecasts, even if these were prepared with due care.

Ignore inflation.