I

(Acts whose publication is obligatory)

COMMISSION REGULATION (EEC) No 1096/81

of 9 April 1981

on reports on the financial results of projects which have received aid from the European Agricultural Guidance and Guarantee Fund, Guidance Section, 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), as last amended by Regulation (EEC) No 1820/80 (2), and in particular Article 20 (3) thereof,

Whereas the reports to be submitted to the Commission on the financial results of projects which have received aid under the common measure to improve the conditions under which agricultural products are processed and marketed should contain all the information needed for the assessment of these results;

Whereas the information should be presented in an identical manner to facilitate the comparison of the results achieved with the original estimates;

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. The reports on the financial results of 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. The reports shall be submitted in duplicate through the Member State concerned in accordance with the Annexes to this Regulation.

Article 2

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

(1) OJ No L 51, 23. 2. 1977, p. 1.
(2) OJ No L 180, 14. 7. 1980, p. 1.

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

Done at Brussels, 9 April 1981.

For the Commission

Poul DALSAGER

Member of the Commission

ANNEX A

Not to be completed by the beneficiary

Project No

71 80

1. **Title of project**

.....

.....

.....

.....

.....

2. **Beneficiary**

2.1. Name or business name

9 20 30 38

39 50 60 68

1 4

2.2. Road and number or post office box

9 20 30 38

39 50 60 68

1 4

2.3. Postal code and town/county

9 20 30 38

39 50 60 68

1 4

69

2.4. Telephone

9 20 30 38

1 4

ANNEX B

1. **Beneficiary:**

1.1. Where appropriate, explain the extent to which the object and scope of the main activities of the beneficiary have changed (1).

1.2. Where appropriate, explain the extent to which the geographical area covered by these activities has changed (1).

1.3. Economic situation (complete forms B 1 and B 2 at the end of this Annex and attach the relevant documents): where appropriate, explain the differences from the estimates submitted with the original application for aid.

2. **Description of the present situation:**

2.1. Agricultural products concerned (complete form B 3) — indicate their origin if this has changed (1).

2.2. Production/marketing programme (complete form B 4) — indicate outlets if these have changed (1).

2.3. Prices paid to producers in the past three years (complete form B 5).

2.4. Profitability (complete form B 6).

2.5. Means by which the share of the producers of the basic agricultural product in the economic benefits has been realized.

3. **Assessment:**

3.1. Short evaluation of the results of the implementation of the project.

3.2. Where appropriate, explain the differences from the estimates submitted with the original application for aid, particularly in relation to the figures in forms B 3, B 4, B 5 and B 10 of the original application, compared with the figures in forms B 3, B 4, B 5 and B 6 of this report.

.....

(Date—Signature)

(1) The changes should be explained in relation to the information provided by the beneficiary in the application for aid.

B 1 – SUMMARY OF BALANCE SHEETS

A. Enterprise [ ] I. Tax accounts [ ]

II. Other accounts [ ]

Year ending, month .....

	ASSETS	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 ☐

II. Other accounts ☐

Year ending, month .....

			19.....
2.1.1.	*Net turnover*	=	_____
2.1.2.	Work and 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 Enterprise input					B Project input
	Years before presentation of application		Years after completion of project (1)			Third year after completion of project (1)
	– 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 (.....)	.....	.....	.....	.....	.....	.....

(1) See explanatory notes.

B 4 – PRODUCT OUTPUT BEFORE AND AFTER COMPLETION OF PROJECT

Location of project .....

Product			A Enterprise input					B Project input
			Years before presentation of application		Years after completion of project (1)			
			− 2	− 1	+ 1	+ 2	+ 3	Third year after completion of project (1)
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	(.....)	.....	.....	.....	.....	.....	.....

(1) See explanatory notes.

B 5 – PRICES PAID TO PRODUCERS DURING LAST FOUR YEARS

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

B 6 – 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.....
6.1.1.	**Net turnover**		_____	_____	_____
6.1.2.	Work on own account	+	.....	.....	.....
6.1.3.	Other operating receipts	+	.....	.....	.....
6.2.	**Total product**	=	_____	_____	_____
6.3.	Costs of materials	–	.....	.....	.....
6.4.	**Gross value added**	=	_____	_____	_____
6.5.1	Staff costs I (1)	–	.....	.....	.....
6.5.2.	Staff costs II (2)	–	.....	.....	.....
6.5.3.	Other operating expenses	–	.....	.....	.....
6.6.	**Operating profit before depreciation**	=	_____	_____	_____
6.7.1.	Depreciation, buildings, H/R	–	.....	.....	.....
6.7.2.	Depreciation, plant, machinery and equipment	–	.....	.....	.....
6.7.3.	Depreciation, intangibles	–	.....	.....	.....
6.8.	**Operating profit after depreciation**	=	_____	_____	_____
6.9.	Other income	+	.....	.....	.....
6.10.	Financial charges	–	.....	.....	.....
6.11.	Exceptional profits and losses	±	.....	.....	.....
6.12.	**Profit before tax**	=	_____	_____	_____

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

EXPLANATORY NOTES FOR FORMS B 1 TO B 6

1. Each subsidy awarded and therefore each report 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.

   Form B 5 concerns the project.

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

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

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

2. Forms B 1 to B 6 of the report correspond to forms B 1 to B 5 and B 10 which the beneficiary submitted with its original application for aid. In principle, they should be completed in a similar way. The principal difference is that, for the new forms B 3 to B 6, for the years after the completion of the project, the figures will represent actual results and not estimates as when the application was submitted. Obviously, these results will not always match the estimates. This has no significance for the subsidy which has been paid; however, an explanation of the reasons is desirable.

3. B 1, B 2 and B 6 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) and (d) also apply to B 2)

(a) Please fill in a summary of each balance sheet and of trading and profit and loss accounts for each beneficiary.

(b) Each line should be filled in, with a dash (–) if the value is nil.

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

(c) The basis for the schedule shall be the final accounts for the past financial year duly audited, if applicable.

Indicate by crosses in the respective boxes in the upper right-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 account is an 'other account' indicate by a footnote its nature.

(d) Form B 1 should 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

(General instructions: see points (a), (b), (c) and (d) of notes relating to 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 costs 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 project

In terms of the years concerned, it is obvious that the table can only be completed for the number of years which have elapsed since the project was completed. For example, if the report is being submitted during the third year, the column for year + 3 should be left blank and column B be completed on the basis of year + 2.

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 for quantities and values, e.g. tonnes, units, thousands of units, etc. ... £ '000 or £, 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), please explain.

B 4 — Product output before and after project

For the years concerned, see explanation under B 3.

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. ...£ '000 or £, 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), please explain.

B 5 — Prices paid to producers during past three 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 past three 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 — Profit and loss results for the project location

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. For the years concerned, see explanation under B 3.

Refer to explanations to form B 2.

In the case of a 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. Should the accounting methods used not permit the establishment of exact figures, please explain and complete the table with estimated figures.

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