I

(Acts whose publication is obligatory)

COMMISSION REGULATION (EEC) No 3184/83

of 31 October 1983

on the operation of the system of advances in respect of expenditure financed by the EAGGF Guarantee Section

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 729/70 of 21 April 1970 on the financing of the common agricultural policy (1), as last amended by Regulation (EEC) No 3509/80 (2), and in particular Articles 4 and 5 thereof,

Whereas Article 4 (2) of Regulation (EEC) No 729/70 provides for Member States to have made available to them the funds needed for payments under the Guarantee Section of the European Agricultural Guidance and Guarantee Fund; whereas the best way to operate this financing system is to make Community funds available to each Member State by transfers to its account;

Whereas, having regard in particular to the large number of disbursing authorities and agencies, the best way to administer the Community funds is to make the individual Member States responsible for their distribution among such authorities and agencies;

Whereas, in order that it may be known exactly how the Community funds are used, it is indispensable that each disbursing authority and agency should keep accounts devoted exclusively to these funds and to their use;

Whereas, in order to ensure that the Commission can assess financial requirements and monitor the use of the Community funds, the Member States must transmit to it each month an application relating to financial requirements and accompanied, in respect of each disbursing authority and agency, by statements of the cash position, expenditure effected and expenditure estimates for three months;

Whereas the funds made available to Member States must cover the actual cash requirements of at least one month;

Whereas, although aggregate sums are made available to Member States each month, a Member State may experience cash difficulties because expenditure is running at a higher rate than that initially provided for; whereas provision should consequently be made for special advances;

Whereas Article 4 of Council Regulation (EEC) No 1883/78 of 2 August 1978 laying down general rules for the financing of interventions by the European Agricultural Guidance and Guarantee Fund, Guarantee Section (3), provides, in cases where intervention measures involve buying-in and storage, that the amount to be financed is to be determined by reference to annual accounts kept by the intervention agencies; whereas Council Regulation (EEC) No 3247/81 (4) lays down the rules and other conditions governing the said accounts; whereas the detailed rules under which the financing of such measures is to take place in the context of the system of advances should be set out;

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(1) OJ No L 94, 28. 4. 1970, p. 13.
(2) OJ No L 367, 31. 12. 1980, p. 87.
(3) OJ No L 216, 5. 8. 1978, p. 1.
(4) OJ No L 327, 14. 11. 1981, p. 1.

Whereas Council Regulation (EEC) No 974/71 of 12 May 1971 on certain measures of conjunctural policy to be taken in agriculture following the temporary widening of the margins of fluctuation for the currencies of certain Member States (1), as last amended by Regulation (EEC) No 2025/83 (2), has provided, with effect from 1 January 1973, for the compensatory amounts collected or granted in trade between the Member States to be considered, with regard to the common agricultural policy, as forming part of intervention intended to stabilize agricultural markets; whereas it is therefore necessary to specify the methods of declaration in respect of the said compensatory amounts;

Whereas advances for expenditure financed partly from the Guarantee Section and partly from the Guidance Section of the EAGGF should be made separately from those for expenditure financed wholly from the Guarantee Section;

Whereas it appears necessary to specify the information on expenditure statements to be given monthly by the paying departments and agencies;

Whereas, in order to facilitate the application of the provisions in the field, they should be included in a single Regulation, and Commission Regulation (EEC) No 380/78 of 30 January 1978 on the operation of the system of advances in respect of expenditure financed by the Guarantee Section of the EAGGF (3) should accordingly be repeated;

Whereas the Fund Committee has not delivered an opinion within the time limit set by its chairman,

HAS ADOPTED THIS REGULATION:

Article 1

1. The Commission, after deciding on advances in accordance with Article 5 (2) of Regulation (EEC) No 729/70, shall make available to Member States, within the limit of the budget appropriations, the funds needed for payment by the disbursing authorities and agencies of expenditure financed by the EAGGF Guarantee Section. An account shall be opened for this purpose by each Member State within the Treasury or some other financial institution.

2. The name and number of those accounts shall be communicated to the Commission by the Member States.

3. Each Member State shall ensure that the Community funds are properly managed and shall distribute them among the disbursing authorities and agencies in such a manner as to allow a similar rate of payment for all the expenditure financed by the EAGGF Guarantee Section.

Article 2

Each disbursing authority and agency shall keep accounts devoted exclusively to the funds made available to it under Article 1 (1) and to the use made of those funds.

Article 3

1. Not later than the 20th day of each month the Member States shall submit to the Commission, in triplicate, an application concerning the financial requirements of disbursing authorities and agencies.

2. An application within the meaning of paragraph 1 shall be accompanied by supporting statements for each disbursing authority and 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 statement of expenditure, broken down according to the items of the budget of the European Communities and according to types of expenditure (Annex II), showing:

— the expenditure in the month preceding that in which the application within the meaning of paragraph 1 is made,

— the expenditure estimate for the current month and for the two following months.

3. Member States with more than one paying department or agency shall also enclose with the application referred to in paragraph 1:

(a) a summary of the cash position at the end of the preceding month, together with a statement of the funds available in the account opened pursuant to Article 1 (Annex IV);

(b) a summary of the information transmitted in accordance with Annex II (Annex V).

(1) OJ No L 106, 12. 5. 1971, p. 1.
(2) OJ No L 199, 22. 7. 1983, p. 11.
(3) OJ No L 56, 27. 2. 1978, p. 1.

Article 4

1. On the basis of applications within the meaning of Article 3 (1), and not later than one month after receipt thereof, the Commission shall decide on additional payments in accordance with the second indent of Article 5 (2) (a) of Regulation (EEC) No 729/70.

Those payments shall be calculated in such a way that they are large enough to cover expenditure to be borne by the authorities and agencies until the end of the quarter referred to in the second indent of Article 3 (2) (b).

2. Any additional payments decided under paragraph 1 shall be made by the Commission within five working days of its decision.

Article 5

1. Where funds made available to a Member State are liable to be exhausted before the date laid down for the next payment, 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 decide upon and make a special advance, notification of which shall be made to the Member States when the next advance is decided. The Commission shall notify the Member State concerned by telex of its decision.

Article 6

1. The expenditure referred to in Article 4 (1) of Regulation (EEC) No 1883/78 shall be determined in accordance with Regulation (EEC) No 3247/81. It must be declared in Annex II after being calculated in accordance with the method contained in Annex III for operations between December and October inclusive and in Annex VI for operations during November.

2. The balance of expenditure determined in this way shall be drawn from or paid to Community funds by the paying departments or agencies during the month following the month to which the operations relate.

3. Member States may change the provisional amount of the losses on sales during the month to which the operations refer. Sums so changed will attract interests, to be deducted from the financing costs, at the rate fixed by Regulation (EEC) No 467/77, from the day of the deduction until the end of the month.

The provisions of this paragraph shall not apply to sales realized during December.

4. Member States which intend to make use of the option offered by paragraph 3 shall inform the Commission in advance.

Article 7

1. The monetary compensatory amounts charged or paid in respect of trade between the Member States must be declared separately at the time of submission of the application referred to in Article 3.

2. If collection and payment of the compensatory amounts referred to in paragraph 1 are not carried out by the same agency, the Member States may pay the amounts charged:

— into the account opened pursuant to Article 1 (1), or

— into the account of a service or agency within the meaning of Article 4 of Regulation (EEC) No 729/70.

Article 8

1. Expenditure chargeable partly to the Guarantee Section and partly to the Guidance Section shall be financed by means of specific advances separate from those referred to in Article 4.

2. The paying departments and agencies shall draw up, and the Member States shall attach to the applications referred to in Article 3 (1), statements, similar to those referred to in Article 3 (2), in respect of the expenditure referred to in paragraph 1.

3. Articles 4 and 5 shall apply to decisions on advances to cover the expenditure referred to in paragraph 1.

Article 9

1. The figures given in column (a) of Annex II must correspond to payments and receipts actually occurring during the month in question.

These figures may include corrections to figures given for previous months of the same financial year.

2. For the purposes of implementing the first subparagraph of paragraph 1, the following dates shall apply:

(a) in respect of expenditure covered by Article 6, the date on which the paying agency draws on Community funds or reimburses an amount calculated in accordance with the said Article;

(b) in respect of the levies covered by Article 7, the date on which the amounts concerned are credited to an account as defined in paragraph 2 of the said Article;

(c) in respect of all other expenditure:

— the date on which the account of the department or agency has been debited, or

— the date on which the agency concerned has issued and sent a payment voucher to the beneficiary or a financial institution.

3. Non-executed payment orders and payments which have been debited and then re-credited shall be accounted for by deduction from the expenditure for the month during which the non-execution or cancellation is notified to the paying department or agency.

4. If payments due under the EAGGF Guarantee Section are offset by claims, they shall be deemed to have been actually made, within the meaning of paragraph 1, in their entirety:

— on the date of payment of the amount remaining due to the beneficiary if the claim is less than the expenditure cleared,

— on the date of clearance of the expenditure if it is less than or equal to the claim.

5. The date referred to in paragraph 2 (b) cannot, under any circumstances, be later than 40 days after the end of the month in which the receipts actually occurred.

6. The figures given in column (b) of Annex II, to be submitted to the Commission by 20 January, may be adjusted solely within the framework of the annual accounts to be transmitted to the Commission in accordance with Article 5 (1) (b) of Regulation (EEC) No 729/70.

7. However, corrections made by the Commission to data declared by means of Annex VI, and which feature in an Annex to a Decision on advances, shall give rise to withdrawal or reimbursement by the departments or agencies before the end of the month which follows that in which the said decision was taken.

Article 10

Regulation (EEC) No 380/78 is hereby repealed with effect from 1 December 1983.

Article 11

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

It shall apply from 1 December 1983.

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

Done at Brussels, 31 October 1983.

For the Commission

Poul DALSAGER

Member of the Commission

ANNEX I

STATEMENT OF CASH POSITION

on .....

	AUTHORITY OR AGENCY
MEMBER STATE	.....

A. *Liquid assets*

1. Liquid assets on	.....
2. Payments received	.....
Total A	.....

B. *Expenditure*

Expenditure in the month of	
chargeable to the EAGGF, Guarantee Section	..... (1)
Total B	.....

C. *Balance*

Available on	A – B	.....

Date, stamp and signature of authority or agency

.....

(1) Itemized in column (a) of Annex II.

ANNEX II

MEMBER STATE ..... ☐ (*)

AUTHORITY OR AGENCY .....

.....

☐ (*)

STATEMENT OF EXPENDITURE AND ESTIMATE OF FINANCIAL REQUIREMENTS

EEC budget item	Mes (*)	Type of expenditure	Expenditure for month of	Expenditure for financial year from 1 January to ..... 19 .. (1)	Codes (*)			Estimate of future expenditure			
					Action	Credit N or RN	Rem	..... (2)	..... (3)	..... (4)	Total
			(a)	(b)				(c)	(d)	(e)	(f) = (c) + (d) + (e)
		Carried over:									
		Total or sums to be carried over									
			DEP - DOC	DEP-CUM-DOC				PREV 1 - DOC	PREV 2 - DOC	PREV 3 - DOC	PREV - DOC

(1) Cumulative expenditure from 1 January to the end of the month of column (a).
(2) Estimate of expenditure in the month immediately after the month of column (a).
(3) Estimate of expenditure in the second month after the month of column (a).
(4) Estimate of expenditure in the third month after the month of column (a).
(*) Reserved for the departments of the Commission.

Date, stamp and signature of authority or agency

.....

Member State	
Product	

ANNEX III

NET LOSSES OF INTERVENTION AGENCIES

Operations from 1 December 19 . . to . . . . . 19 . .

TABLE A — CALCULATION OF LOSSES ON SALES (AND DEPRECIATION)

Line No	Description	Units (1)	Total	Value	Remarks
1	Total stocks as at 1 December 19 . .	Tonnes		—	
2	Value of stocks as at 1 December 19 . .	National currency	—		
3	Quantity bought in from 1 December 19 . . to . . . . . 19 . .	Tonnes		—	
4	Cost of purchases (item 3)	National currency	—		
5 = 4 x (1 — coeff.)	Technical depreciation	National currency	—		
6 = 4 — 5	Written-down value of quantity purchased	National currency	—		
7 = 1 + 3	Total quantity brought forward and purchased	Tonnes		—	
8 = 2 + 4 [or 6]	[Inventory] value of quantity brought forward and purchased	National currency	—		
9 = 8 : 7	AVERAGE PURCHASE PRICE OR INVENTORY PRICE	National currency/ tonne	—		
10	Total quantity disposed of from 1 December 19 . . to . . . . . 19 . .	Tonnes		—	
11	Total receipts from disposals (item 10)	National currency	—		
12 = 11 : 10	AVERAGE SELLING PRICE	National currency/ tonne	—		
13 = 9 — 12	Average loss on disposals	National currency/ tonne	—		
14 = 13 x 10	LOSSES ON SALES from 1 December 19 . . to . . . . . 19 . .	National currency	—		
15 = 5 + 14	TOTAL LOSSES from 1 December 19 . . to . . . . . 19 . .	National currency	—		

(1) Quantities to be expressed in tonnes to three decimal places.

Member State	
Product	

NET LOSSES OF INTERVENTION AGENCIES

Operations from 1 December 19 . . to . . . . . 19 . .

TABLE B – CALCULATION OF TECHNICAL AND FINANCIAL COSTS

Line No	Description	Units (1)	Data	Remarks
16 17 18 = 16 x 17 x RR	Quantities taken into stock from 1 December 19 . . to . . . . . 19 . . Fixed amount for entry into stock ENTRY COSTS	Tonnes ECU/tonne National currency		
19 20 21 22 = 19 or 20 x 21 x RR	Quantities treated for boning or conversion Quantities obtained from boning or conversion Fixed amount for boning or conversion costs COSTS OF BONING AND CONVERSION	Tonnes Tonnes ECU/tonne National currency		
23 24 25 = 23 x 24 x RR	Quantities removed from storage from 1 December 19 . . to . . . . . 19 . . Fixed amount for removal costs REMOVAL COSTS	Tonnes ECU/tonne National currency		
26 27 = (26 x 365) : 12 28 29 = (26 or 27) x 28 x RR	Tonnes/month of storage Tonnes/day of storage Fixed amount for storage STORAGE COSTS	Tonnes Tonnes ECU/tonne/day/month National currency		
30		National currency		
31		National currency		
32		National currency		
33		National currency		
34 = 18 + 22 + 25 + 29 + 30 + 31 + 32 + 33	TOTAL TECHNICAL COSTS	National currency		
35 = 26 x 9 x $\frac{i}{12}$ (*)	FINANCIAL COSTS	National currency		35 = (26 – 3 x n) x 9 x $\frac{i}{12}$ (*)

(1) Quantities to be expressed in tonnes to three decimal places.

(*) If modified to take account of delay in payment, apply formula in final column.

Member State	
Product	

NET LOSSES OF INTERVENTION AGENCIES

Operations from 1 December 19 . . to . . . . . 19 . .

TABLE C — SUMMARY

Description	Losses on sales (national currency)	Technical costs (national currency)	Financial costs (national currency)	Remarks
1. Operations from 1 December 19 . . to . . . . . 19 . .				Data relating to last month of accounting year are to be extracted from Annex VI (*)
(a) Item 15 (table A)		—	—	
(b) Item 34 (table B)	—		—	
(c) Item 35 (table B)	—	—		
2. Credit items other than those at item 11 of table A		—		
3. = 1 — 2 TOTAL TO BE TAKEN INTO ACCOUNT UP TO				
4. Amounts taken into account and paid up to the end of the preceding month				
5. = 3 — 4 AMOUNTS TO BE TAKEN INTO ACCOUNT AND TO BE PAID IN				

(*) Operations 1 December 19 . . to 30 November 19 . .
(a) Line III (C) — (Annex VI).
(b) Line I (D) — (Annex VI).
(c) Line II — (Annex VI).

Date, stamp and signature of responsible agency

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Member State	

NET LOSSES OF INTERVENTION AGENCIES

For the period 1 December 19 . . to . . . . . 19 . .

TABLE D – DISPOSALS OF BUTTER AND MILK POWDER FROM PUBLIC STORAGE ACCORDING TO THE APPROPRIATE REGULATIONS

Type of measure		Commission Regulations (EEC)	Quantities (tonnes)	Receipts (national currency)	Remarks
I. Normal disposals		No No No			
	TOTAL I				
II. Special measures	A. Food aid	No			
	B. Special measures other than food aid	No 262/79 (formula A) No No No No			
	Total B				
	C.	No 262/79 (formula B) No 649/78			
	Total C				
	TOTAL II = A + B + C				
GRAND TOTAL I + II					

Member State	

NET LOSSES OF INTERVENTION AGENCIES

for the period 1 December 19.. to .. .. 19..

TABLE E — DETERMINATION OF LOSSES ON SALES DUE TO THE DISPOSAL AT REDUCED PRICES OF BUTTER OR SKIMMED-MILK POWDER FOR .....

(Regulation (EEC) No .../..)

(a_1) Quantities disposed from

1 December 19.. to .. .. 19.. ..... (tonnes)

(b_1) Intervention price valid in the month of removal from stock ..... (ECU)

(c_1) Conversion rate .....

(d_1) Value of quantities disposed from 1 December 19.. to .. .. 19.. ($(a_1) \times (b_1) \times (c_1)$) ..... (national currency)

(a_2) Quantities disposed

from .. .. to .. .. (tonnes)

(b_2) Intervention price valid in the month of removal from stock ..... (ECU)

(c_2) Conversion rate .....

(d_2) Value of quantities disposed from .. .. to .. .. ($(a_2) \times (b_2) \times (c_2)$) ..... (national currency)

(a_3) Quantities disposed

from .. .. to 30 November 19.. ..... (tonnes)

(b_3) Intervention price valid in the month of removal from stock ..... (ECU)

(c_3) Conversion rate .....

(d_3) Value of quantities disposed from .. .. to 30 November 19.. ..... (national currency)

(f) Total value of quantities disposed, to enter on table D ($(d_1) \times (d_2) \times (d_3)$) ..... (national currency)

(g) Proceeds from sales from 1 December 19.. to .. .. 19.. ..... (national currency)

(h) = f − g Losses on sales to be taken into account from 1 December 19.. to .. .. 19.. (column (b) of Annex II) ..... (national currency)

(i) Losses on sales to end of previous month ..... (national currency)

(j) = h − i Losses on sales to be taken into account for the month of ..... (column (a) of Annex II) ..... (national currency)

Member State	
Product	

TABLE F — RECEIPTS IN ANTICIPATION OF LOSSES ON SALES AND CALCULATION OF RESULTING DEDUCTION FROM FINANCIAL COSTS

Rate: 0,09

Month of receipt	Date of receipt	Amount received	Number of days until end of month	Financial costs to be deducted $\frac{(c) \times (d) \times \text{rate}}{365}$	Cumulative totals Costs / Interest
(a)	(b)	(c)	(d)	(e)	(f)
December January	—		—	—	Cumulative costs (column (b) (January))
					Cumulative interest (table C, line 2 (February))
Monthly total					
Adjustment (preceding month) February	—		—	—	Cumulative costs (column (b) (February))
					Cumulative interest (table C, line 2 (March))
Monthly total					
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
Adjustment (preceding month) November	—		—	—	Cumulative costs (column (b) (November))
					Cumulative interest (table C, line 2 (December))
Monthly total					

ANNEX IV

MEMBER STATE .....

STATEMENT OF CASH POSITION — SUMMARY

on .....

A. *Liquid assets*

1. Liquid assets on ....
2. Payments received ....
3. Adjustments resulting from clearance of accounts ....

Total A .....

B. *Expenditure*

Expenditure in the month of .....

chargeable to the EAGGF Guarantee Section ..... (1)

Total B .....

C. *Balance*

Available on ..... A – B .....

including:

(a) accounts provided for under Article 1 of Regulation ....

(b) accounts of paying authorities ....

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Date, stamp and signature of competent authority

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(1) Itemized in column (a) of Annex V.

ANNEX V

MEMBER STATE .....

STATEMENT OF EXPENDITURE AND ESTIMATE OF FINANCIAL REQUIREMENTS

SUMMARY

Paying authorities of bodies	Expenditure in the month of	Expenditure from ..... to ..... (1)	Estimate of future expenditure			Total
			..... (2)	..... (3)	..... (4)	
	(a)	(b)	(c)	(d)	(e)	(f) = (c) + (d) + (e)
Total						

(1) Cumulative expenditure from 1 January to the end of the month of column (a).
(2) Estimate of expenditure in the month immediately after the month of column (a).
(3) Estimate of expenditure in the second month after the month of column (a).
(4) Estimate of expenditure in the third month after the month of column (a).

Date, stamp and signature of competent authority

.....

Member State	
Year	
Product	

ANNEX VI

PUBLIC STORAGE

Department or agency within the meaning of Article 4 of Regulation (EEC) No 729/70:

Page 1

Line No	Item	Quantities (1)	Rate per unit (ECU x conversion rate) (2)	Amount in national currency	References
(a)	(b)	(c)	(d)	(e) = (c) x (d)	(f)
I.	**Costs, material operations**				
A.	*Standard amounts* 1. Entry costs 2. Removal costs 3. Storage costs 4. Other standard amounts				
B.	*Transport costs, no standard amount*				
C.	*Other costs*				
D.	Total			.....	To be carried forward to table C of Annex III
II.	**Financing costs** (table 2)			.....	To be carried forward to table C of Annex III

(1) Quantities to be expressed in tonnes to three decimal places.
(2) Data to be broken down for each period of validity of amounts expressed in ECU and for changes in the conversion rate, in an Annex.

Line No	Item	Quantities	Rate per unit	Amount in national currency	References
(a)	(b)	(c)	(d)	(e) = (c) x (d)	(f)
III.	**Price difference and other items**				
A.	*Debit*				
	1. Stock at 1 December 19 . .				
	2. Quantities bought in from 1 December 19 . . to 30 November 19 . .				
	Sub-total				
	3. Other debit terms				
	TOTAL DEBIT				
B.	*Credit*				
	1. Quantities disposed (table 3)				
	2. Losses exceeding tolerance margin				
	(a) quantities lost fixed				
	(b) tolerance margin				
	(c) quantities exceeding tolerance				
	3. Stock at 30 November 19 . .				
	4. Amounts recovered, forfeited; securities				
	5. Other credit items				
	— table 4				
	— other				
	TOTAL CREDIT				
	TOTAL DEBIT				
C.	*Debit/credit balance* (2)			.....	To be carried forward to table C of Annex III

(1) Quantities to be expressed in tonnes to three decimal places.
(2) Delete where appropriate.

Member State	
Year	
Product	

TABLE 1

SITUATION OF AND MOVEMENTS IN PUBLIC STOCKS

Department or agency within the meaning of Article 4 of Regulation (EEC) No 729/70:

(tonnes) (1)

Month	Stocks at beginning of each month	Intake		Offtake		Stocks at end of each month
		Total quantity of products brought into storage	Intervention entailing actual movement from warehouse to warehouse	Total quantity removed	Removal transactions entailing actual movement out of warehouse	
	(a)	(b)	(c)	(d)	(e)	(f) = (a) + (b) − (d)
December						
January						
February						
March						
April						
May						
June						
July						
August						
September						
October						
November						
Total						

(1) Quantities to be expressed in tonnes to three decimal places.

A. Number of tonnes/month = $\frac{\text{total (a)} + \text{total (f)}}{2}$;

B. Number of tonnes/day = $\frac{(\text{total (a)} + \text{total (f)})\ 365}{24}$ =

Member State	
Year	
Product	

TABLE 2

DETERMINATION OF FINANCIAL COSTS

Department or agency within the meaning of Article 4 of Regulation (EEC) No 729/70:

Product variety or type	Value of quantities carried forward or bought in		Average value (national currency)	Total stocks at beginning of each month (tonnes) (1)	Total stocks at end of each month (tonnes) (1)	Average stock (tonnes) (1)	Financial costs (national currency)
	national currency	tonnes (1)					
	(a)	(b)	$\left(c = \frac{a}{b}\right)$	(d)	(e)	(f) = $\frac{(d) + (e)}{24}$	(g) = (c) x (f) x (i)
Deduction due to delay in payment for purchases = $\frac{\text{Quantities bought in x number of months delay in payment}}{12}$							
Average stock for the calculation of financial costs							
FINANCIAL COSTS							

(1) Quantities to be expressed in tonnes to three decimal places.

Member State	
Year	
Product	

TABLE 3

DETAILS OF LINE III (B) (1) OF ANNEX VI RELATING TO GOODS REMOVED FROM STORAGE

Type of removal	Quantities (tonnes) (1)	Price (ECU/tonne)	Value
	(a)	(b)	(c) = (a) x (b)
1. Quantities sold including samples — net weight		—	
gross weight		—	
2. Quantities given as food aid			
(a) from 1 December 19 . . to . . . . . 19 . .			
(b) from . . . . . 19 . . to 30 November 19 . .			
3. Quantities lost (thefts, etc.):			
(a) from 1 December 19 . . to . . . . . 19 . .			
(b) from . . . . . 19 . . to 30 November 19 . .			
4. Quantities damaged		Carry forward price (national currency/tonne)	
5. Quantities refused after second quality control (dairy products only):			
(a) from 1 December 19 . . to . . . . . 19 . .			
(b) from . . . . . 19 . . to 30 November 19 . .			
6. Others (to be specified)			
LINE III (B) (1) OF ANNEX VI			

(1) Quantities to be expressed in tonnes to three decimal places.

Member State	
Year	
Product	

TABLE 4

DETAILS OF LINE III (B) (5) OF ANNEX VI RELATING TO OTHER ELEMENTS OF CREDIT

Type of reimbursement		Value
A. Reimbursement of costs following refusal of products after second quality control (for dairy products only)		
1. Fixed costs	(tonnes x fixed amount x representative rate)	
(a) from 1 December 19 . . to . . . . . 19 . .	( )	
(b) from . . . . . 19 . . to 30 November 19 . .	( )	
2. Storage costs	(tonnes x days x storage costs x representative rate)	
(a) from 1 December 19 . . to . . . . . 19 . .	( )	
(b) from . . . . . 19 . . to 30 November 19 . .	( )	
3. Financial costs (if payment has been made)	(purchase price x days x %) : 365	
(a)	( ) : 365	
(b)	( ) : 365	
B. Reimbursement of storage costs following withdrawal of products after statutory time limits		
1. Tobacco (Article 9 of Regulation (EEC) No 3389/73)	(tonnes x days x penalty charge x representative rate)	
(a) from 1 December 19 . . to . . . . . 19 . .	( )	
(b) from . . . . . 19 . . to 30 November 19 . .	( )	
2. Cereals (Article 16 of Regulation (EEC) No 1836/82)	(tonnes x days x $\frac{\text{standard amount}}{30}$ x representative rate)	
(a) from 1 December 19 . . to . . . . . 19 . .	( )	
(b) from . . . . . 19 . . to 30 November 19 . .	( )	
	LINE III (B) (5) OF ANNEX VI	