

Official Journal

of the European Communities

ISSN 0378-6978

L 56

Volume 21

27 February 1978

English edition

Legislation

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I

(Acts whose publication is obligatory)

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

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 2788/72 ⁽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 the possibility of special advances;

Whereas the following Regulations contain special
provisions in respect of the financing of expenditure
by intervention agencies on the buying in of products
and on subsequent operations: Council Regulation
(EEC) No 786/69 of 22 April 1969 on the financing
of intervention expenditure in respect of the internal
market in oils and fats ⁽³⁾; Council Regulation (EEC)
No 787/69 of 22 April 1969 on the financing of
intervention expenditure in respect of the internal
market in cereals and rice ⁽⁴⁾; Council Regulation
(EEC) No 788/69 of 22 April 1969 on the financing
of intervention expenditure in respect of the internal
market in pigmeat ⁽⁵⁾; Council Regulation (EEC) No
2334/69 of 25 November 1969 on the financing of
intervention expenditure in respect of the internal
market in sugar ⁽⁶⁾; Council Regulation (EEC) No
2305/70 of 10 November 1970 on the financing of
intervention expenditure in respect of the internal
market in beef and veal ⁽⁷⁾, Council Regulation

⁽¹⁾ OJ No L 94, 28. 4. 1970, p. 13.

⁽²⁾ OJ No L 285, 30. 12. 1972, p. 1.

⁽³⁾ OJ No L 105, 2. 5. 1969, p. 1.

⁽⁴⁾ OJ No L 105, 2. 5. 1969, p. 4.

⁽⁵⁾ OJ No L 105, 2. 5. 1969, p. 7.

⁽⁶⁾ OJ No L 298, 27. 11. 1969, p. 1.

⁽⁷⁾ OJ No L 249, 17. 11. 1970, p. 1.

(EEC) No 2306/70 of 10 November 1970 on the financing of intervention expenditure in respect of the internal market in milk and milk products ⁽¹⁾, and Regulation (EEC) No 1697/71 of 26 July 1971 on the financing of intervention expenses in the raw tobacco sector ⁽²⁾; whereas the statements of expenditure effected and of estimated expenditure must cover the various categories of costs, it being understood that adjustments will be made on the basis of the accounts which the Member States will transmit at regular intervals;

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 ⁽³⁾, as amended by Council Regulation (EEC) No 2746/72 of 19 December 1972 ⁽⁴⁾, 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 matter, it is advisable to consolidate them within a single Regulation and to repeal Commission Regulation (EEC) No 2697/70 of 29 December 1970 on the procedure for making Community funds available to Member States under the Guarantee Section of the EAGGF ⁽⁵⁾, as amended by Regulation (EEC) No 1823/73 ⁽⁶⁾;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Fund Committee,

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 Guarantee Section of the EAGGF. 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 Guarantee Section of the EAGGF.

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,

⁽¹⁾ OJ No L 249, 17. 11. 1970, p. 4.

⁽²⁾ OJ No L 175, 4. 8. 1971, p. 8.

⁽³⁾ OJ No L 106, 12. 5. 1971, p. 1.

⁽⁴⁾ OJ No L 291, 28. 12. 1972, p. 148.

⁽⁵⁾ OJ No L 285, 31. 12. 1970, p. 63.

⁽⁶⁾ OJ No L 189, 11. 7. 1973, p. 1.

— 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).

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. The additional payments decided under paragraph 1 shall be made by the Commission within three 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 2 (c) of Regulation (EEC) No 786/69, Article 2 (a) of Regulation (EEC) No 787/69, Article 2 (b) of Regulation (EEC) No 788/69, Article 2 (b) of Regulation (EEC) 2334/69, the first indent of Article 1 of Regulation (EEC) No 2305/70, Article 3 (1) of

Regulation (EEC) No 2306/70, and Article 1 (b) of Regulation (EEC) No 1697/71, must be declared in Annex II and justified in accordance with Annex III for the months January to November and with Annex VI for the month of December.

2. The data 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.

However, with regard to the expenditure referred to in paragraph 1 hereof, the Member States may transmit to the Commission by 20 February at the latest an adjustment in conformity with Annex VI and concerning the operations of the year just ended.

3. The differences resulting from the adjustment provided for in the second subparagraph of the preceding paragraph shall be taken into consideration within the framework of Annex I for transmission to the Commission by 20 February.

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 the first paragraph hereof.

3. The provisions of Articles 4 and 5 shall apply to decisions on advances to cover the expenditure referred to in the first paragraph hereof.

Article 9

1. The data entered in column (a) of Annex II must correspond:

(a) in the case of the expenditure referred to in Article 6 (1), to the net debits or credits declared, as the case may be, in line 7 of Form C of Annex III or line 18 'credit' of Table IIa of Annex VI;

(b) in the case of all other types of expenditure:

- to payments and receipts actually made during the month in question,
- to any adjustment to the data declared for the preceding months of the same accounting period.

2. In the first indent of paragraph 1 (b) 'payments actually made' means:

- payments for which the account of the relevant department or agency has been debited, or
- payments in respect of which the relevant department or agency has issued and sent a payment order 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 Guarantee Section of the EAGGF are offset by claims, they shall be deemed to have been actually made, within the meaning of the first indent of paragraph 1 (b), 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.

Article 10

Regulation (EEC) No 2697/70 is repealed with effect from 1 January 1978.

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 with effect from 1 January 1978.

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

Done at Brussels, 30 January 1978.

For the Commission

Finn GUNDELACH

Vice-President

ANNEX I

STATEMENT OF CASH POSITION

on

MEMBER STATE AUTHORITY OR AGENCY.....

A. Liquid assets

1. Liquid assets on
2. Payments received
Total A

B. Expenditure

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

C. Balance

Available on A — B

Date, stamp and signature of the authority or agency
.....

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

MEMBER STATE (*)

AUTHORITY OR AGENCY (*)

STATEMENT OF EXPENDITURE AND ESTIMATE OF FINANCIAL REQUIREMENTS

Budget		Type of expenditure	Expenditure of the accounting period		Estimate of future expenditure				Total
Article	Post		month of	from to (1)	(2)	(3)	(4)		
			(*) (a)	(b)	(c)	(d)	(e)	(f) = (c) + (d) + (e)	
		Carried over							
		Total or sums to be carried over							

(1) Cumulative expenditure from 1 January, or from the date of application of Articles 4 and 5 of Regulation (EEC) No 729/70, 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.

ANNEX III

NET LOSSES OF INTERVENTION AGENCIES

from 1 January to 19...

FORM A — CALCULATION OF LOSSES ON SALES

Member State	
Product	

Item No and method of calculation	Description	Units ⁽¹⁾	Totals	Remarks
1	Total stocks as at 1 January 19..	tonnes		
2	Value of stocks as at 1 January 19..	n.c.		
3	Quantity bought in from 1 January to 19..	tonnes		
4	Cost of purchases as item 3	n.c.		
5 = 1 + 3	Total quantity brought forward and purchased	tonnes		
6 = 2 + 4	Total value of quantity brought forward and purchased	n.c.		
7 = 6 : 5	AVERAGE PRICE OF PURCHASES	n.c./tonne		
8	Total quantity disposed of from 1 January to 19..	tonnes		
9	Total receipts from disposals in item 8	n.c.		
10 = 9 : 8	AVERAGE SELLING PRICE	n.c./tonne		
11 = 7 — 10	Average loss on disposals and stocks carried forward	n.c./tonne		
12 = 11 × 8	LOSSES ON SALES from 1 January to	n.c.		

⁽¹⁾ Quantities to be expressed in tonnes to three decimal places.
n.c. = national currency.

NET LOSSES OF INTERVENTION AGENCIES

from 1 January to 19..

FORM B — CALCULATION OF FINANCIAL AND OTHER CHARGES

Member State	
Product	

Item No and method of calculation	Description	Units ⁽¹⁾	Totals	Remarks
13	Quantities taken into stock from 1 January to 19..	tonnes		
14	Fixed charges per unit taken into stock	u.a./tonne		
15 = 13 × 14 × RR	TOTAL RECEIPTS FROM DEPOSIT CHARGES	n.c.		
16	Quantities withdrawn from stock from 1 January to 19..	tonnes		
17	Fixed charges per unit withdrawn from stock	u.a./tonne		
18 = 16 × 17 × RR	TOTAL RECEIPTS FROM WITHDRAWAL CHARGES	n.c.		
19	Aggregate total stocks as at first of each month	tonnes		
20	Aggregate total stocks as at last day of month	tonnes		
21 = $\frac{19 + 20}{2}$	Average total stocks for all months	tonnes per month		
22	Monthly fixed storage charge per unit	u.a./tonne per month or per day		
23 = 21 × 22 × RR ⁽²⁾	TOTAL RECEIPTS FROM STORAGE	n.c.		
24 = $7 \times 21 \times \frac{0.08}{12}$	FINANCIAL CHARGES	n.c.		
25		n.c.		
26		n.c.		
27		n.c.		
28		n.c.		
29 = 15 + 18 + 23 + 24 + 25 + 26 + 27 + 28	TOTAL OF FINANCIAL AND OTHER CHARGES	n.c.		

⁽¹⁾ Quantities to be expressed in tonnes to three decimal places.⁽²⁾ For milk products and beef and veal the formula for item 23 should read: $\frac{21 \times 22 \times 365 \times RR}{12}$

NET LOSSES OF INTERVENTION AGENCIES

from 1 January to 19..

FORM C — CONSOLIDATED ACCOUNT

Member State	
Product	

Item No and method of calculation	Description	Totals (in national currency)	Remarks
1 = 12 Form A	Losses on sales at 19..		
2 = 29 Form B	Total of financial and other charges as at 19..		
3 = 1 + 2	TOTAL		
4	Credit items other than those at line 9 of Form A		
5 = 3 — 4	Provisional net losses as at 19..		
6	Provisional net losses as at end of preceding month		
7 = 5 — 6	Net losses for the month of 19..		

Date, stamp and signature of agency responsible

.....

Member State	
Product	

NET LOSSES OF INTERVENTION AGENCIES

from 1 January to 19..

TABLE A I — CALCULATION OF THE VALUE OF THE QUANTITY OF FRESH MEAT TREATED

Item No and method of calculation	Description	Units ⁽¹⁾	Data	Remarks
1	Total stocks at 1 January 19..	tonnes		
2	Value of stocks at 1 January 19..	n.c.		
3	Quantities bought in from 1 January to 19..	tonnes		
4	Expenditure on meat bought in as in line 3	n.c.		
5 = 1 + 3	Quantities carried forward or bought in	tonnes		
6 = 2 + 4	Total value of quantities carried forward or bought in	n.c.		
7 = 6 : 5	AVERAGE BUYING-IN PRICE	n.c./tonne		
8	Total quantities treated from 1 January to19..	tonnes		
9	Value of quantities treated (7 × 8)	n.c.		
10 = 9 : 8	AVERAGE PRICE OF QUANTITIES TREATED	n.c./tonne		

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

NET LOSSES OF INTERVENTION AGENCIES
from 1 January to 19..

TABLE A II — CALCULATION OF LOSSES ON SALES

Member State	
Product	

Item No and method of calculation	Description	Units ⁽¹⁾	Data	Remarks
1	Total stocks at 1 January 19..	tonnes		
2	Value of stocks at 1 January 19..	n.c.		
3	Quantities produced from 1 January to 19..	tonnes		
4	Expenditure on production as in line 3	n.c.		
5 = 1 + 3	Quantities carried forward bought in or produced	tonnes		
6 = 2 + 4	Total value of quantities carried forward bought in or produced	n.c.		
7 = 6 : 5	AVERAGE BUYING-IN OR PRODUCTION PRICE	n.c./tonne		
8	Total quantities disposed of from 1 January to 19..	tonnes		
9	Revenue from quantities disposed of referred to in line 8	n.c.		
10 = 9 : 8	AVERAGE SELLING PRICE	n.c./tonne		
11 = 7 — 10	Average loss on quantities disposed of and quantities carried forward	nc./tonne		
12 = 11 × 8	LOSSES ON SALES from 1 January to 19..	n.c.		
⁽¹⁾ Quantities to be expressed in tonnes to three decimal places.				

NET LOSSES OF INTERVENTION AGENCIES

from 1 January to 19..

TABLE B 2 — CALCULATION OF TECHNICAL AND FINANCIAL COSTS

Member State					
Product					

NET LOSSES OF INTERVENTION AGENCIES

from 1 January to 19..

TABLE B 2 — CALCULATION OF TECHNICAL AND FINANCIAL COSTS

Item No and method of calculation	Description	Units ⁽¹⁾	Data	Remarks
13	Quantities treated for boning or conversion into preserves from 1 January to 19.. ⁽²⁾	tonnes		
13a	Quantities actually obtained after boning or conversion from 1 January to 19.. ⁽²⁾	tonnes		
14	Fixed amount for boning or conversion costs ⁽²⁾	u.a./tonne		
15 = $13 \times 14 \times RR$ or $13a \times 14 \times RR$	COSTS OF BONING OR CONVERSION INTO PRESERVES ⁽²⁾	n.c.		
16	Quantities removed from storage from 1 January to 19..	tonnes		
17	Fixed amount for costs of removal from storage	u.a./tonne		
18 = $16 \times 17 \times RR$	COSTS OF REMOVAL FROM STORAGE	n.c.		
19	Aggregate total stocks at the beginning of each month	tonnes		
20	Aggregate total stocks as the end of each month	tonnes		
21 = $\frac{19 + 20}{2}$	Average total stocks for all months	tonnes/month		
22	Fixed amount for placing or keeping in storage	u.a./tonne		
23 = $21 \times 22 \times \frac{365}{12} \times RR$	COSTS OF PLACING OR KEEPING IN STORAGE AI A II	n.c. n.c.		
24 = $7 \times 21 \times \frac{0.08}{12}$	FINANCING COSTS AI A II	n.c. n.c.		
25		n.c.		
26		n.c.		
27		n.c.		
28		n.c.		
29 = $15 + 18 + 23 + 24 + 25 + 26 + 27 + 28$	TOTAL TECHNICAL AND FINANCIAL COSTS	n.c.		

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

⁽²⁾ Delete where inapplicable.

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

NET LOSSES OF INTERVENTION AGENCIES

from 1 January to 19..

TABLE C I — SUMMARY

Member State	
Product	

Item No and method of calculation	Description	Totals (in national currency)	Remarks
1 = 12 Table A II	Losses on sales at 19..		
2 = 29 Table B 2	Total technical and financial costs at 19..		
3 = 1 + 2	TOTAL		
4	Appropriations other than those listed in line 9 of Form A		
5 = 3 — 4	PROVISIONAL NET LOSSES AT 19..		
6	Provisional net losses up to the end of the preceding month		
7 = 5 — 6	Net losses for the month of 19..		

Date, stamp and signature of agency responsible

.....

ANNEX IV

STATEMENT OF CASH POSITION — SUMMARY

	on	
	MEMBER STATE	
A. Liquid assets		
1. Liquid assets on		
2. Payments received		
	Total A	
B. Expenditure		
Expenditure in the month of		
chargeable to 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		
.....		
.....		
.....		
.....		
.....		
.....		
.....		
.....		

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

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

(¹) Cumulative expenditure from 1 January, or from the date of application of Articles 4 and 5 of Regulation (EEC) No 729/70, 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

ANNEX VI

TABLE IIa

NET LOSSES IN 19..

Account made up to

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

Member State	
Year	
Product	

DEBIT (page 1)

Items	Item No	Units	Quantities and amounts (in units) ⁽¹⁾	Amounts to be entered on debit side (n.c.)	Remarks
(a)	(b)	(c)	(d)	(e)	(f)
Quantities carried over from previous year	1	tonnes		—	
Value of quantities carried over	2	n.c.	—		
Quantities bought in during year	3	tonnes		—	
Value of quantities bought in	4	n.c.	—		
TRANSPORT COSTS (lump-sums)	5	n.c.			
Quantities brought into storage during year	6	tonnes		—	
Lump-sum costs in respect of entry into storage	7	u.a.		—	
ENTRY COSTS	8 = 6 × 7 × RR	n.c.	—		
Quantities removed from storage during year	9	tonnes		—	
Lump-sum costs in respect of removal from storage	10	u.a.		—	
REMOVAL COSTS	11 = 9 × 10 × RR	n.c.	—		
To be carried forward		n.c.			

⁽¹⁾ Quantities to be expressed in tonnes to three decimal places; the unit amounts are expressed in u.a.

DEBIT (page 2)

Items	Item No	Units	Quantities and amounts (in units) ⁽¹⁾	Amounts to be entered on debit side (n.c.)	Remarks
(a)	(b)	(c)	(d)	(e)	(f)
Carried forward		n.c.			
Number of tonnes per month or per day of storage	12	tonnes		—	
Lump-sum storage costs	13	u.a.		—	
STORAGE COSTS	14 = 12 × 13 × RR	n.c.	—		
FINANCING COSTS	15	n.c.	—		
Quantities processed	16	tonnes		—	
Lump-sum processing costs	17	u.a.		—	
PROCESSING COSTS	18 = 16 × 17 × RR	n.c.	—		
PACKAGING COSTS	19	n.c.	—		
Number of tonnes per degree of drying	20	tonnes		—	
Lump-sum drying costs	21	u.a.		—	
DRYING COSTS	22 = 20 × 21 × RR	n.c.	—		
To be carried forward		n.c.			

⁽¹⁾ Quantities to be expressed in tonnes to three decimal places; the unit amounts are expressed in u.a.
(a) Number of tonnes per month also for milk products and beef and veal.

DEBIT (page 3)

Items	Line No	Units	Quantities and amounts (in units) ⁽¹⁾	Amounts to be entered on debit side (n.c.)	Remarks
(a)	(b)	(c)	(d)	(e)	(f)
Carried forward		n.c.			
TECHNICAL DENATURING COSTS	23	n.c.	—		
TRANSPORT COSTS	24	n.c.	—		
Transport costs resulting from a transfer from one Member State to another	25	n.c.	—		
	26	n.c.	—		
TOTAL	27	n.c.			

⁽¹⁾ Quantities to be expressed in tonnes to three decimal places; the unit amounts are expressed in u.a.

CREDIT (page 1)

Items	Line No	Units	Quantities and amounts (in units) ⁽¹⁾	Amounts to be entered on credit side (n.c.)	Remarks
(a)	(b)	(c)	(d)	(e)	(f)
Quantities disposed of during year	1	tonnes		—	
Value of quantities disposed of	2	n.c.	—		
Quantities to be carried over to following year	3	tonnes		—	
Value of quantities to be carried over	4	n.c.	—		
Loss exceeding tolerance margin					
Quantities lost	5	tonnes		—	
Tolerance margin	6	tonnes		—	
Quantities not fit for human consumption ⁽²⁾	7	tonnes		—	
Quantities exceeding tolerance margin	8 = (5 — 6) + 7	tonnes		—	
Assessment price	9	n.c.		—	
Total value of quantities exceeding tolerance margin	10 = 8 × 9	n.c.			
To be carried forward		n.c.			

⁽¹⁾ Quantities to be expressed in tonnes to three decimal places.
⁽²⁾ Only beef and veal.

CREDIT (page 2)

Items	Line No	Units	Quantities and amounts (in units) ⁽¹⁾	Amounts to be entered on credit side (n.c.)	Remarks
(a)	(b)	(c)	(d)	(e)	(f)
Carried forward		n.c.			
Amounts levied as a result of non-observance of regulations or contractual provisions	11	n.c.	—		
Amounts for depreciation or loss of products other than those referred to in line 10	12	n.c.			
Other credit items ⁽²⁾	13	n.c.	—		
CREDIT TOTAL	14	n.c.	—		
DEBIT TOTAL	15	n.c.	—		
Net losses or profits at 31 December 19.. ⁽³⁾	16 = 14 — 15	n.c.			
Net losses or profits up to 30 November 19.. ⁽³⁾	17	n.c.			
Net losses or profits for the month of December 19.. ⁽³⁾	18 = 16 — 17	n.c.			

⁽¹⁾ Quantities to be expressed in tonnes to three decimal places.⁽²⁾ Annex details of calculations.⁽³⁾ Delete where inappropriate.