

COMMISSION REGULATION (EC) No 1682/94

of 11 July 1994

on declarations of expenditure to be financed by the European Agricultural Guidance and Guarantee Fund, Guidance Section, submitted under the common measures defined in Council Regulations (EEC) No 2328/91, (EEC) No 1035/72, (EEC) No 1360/78, (EEC) No 389/82 and (EEC) No 1696/71 and in Council Directives 72/159/EEC and 72/160/EEC

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

HAS ADOPTED THIS REGULATION:

Having regard to the Treaty establishing the European Community,

Article 1

Having regard to Council Regulation (EEC) No 2328/91 of 15 July 1991 on improving the efficiency of agricultural structures ⁽¹⁾, as last amended by Regulation (EC) No 3669/93 ⁽²⁾, and in particular Article 33 (2) thereof,

Whereas Article 31 (1) and (2) of Regulation (EEC) No 2328/91 provides that Member States are to present annual expenditure forecasts and an aid application for the Regulations and Directives referred to in that Article;

Whereas Article 31 (4) of Regulation (EEC) No 2328/91 provides that, in the case of regions not eligible under Objective 1 as referred to in Article 1 of Council Regulation (EEC) No 2052/88 ⁽³⁾, as amended by Regulation (EEC) No 2081/93 ⁽⁴⁾, expenditure forecasts must distinguish information relating to Objective 5 (b) areas, as referred to in Article 1, from that relating to the rest of the territory;

Whereas Article 31 (3) of Regulation (EEC) No 2328/91 provides that, in the case of regions covered by Objective 1, expenditure forecasts are to be included in the documents relating to the programming referred to in Article 8 (7) of Regulation (EEC) No 2052/88 and Article 5 (2) of Council Regulation (EEC) No 4253/88 ⁽⁵⁾, as amended by Regulation (EEC) No 2082/93 ⁽⁶⁾;

Whereas Article 33 (1) of Regulation (EEC) No 2328/91 provides that assistance is to be paid in accordance with Article 21 of Regulation (EEC) No 4253/88 and in accordance with the aforementioned Article 33 (1);

Whereas Article 33 (1) of Regulation (EEC) No 2328/91 provides that assistance may also be paid in the form of a reimbursement;

Whereas the measures provided for in this Regulation are in accordance with the Committee on Agricultural Structures and Rural Development,

1. Where the common measures provided for in Article 31 (1) of Regulation (EEC) No 2328/91 are implemented on the basis of a decision to grant aid concerning these measures only, expenditure declarations as referred to in Article 33 (1) of that Regulation must be presented in accordance with the table in Annex I.

2. In the regions covered by Objective 1 as referred to in Article 1 of Regulation (EEC) No 2052/88, where measures are implemented on the basis of a decision to grant aid which also covers other measures, the relevant expenditure must be included in the declarations of expenditure drawn up for the said decision to grant aid. However, reimbursement or payment of the balance of the European and Agricultural Guidance and Guarantee Fund (EAGGF) contribution for common measures in areas covered by Objective 1 shall be subject to presentation of Annex II.

3. In the case of payments of the balance or reimbursements, in addition to Annexes I and II the forms in the Commission Regulations and Decisions adopted for the administrative and financial implementation of each of the common measures shall be presented, i.e. for Council Regulations (EEC) Nos, or Directives:

- Regulation (EEC) No 2328/91: Decision 92/522/EEC ⁽⁷⁾,
- Regulation (EEC) No 1035/72: Regulation (EEC) No 2589/85 ⁽⁸⁾ and Decision 91/229/EEC ⁽⁹⁾,
- Regulation (EEC) No 1360/78: Decision 81/524/EEC ⁽¹⁰⁾,
- Regulation (EEC) No 389/82: Decision 83/465/EEC ⁽¹¹⁾,
- Regulation (EEC) No 1696/71: Regulation (EEC) No 1084/79 ⁽¹²⁾,
- Directives 72/159/EEC and 72/160/EEC: Decision 74/581/EEC ⁽¹³⁾.

⁽¹⁾ OJ No L 218, 6. 8. 1991, p. 1.

⁽²⁾ OJ No L 338, 31. 12. 1993, p. 26.

⁽³⁾ OJ No L 185, 15. 7. 1988, p. 9.

⁽⁴⁾ OJ No L 193, 31. 7. 1993, p. 5.

⁽⁵⁾ OJ No L 374, 31. 12. 1988, p. 1.

⁽⁶⁾ OJ No L 193, 31. 7. 1993, p. 20.

⁽⁷⁾ OJ No L 329, 16. 11. 1992, p. 1.

⁽⁸⁾ OJ No L 247, 14. 9. 1985, p. 6.

⁽⁹⁾ OJ No L 100, 20. 4. 1991, p. 35.

⁽¹⁰⁾ OJ No L 196, 18. 7. 1981, p. 6.

⁽¹¹⁾ OJ No L 255, 15. 9. 1983, p. 17.

⁽¹²⁾ OJ No L 135, 16. 6. 1979, p. 57.

⁽¹³⁾ OJ No L 320, 29. 11. 1974, p. 1.

Article 2

Member States shall include with their first application for payment of the balance or reimbursement a description of the management and control arrangements introduced to ensure the effective implementation of the measures, in accordance with Article 23 (1) of Regulation (EEC) No 4253/88.

Regulation (EEC) No 4253/88, shall tally with the information in the annual declarations of expenditure presented in accordance with the Annexes to this Regulation.

Article 3

The information contained in the implementation report for the common measures during the calendar year in question, drawn up in accordance with Article 25 (4) of

Article 4

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, 11 July 1994.

For the Commission

René STEICHEN

Member of the Commission

**DECLARATIONS TO BE PRESENTED WITH ALL APPLICATIONS FOR ADVANCES,
BALANCES OR REIMBURSEMENTS****IT IS HEREBY CONFIRMED THAT :**

- (a) the expenditure declared eligible has been carried out in accordance with the relevant Regulations and Directives ;
- (b) the expenditure is real, regular and was incurred in connection with aid whose grant was decided on after the date of entry into force of the respective Regulations and Directives ;
- (c) payments to the final beneficiaries were made without deduction or withholding of any amount which might reduce the amount of financial assistance to which they are entitled ;
- (d) the amounts recovered in respect of sums wrongly paid have been deducted from the declared expenditure ; the Commission has been informed of any irregularities in accordance with Commission Regulation (EC) No 1681/94 ⁽¹⁾ on irregularities and the recovery of sums wrongly paid within the framework of the financing of the structural policies and the organization of information arrangements in this area ;
- (e) the Member State possesses the means to effectively check the information determining the grant and the calculation of aid eligible for EAGGF financing ;
- (f) the aid granted by the Member State in national currency remains within the limits laid down by the Community rules, taking account of the variation of the ecu rate applicable within the framework of the agricultural structural policy ;
- (g) where the payment application is presented in ecus, the amount of expenditure carried out in national currency is converted into ecus using the rate applicable in the month during which the expenditure was entered in the accounts of the bodies responsible for the financial management of the implementation of the measures ;
- (h) the supporting documents are and will remain available under the terms of Article 23 (3) of Regulation (EEC) No 4253/88 ;
- (i) the operations financed are consistent with the Treaties and the acts adopted pursuant thereto, as well as with the Community's policies ;
- (j) measures receiving Community financial assistance have been the subject of adequate publicity directed at public opinion and potential and actual beneficiaries.

Done at (date)

Signature and stamp
of the competent authority of the
Member State

⁽¹⁾ See page 43 of this Official Journal.

ANNEX I

ARINCO reference No :
Commission Decision No :
Authority responsible for certifying expenditure :
Date of last updating of the expenditure certified herein :

This application concerns the 199 . CALENDAR YEAR (reference 'n') and relates to (tick the appropriate box) :	COMMITMENT
	1st ADVANCE
	2nd ADVANCE
	BALANCE
	REIMBURSEMENT
Total advance applied for	ECU
Including objective 1 areas	ECU
Including objective 5 (b) areas	ECU

DECLARATION OF ELIGIBLE EXPENDITURE ACTUALLY INCURRED (*)

Currency (1)

Measures concerned	EAGGF partfinancing rate (2)	ADVANCES AND BALANCE OPTION (3)				REIMBURSEMENT OPTION (3)	
		Eligible expenditure carried out (4)			Expenditure payable by the EAGGF (5) for year 'n' (199 .)	Eligible expenditure (4) carried out in (199 .)	Reimbursement requested (5) for (199 .)
		For year 'n-2' (3) (199 .)	For year 'n-1' (4) (199 .)	For year 'n' (5) (199 .)			
1	2	3	4	5	6	7	8
Regulation (EEC) No 2328/91 — Articles 5 to 9 — Articles 10 to 11 — Articles 13 to 16 — Articles 17 to 20 — Article 28 Directive 72/159/EEC Directive 72/160/EEC Regulation (EEC) No 1035/72 Regulation (EEC) No 1360/78 Regulation (EEC) No 389/82 Regulation (EEC) No 1696/71							
Total							
Including total for objective 1 areas :							
Including total for objective No 5(b) areas :							

(*) See below for explanation of notes.

Date, stamp and signature of the competent authority

ANNEX II

ARINCO reference No:
Commission Decision No:
Authority responsible for certifying expenditure:
Date of last updating of the expenditure certified herein:

This application concerns the 199 . calendar year and relates to (tick the appropriate box):	BALANCE	
	REIMBURSEMENT	

DECLARATION OF ELIGIBLE EXPENDITURE ACTUALLY INCURRED (*)

Currency (*)

Measures concerned for each Objective 1 regional development plan	EAGFF part-financing rate (%)	ADVANCES AND BALANCE OPTION (*)		REIMBURSEMENT OPTION (*)	
		Eligible expenditure carried out in 199 . (%)	Expenditure payable by the EAGGF (*) for 199 .	Eligible expenditure (*) carried out in 199 .	Reimbursement requested (*) for 199 .
1	2	3	4	5	6
Regulation (EEC) No 2328/91 — Articles 5 to 9 — Articles 10 and 11 — Articles 13 to 16 — Articles 17 to 20 — Article 28 Directive 72/159/EEC Directive 72/160/EEC Regulation (EEC) No 1035/72 Regulation (EEC) No 1360/78 Regulation (EEC) No 389/82 Regulation (EEC) No 1696/71 Total for Objective 1					

(*) See below for explanation of notes.

Date, stamp and signature of the competent authority

EXPLANATORY NOTE

(concerns the footnote numbers in Annexes I and II)

- (¹) Specify the currency used for the declaration (ecus or national currency). If the declaration is presented in ecus, indicate the rates used each month on a separate sheet.
- (²) Use as many lines of data as there are different EAGGF part-financing rates for any given measure (e.g. in less-favoured areas within the meaning of Council Directive 75/268/EEC (¹) in the Italian Mezzogiorno, or the less-favoured areas in Spain marked with an asterisk in the Annex to Council Directive 86/466/EEC (²)).
- (³) In accordance with Article 33 (1) of Regulation (EEC) No 2328/91, as amended by Regulation (EC) No 3669/93, Member States may opt either for a system of advances and balances or for a system of reimbursement.
- (⁴) The public expenditure to be declared is that corresponding to payments which have actually been the subject of bank transfers to final beneficiaries (farmers, etc).
- (⁵) For applications for a first advance, the eligible expenditure for year 'n - 2' must be at least 100 % of the expenditure forecasts (revised where applicable) for year 'n - 2' indicated in the aid application approved by the Commission.
- (⁶) For applications for a first advance, the eligible expenditure for year 'n - 1' must be at least 60 % of the expenditure forecasts (revised where applicable) for year 'n - 1' indicated in the aid application approved by the Commission.
- (⁷) For applications for a second advance, the eligible expenditure for year 'n' must represent at least half of the first advance paid by the EAGGF.
- (⁸) Where, in the case of applications for the balance, the expenditure given in this column is different to the expenditure forecasts given for year 'n' in the paid application approved by the Commission, the annual expenditure forecasts must be updated by not later than 30 April of year 'n + 1'.
- (⁹) Calculated on the basis of the eligible expenditure given in the previous column (columns 5 or 7, Annex I)/(columns 3 or 5, Annex II).

(¹) OJ No L 128, 19. 5. 1975, p. 7.

(²) OJ No L 273, 24. 9. 1986, p. 104.