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Contents

I *Acts whose publication is obligatory*

- ★ **Commission Regulation (EEC) No 2515/85 of 23 July 1985 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 and fish products are processed and marketed**

1

I

(Acts whose publication is obligatory)

**COMMISSION REGULATION (EEC) No 2515/85
of 23 July 1985**

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 and fish 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 and
fish products are processed and marketed ⁽¹⁾, as last
amended by Regulation (EEC) No 1247/85 ⁽²⁾, 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 and fish products are pro-
cessed and marketed should contain all the informa-
tion needed for the examination of projects according
to the criteria in Regulation (EEC) No 355/77;

Whereas Commission Regulation (EEC) No 219/78 ⁽³⁾
specifies the form in which applications for aid from
the Guidance Section of the European Agricultural
Guidance and Guarantee Fund, for projects to improve
the conditions under which agricultural and fish prod-
ucts are processed and marketed, should be submitted;
whereas it is necessary to adapt the form and content of
applications to take account of amendments made to
Regulation (EEC) No 355/77 and of experience
acquired in the first years of application of the said
Regulation;

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 and fish products are processed and
marketed, to be submitted on or after 1 May 1985 shall
contain the information and documents specified in
the Annexes.

2. Applications shall be submitted in duplicate and
should be accompanied by a third copy of Annex A.

3. Applications that do not meet the conditions in
paragraphs 1 and 2 will not be considered for the grant
of aid from the Fund.

Article 2

Regulation (EEC) No 219/78 is hereby repeated with
effect from 1 September 1985. However, applications
for aid submitted to the competent national authorities
before 15 October 1985 for presentation to the EAGGF
will be accepted in the form prescribed by that Regula-
tion.

Article 3

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 130, 16. 5. 1985, p. 1.

⁽³⁾ OJ No L 35, 4. 2. 1978, p. 10.

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

Done at Brussels, 23 July 1985.

For the Commission

Frans ANDRIESSEN

Vice-President

EXPLANATORY NOTES AND INSTRUCTIONS FOR COMPLETION OF APPLICATIONS**General Comments**

1. This Regulation outlines in as precise a manner as possible the information which the Commission needs in order to examine applications for aid in accordance with the conditions and criteria of Regulation (EEC) No 355/77.

In order to achieve such a precise description, to allow a rapid examination of the applications and to ensure that data is presented in a form which will facilitate the making of comparisons, provision has been made wherever possible for the use of standard forms.

In view of the large number of sectors, legal entities and different situations concerned, it is evidently not possible to make provision for all the particular features of each individual case.

It may be, therefore, that certain of the information requested, will not be available or will be insufficient to explain fully the circumstances of a particular application. In this case, it will be necessary to indicate on a separate page the reasons why replies to the questions concerned cannot be given. The applicant may also add supplementary information to the standard form, if in his opinion, such information is necessary to explain the particular features of the situation or of the application.

2. An application for aid must concern investments to be effected by one beneficiary at one determined location. If a project concerns more than one beneficiary and/or involves investment at more than one location, a separate application should be presented for each beneficiary and for each location.
3. Amounts of money should always be stated in national currency.
4. In order to facilitate the examination of applications, it is requested that they be presented, as far as possible, in ISO DIN/A/4 format and in the following sequence:
 - Annex A — one dividing sheet;
 - Annex B (text and forms B 1 to B 10) — one dividing sheet;
 - memorandum and articles of association and certificate of incorporation, extracts from statutes (where applicable);
 - extract from the trade register (where applicable);
 - balance sheets and profit and loss accounts — one dividing sheet;
 - estimates;
 - technical descriptions — one dividing sheet;
 - plans and maps — one dividing sheet.

To facilitate processing it is requested that the documents submitted should be neither bound nor stapled but held together by some easily reversible method, e.g. in a loose-leaf arrangement.

ANNEX A

General instructions

- (a) Form A is divided into three parts:

- (1) Part one (A 1) (1) should be completed by the applicant and/or beneficiary,
- (2) Part two (A 2) (2) should be completed by the Member State,
- (3) Part three (A 3) (3) is for EAGGF use only.

In the first two parts, the right-hand side of the page and the specially framed area are intended for computer coding by the EAGGF and should not be used by the applicant, beneficiary or Member State.

- (b) The number of characters per item of information (including intermediary spaces) must not exceed the number provided on the form. Where necessary, use abbreviations (e.g.: co-op, SA, etc.). Enter only one character per box, legibly and using a typewriter if possible.
- (c) With the exception of amounts, data should be entered in the appropriate spaces beginning with the first box on the left.
- (d) Names: (applicant, beneficiary, bank, etc.): to facilitate alphabetical listing of names, it is requested that the name should be entered first and then, where appropriate, the type of company:

example: in form A 1 section 3.2:

Beneficiary:

- the limited company known as CAREX will be entered as 'CAREX limited company',
- the wine cooperative known as 'Les Joyeux Vignerons de Palize', will be entered as 'Les Joyeux Vignerons de Palize, wine cooperative'.

A natural person should enter his/her surname first and then his/her first name.

- (e) **Addresses:** addresses must be given completely and correctly, with the postal code and locality.
- (f) **Amounts:**
- these should be given in national currency, without decimals;
 - the triangles (▲) are intended to separate thousands, millions and thousands of millions;
 - amounts should be entered in the spaces provided beginning with the last box on the right.

Example:

£ 10 000 1 0 0 0 0

Explanatory notes for each heading

PART ONE (To be completed by the applicant and/or beneficiary)

2. Applicant

Complete this space if there is an applicant and even if the latter is also the beneficiary.

3. Beneficiary

Only one beneficiary per application.

- 3.1. If the beneficiary is also the applicant: take box 'Yes'.
- 3.7. Enter in the box provided either the figure 1 (private company) or the figure 2 (cooperative)
- 3.8. *Example:*
limited company, cooperative, etc.

(¹) See page 7 of this Official Journal.

(²) See page 12 of this Official Journal.

(³) See page 14 of this Official Journal.

3.9. Specify a figure:

Example:

1 000 members of the cooperative;
5 associates.

3.10. Omit any persons holding less than 10 % of the capital. Give the percentage without decimals.

3.12. Project numbers used by the Fund. If there are more than nine applications, attach details to the page.

4. **Investment**

Only one investment per beneficiary.

4.1. Give a brief description:

Example:

- modernization of a pig slaughterhouse,
- provision of grape intake facilities, etc.

4.2. The sector to which the project belongs may be designated by the raw material (e.g. milk), the processing or marketing technique (e.g. slaughterhouse), the intended use of the manufactured product (e.g. animal feedingstuffs), etc.

4.3. Geographical location of the investment: state the name of the place followed by the name of the area, region or county.

Example:

Perpignan (Pyrénées Orientales).

4.4. Total cost of the investment; this amount must be the same as that shown in section 8.5. of form B 8.

4.7. The total borrowings shown in this space must be the same as the amount shown at section 8.1.2 in form B 8.

4.8. Give a breakdown of the various loans contracted, stating the rate of interest in percent and the duration in years; the rates must be stated on normal banking terms, excluding any interest-rate subsidies granted by the Member State.

The total of the various borrowings must be the same as the amount shown in section 4.7.

5. **General data**5.1.
and

5.2. State the month and the year.

Example:

0	4
---	---

 /

8	5
---	---

5.3. Put a cross in the appropriate box to indicate commitment; projects begun before the application reaches the Commission cannot qualify for aid.

PART TWO (to be completed by the Member State)

1. Take the appropriate answer

2. *Example:*

a region entitled to financing at a preferential rate (Article 17 of Regulation (EEC) No 355/77).

4. **Description of aids granted by the Member State**4.1.
and

4.2. Granting authority: State, region, municipality, etc.;

Type of aid: Capital grant, interest-rate subsidy, loan at a preferential rate;

Amount: Specify only the case of capital grants.

4.3. If the 'type of aid' has been shown in sections 4.1 and 4.2 as taking the form of an interest-rate subsidy or loan at a preferential rate, on one or more of the loans contracted by the beneficiary, the terms of such interest-rate subsidy or preferential rate must be stated so that the EAGGF staff can calculate the corresponding Member State aid.

Each line corresponds to one loan and contains all the data necessary for the various types of possible calculation.

- No: Specify which borrowing in the beneficiary's declaration (form A 1 section 4.8) is referred to;
- Amount subsidized: this may be all or part of the sum borrowed;
- Preferential lending rate: the rate should be given in percent, e.g. 12,5 % will be written:

1	2	5	0
---	---	---	---

This will be the preferential rate granted by the Member State in respect of the loan concerned;

- Duration of the loan: this should be given in whole years:

e.g. nine years should be written:

9

12 years should be written:

1	2
---	---

- Interest-rate subsidy in percent: this applies to the amount subsidized and should be written in percent; 5,25 % will be written

5	2	5
---	---	---

- Duration of the interest-rate subsidy: to be stated in years, without fractions thereof;
- Deferment of repayments: to be stated in years, without fractions thereof.

The spaces 'reference rate' and 'programmes' are for EAGGF use only. In these spaces will be entered, firstly, the reference bank rate which is considered as normal and above which there is no interest-rate subsidy and, secondly, the calculation programme to be used for the country and the borrowings concerned.

Depending on the type of aid, interest-rate subsidy, loan at a preferential rate, not all spaces should be used.

Example:
beneficiary's declaration (form A 1 section 4.8)

No	Amount	Interest rate	Duration
1	</		

If a Member State grants a 5 % interest-rate subsidy on loan No 1 for 10 years but covering only the first 1 000 000, if it grants a preferential rate of 11,5 % during the 10 years of loan No 2 and a preferential rate of 10 % on loan No 3 for 15 years with a five-year deferment of repayments, the declaration must be as follows (form A 2 section 4.3):

No	Amount subsidized	Preferential rate of loan	Duration of loan	Rate of subsidy	Duration of subsidy	Duration of deferment
1	<					

In each case specify the method of loan repayment: for example, fixed annuity, reducing capital balance, etc.

4.4. Specify the type of aid, the equivalent amount and the method of calculation.

PART THREE (Strictly for EAGGF use only, to be used for the verification of the application on arrival)

(Please read explanatory notes)

[illegible]

--	--	--	--	--	--

☐ ... ☐
yes no

country postal code

A horizontal axis with 20 tick marks, labeled 1 through 20.

L

--	--	--	--	--	--

1		%
2		%
3		%
4		%
5		%

[illegible]

--	--	--	--	--	--	--

4.1. General description of the investment proposed by the beneficiary

.....

.....

.....

.....

...

.....

1 1 1

1 2 3 4 5 6 7 8 9 10 11 12

Year	Number of Cases
1990	10,000
1991	15,000
1992	20,000
1993	25,000
1994	30,000
1995	35,000
1996	40,000
1997	45,000
1998	90,000
1999	50,000

Year	Percentage
1950	7
1960	8.5
1970	10
1980	11.5
1990	13

Figure 1 is a line graph showing the effect of the concentration of the inhibitor on the rate of polymerization. The y-axis is labeled "Rate of polymerization" and ranges from 0 to 1.0. The x-axis is labeled "Concentration of inhibitor" and ranges from 0 to 1.0. The curve starts at (0, 1.0) and decreases as the concentration of inhibitor increases, approaching 0.5 at a concentration of 1.0.

No	Amount	Interest rate	Duration
1			
2			
3			
4			
5			

--	--	--	--	--	--	--	--	--	--

Date of receipt

day		month		year					

5. General information

5.1. Date of preparation of estimates

		/		
month			year	

5.2. Estimated timetable

Start of work			/			End of work			/		
	month			year			month			year	

5.3. We undertake not to start work on the project before receipt of application for aid by the EAGGF Guidance Section

Yes	☐	No	☐
-----	--------------------------	----	--------------------------

5.4. Date and signature

Date			/			/		
	day			month			year	

Signature

PART TWO – TO BE COMPLETED BY MEMBER STATE (A 2)

1.

Member State opinion:

Favourable

Unfavourable

2.

Is the project located in a less-favoured area?

3.

Title of specific programme concerned

4.

Description of Member State aid

4.1.

Aid No 1:

Origin:

Nature:

Legal basis:

Amount (in national currency)

4.2.

Aid No 2:

Origin:

Nature:

Legal basis:

Amount (in national currency)

4.3.

In the case of an aid in the form of an interest-rate subsidy or a loan at a preferential rate, state below the number of the loan subsidized as indicated by the beneficiary, in Annex A, Part one, the amount subsidized. According to the type of aid (granted at a preferential rate or as an interest-rate subsidy) confirm the preferential rate and the duration of the loan; the duration of the loan, the rate and duration of the subsidy; the duration of any deferment of repayment.

No	Amount subsidized	Preferential rate of loan	Duration of loan	Rate of subsidy	Duration of subsidy	Duration of deferment	Reference rate	Pro-gramme

4.4.

Other aid (specify)

(Page 7)

(To be completed by Member State)

--	--	--	--	--	--

5. Agency responsible for forwarding supporting documents

Year	Number of people (millions)
1980	20
1985	30
1990	40
1995	50
2000	60

5.1. Name or business name:

5.2. Road and number of post office box:

5.3. Town/county and postal code:

5.4. Telephone:

5.5. Telex:

6. **Agency through which aid from the Fund is to be paid**

6.1. Name or business name

1 2 3 4 5

6.2. Road and number of post office box

6.3. Town/county and postal code

country

postal code

6.4. Telephone

6.5. Telex

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

Date _____

Signature and stamp

PART THREE – TO BE COMPLETED BY THE EAGGF GUIDANCE SECTION (A 3)

CHECK-LIST

--	--	--	--	--	--	--	--

		yes	no
1.	Have two copies of the application been submitted?	☐	☐
2.	Has a third copy of Annex A been submitted?	☐	☐
3.	Is the Annex A complete:		
3.1.	Part one (information to be provided by the beneficiary)?	☐	☐
3.2.	Part two (information to be provided by the Member State)?	☐	☐
3.3.	Has Part one been signed by the beneficiary?	☐	☐
3.4.	Has Part two been signed by the Member State?	☐	☐
4.	Member State contribution : is the amount specified and confirmed?	☐	☐
5.	Are the questions in Annex B completed?	☐	☐
6.	Are the forms in Annex B completed:		
6.1.	B 1	☐	☐
6.2.	B 2	☐	☐
6.3.	B 3	☐	☐
6.4.	B 4	☐	☐
6.5.	B 5	☐	☐
6.6.	B 6	☐	☐
6.7.	B 7	☐	☐
6.8.	B 8	☐	☐
6.9.	B 9	☐	☐
6.10.	B 10	☐	☐
7.	Is there a copy of the memorandum and articles of association and certificate of incorporation of the beneficiary, or extracts from statutes?	☐	☐
8.	Is there a copy of the extract from the trade register or of the rules of association (cooperative)?	☐	☐
9.	Are there copies of the accounts of the past three years?	☐	☐
10.	Are the technical description, estimates and tenders attached?	☐	☐
11.	Are there copies of the plans?	☐	☐

ANNEX B

(The Articles referred to in this Annex are those of Regulation (EEC) No 355/77)

1. Short description of the project (maximum one page, summarizing the objectives and the nature of the investment).
2. Applicant (to be completed only if the applicant is not also the beneficiary):
 - 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, or partnership agreement, for local authority copy of appropriate extracts from statutes;
 - extract from the trade register.
3. Beneficiary (Article 19 (1)):
 - 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 balance sheets and profit and loss accounts for the past three years);
 - 3.4. attach:
 - copy of memorandum and articles of association and certificate of incorporation,
 - extract from the trade register,
 - copy of the rules of association (cooperative — if such information is not in the rules, indicate the basis of participation, e.g. area cultivated, annual turnover, number of animals, etc.).
4. Description of the present situation and that forecast after completion of the project:
 - 4.1. existing plant and capacity (indicate the location on the map requested in section 4.5.1);
 - 4.2. agricultural products concerned;
 - 4.2.1. complete form B 3 (for projects in the wine sector, add the figures for years -3, -4, -5 before submission of the application);
 - 4.2.2. indicate the origin of the products, broken down as follows (if necessary by completing separate form B 3):
 - area of collection of the project (see under section 4.5),
 - other Community regions,
 - non-EEC countries;
 - 4.3. production/marketing programme:
 - 4.3.1. complete form B 4 (for projects in the wine sector, add the figures for the years -3, -4 and -5 before submission of the application);
 - 4.3.2. indicate the outlets for the products indicated in form B 4. In the case of increase in capacity or new production, provide a detailed explanation of the justification for the outlets forecast. Indicate the part of the output given for intervention in the past, and likely to be given for intervention in the future;
 - 4.3.3. explain the marketing policy relating to the products concerned;
 - 4.4. prices paid to producers in the past four years (form B 5);
 - 4.5. area of collection of agricultural products;
 - 4.5.1. geographical boundaries (see section 4.2.2), description with map;
 - 4.5.2. description of production structures, (sufficiently detailed to enable a judgement to be given on the project);
 - 4.5.3. total production of the products concerned, (giving seasonal distribution, when appropriate), for the past three years and the expected future development;
 - 4.6. 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).

5. Measures proposed:
 - 5.1. general description of planned plant, its technical use and the needs it will meet; 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 (to be indicated on the map referred to in section 4.5);
 - 5.3. detailed technical description of the proposed work (plans to be attached; distinguish between existing buildings and new construction);
 - 5.4. estimate of total cost of work (indicate basis of calculation and date of estimates) (to be summarized on forms B 6 and B 7):
 - for construction work: break-down of costs,
 - for plant and equipment: copies of tenders received,
 - summary table, analyzing total costs, giving where possible for each item figures for the specification (e.g. m³, hl, power, capacity, etc.).
6. Proposed financing:
 - 6.1. complete form B 8;
 - 6.2. number of instalments of aid requested;
 - 6.3. profitability (complete form B 9 and B 10).
7. Specific information for certain types of project:
 - 7.1. where there are specific Community rules applicable to the sector concerned, (e.g. in the meat sector, the hygiene regulations of the Community), indicate to what extent these rules are fulfilled.
 - 7.2. harvesting equipment:

if such investment is foreseen:

 - attach a separate financial plan for the purchase of the equipment,
 - provide sufficient information to confirm that:
 - the equipment is indispensable to the achievement of the objective of the project; and in particular, identical or comparable equipment is not already used by or available to the producers concerned;
 - the investment represents the first acquisition of such equipment;
 - the acquisition will yield economic benefits for the producers of the products concerned in this project,
 - indicate whether the beneficiary will become and will continue to be the owner of the equipment.

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.	<i>Formation expenses</i>			
	Intangible assets			
	Land and buildings, book value, H/R			
	Plant machinery and equipment, book value			
	Shares in subsidiary and associated companies, etc.			
1.1.	<i>Total fixed assets</i>			
	Stocks and work in progress			
	Trade debtors			
	Other debtors and payments on account			
	Liquid assets and securities			
1.2.	<i>Total current assets</i>			
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.	<i>Total capital and reserves</i>			
1.5.	<i>Provisions</i>			
	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

() () ()

B 1 — Summary of balance sheets

(a, b, c, d and e, also apply to form B 2)

(a) Please fill in a summary of each balance sheet and of trading and profit and loss accounts (forms B 1 and B 2), 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 forms B 1 and B 2 is to be filled in for the group as a whole and one copy of the consolidated group accounts for each of the past 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 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 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 accounts and the notes to the accounts.

(1) Cross out items not applicable.

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 ACCOUNTSA. Enterprise I. Tax accounts B. Group II. Other accounts

Year ending, month

		19 ...	19 ...	19 ...
2.1.1.	<i>Net turnover</i>	=	_____	_____
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	=	=====	=====

B 2 — Summary of trading and profit and loss accounts

(Heading of scheme: See points (a), (b), (c), (d) and (e) in form 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.⁽¹⁾ Aggregate remuneration of all employees (excluding directors).⁽²⁾ Aggregate fees and salaries of directors, shareholders committee, and board members.

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- 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 PROJECT

Product	A					B Project input
	Enterprise input					
	Years before presentation of application		Years 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 3 — Input of agricultural products before and after completion of the project

If the activities of the beneficiary cover several units or subsidiaries, give the relevant information requested at A separately for the enterprise as a whole and for the unit or subsidiary where the project is located.

For the first three years of full operation of the project the figures should be given in constant prices. Ignore inflation.

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 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 (between the brackets provided) the units of measurement used, for example, tonnes, units, thousands of units, hl, etc. £ 1 000 or £).

B 4 — PRODUCT OUTPUT BEFORE AND AFTER COMPLETION OF PROJECT

Product	A					B Project output
	Enterprise output				Third year after completion of project	
	Years after completion of project					
	Years before presentation of application					
	-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 4 — Product output before and after completion of project

If the activities of the beneficiary cover several units or subsidiaries, give the relevant information requested at A separately for the enterprise as a whole and for the unit or the subsidiary where the project is located.

For the first three years of full operation of the project the figures should be given in constant prices. Ignore inflation.

Information to be given on this form, 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 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 (between the brackets provided), the units of measurement used for volume and value e.g. tonnes, units, thousands of units, hl, etc. £ 1 000 or £).

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

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 5 — Prices paid to producers during last four years

- A. This form should cover all products mentioned in form B 3, in so far as the beneficiary has a direct relationship with the producers of these products.
- B to 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, etc.
- E. Indicate whether per kilogram, per litre, or per unit, etc.
- F. Indicate the prices paid to producers for the past 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 — PROJECT COSTS

Date of calculation of the estimates:

6.1.	Purchase of land	_____
6.2.	Road and earth work	
6.2.1.	Ornamental work	
	<i>(Total road and earth work)</i>	_____
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	
	<i>Total buildings</i>	_____
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	
6.4.7.1.	Equipment for offices	
6.4.7.2.	Equipment for staff rooms	
6.4.8.	Harvesting equipment	
6.4.9.	Other equipment	
	<i>Total plant and equipment</i>	_____
6.5.	Other investments	_____
6.6.	Sub-total	=====
6.7.	Technical charges	_____
6.8.	Contingencies	_____
6.9.	Inflation	_____
6.10.	Total	=====

Estimates should be calculated in relation to the timetables for completion of the project.

B 6 — Investments

Supporting documents have to be enclosed.

Date of calculations should be indicated at the top of the page.

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.

- 6.1. If the beneficiary is not the owner of the land on which the project is located, state the relationship between the beneficiary and the owner and attach copies of the relevant documents (lease, etc.).
- 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

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

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

B 7 — Unit costs of project

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

NB: it is not enough, for example, to write abattoir. 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.

NB: This form does not concern projects which are concerned exclusively with marketing.

B 8 — FINANCIAL PLAN FOR THE PROJECT

8.1. Beneficiary's contribution	_____
of which: 8.1.1. Own funds	.....
8.1.2. Loans	.....
8.1.3. Payments in kind and work on own account	.....
8.2. Member State's contribution as capital grant	_____
8.3. Other contributions	_____
8.4. Aid requested from EAGGF	_____
8.5. Total financial plan = total investments	=====

The beneficiary undertakes to provide from its own funds the balance arising from any shortfall between the aid requested and that awarded by the EAGGF or the Member State.

Date: **Signature:**

B 8 — Financial plan for the project

Financial plan for the project.

The financial plan should cover the total costs of all investments for which a subsidy is requested.

Point 8.5 corresponds to the amount given in Annex A.

Confirmation of loans by the lending agency should be attached, stating the amount, interest rate, duration and repayment terms of each loan.

B 9 — PROFIT AND LOSS FOR THE PROJECT

		Year ending, month:		
		Year of operation:		
		First 19 ...	Second 19 ...	Third 19 ...
9.1.1.	Net turnover	_____	_____	_____
9.1.2.	Work on own account	+ .....	.....	.....
9.1.3.	Other operating receipts	+ .....	.....	.....
9.2.	Total product	= _____	_____	_____
9.3.	Costs of materials	- .....	.....	.....
9.4.	Gross value added	= _____	_____	_____
9.5.1.	Staff costs I ⁽¹⁾	-		
9.5.2.	Staff costs II ⁽²⁾	-		
9.5.3.	Other operating expenses	- .....	.....	.....
9.6.	Operating profit before depreciation	= _____	_____	_____
9.7.1.	Depreciation, buildings, H/R	- .....	.....	.....
9.7.2.	Depreciation, plant, machinery and equipment	- .....	.....	.....
9.7.3.	Depreciation, intangibles	- .....	.....	.....
9.8.	Operating profit after depreciation	= _____	_____	_____
9.9.	Other income	+ .....	.....	.....
9.10.	Financial charges	- .....	.....	.....
9.11.	Exceptional profits and losses	± .....	.....	.....
9.12.	Profit before tax	= _____	_____	_____

B 9 — Profit and loss forecast for the project

Fill in the columns from left to right, starting with the first financial year of operation of the project. Refer to explanation to form B 2.

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

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 (-).

(1) Aggregate remuneration of all employees (excluding directors).

(2) Aggregate fees and salaries of directors, shareholders committee and board members.

B 10 — PROFIT AND LOSS FORECAST FOR ENTERPRISE

Year ending, month:

Year of operation:

		First	Second	Third
		19...	19...	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.	Cost of raw 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	= _____	_____	_____
10.13.	Taxes on profits for the year	- .....	.....	.....
10.14.	Profit after tax	= _____	_____	_____

B 10 — 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 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.

⁽¹⁾ Aggregate remuneration of all employees (excluding directors).

⁽²⁾ Aggregate fees and salaries of directors, shareholders committee and board members.