



Directorate-General for Education and Culture

The budget of the European Union: how is your money spent?



ECIS: 2



This booklet is published in all the official EU languages of the European Union: Danish, Dutch, English, Finnish, French, German, Greek, Italian, Portuguese, Spanish and Swedish.

European Commission
Education and Culture DG
Publications Unit
Budget DG
Rue de la Loi/Wetstraat 200
B-1049 Brussels

Manuscript completed in February 2000

Cover and illustrations: *freeform* communication

Cataloguing data can be found at the end of this publication

Luxembourg: Office for Official Publications of the European Communities,
2000

ISBN 92-828-8227-6

© European Communities, 2000
Reproduction is authorised.

Printed in Belgium

PRINTED ON WHITE CHLORINE-FREE PAPER

The budget of the European Union: how is your money spent?



Contents

How is the EU budget drawn up?	4
Agenda 2000: multiannual financial programming in line with the European Union's new priorities	4
The annual budget: who decides what? The Treaty and practice	5
The financing of the Union	8
What is the budget used for?	9
Agriculture	9
Economic and social cohesion policy	10
Other internal policies	11
External action	12
Preparations for enlargement of the Union	15
Administration	15
How is the budget spent and monitored?	16
An important role for the Member States in implementing the CAP and Structural Funds	16
The Commission has direct responsibility for implementation in several areas	16
The constant search for efficiency: assessment of Community programmes	18
A sophisticated audit and control system	18
The fight against fraud: the various instruments and the importance of cooperation with the Member States	19

The budget of the European Union is the act which each year authorises the funding of all Community activities and operations. It allocates resources in a manner which reflects current priorities and policies.

Its development in the course of time reflects the way in which the building of Europe has changed. In 1970 the Community budget amounted to ECU 3.6 billion (ECU 19 per inhabitant per year) and consisted almost entirely of agricultural spending linked to the common agricultural policy. Today, the Union budget stands at EUR 93 billion ⁽¹⁾ (EUR 250 per inhabitant per year) and covers the entire range of EU policies: agricultural spending, regional development aid, expenditure on research, education and training, international aid and cooperation with the rest of the world, etc.

Yet, total spending under the Union budget (payment appropriations) is equivalent to only 1.1 % of the combined gross national products (GNP) of the 15 Member States. Furthermore, only 5 % of the total budget is spent on preparing Community policies, drawing up and implementing the Union budget, monitoring the expenditure approved by Parliament and the Council, enforcing Community law, and administering the Union (which, of course, has to work in 11 different languages).

⁽¹⁾ *In commitment appropriations, and EUR 89 billion in payment appropriations. Throughout the rest of the text, unless otherwise stated, the amounts quoted refer to commitment appropriations. ECU 1 = EUR 1; as at 1 January 1999 EUR 1 = IEP 0.797564; EUR 1 = GBP 0.6051 as at 1 February 2000.*

How is the EU budget drawn up?

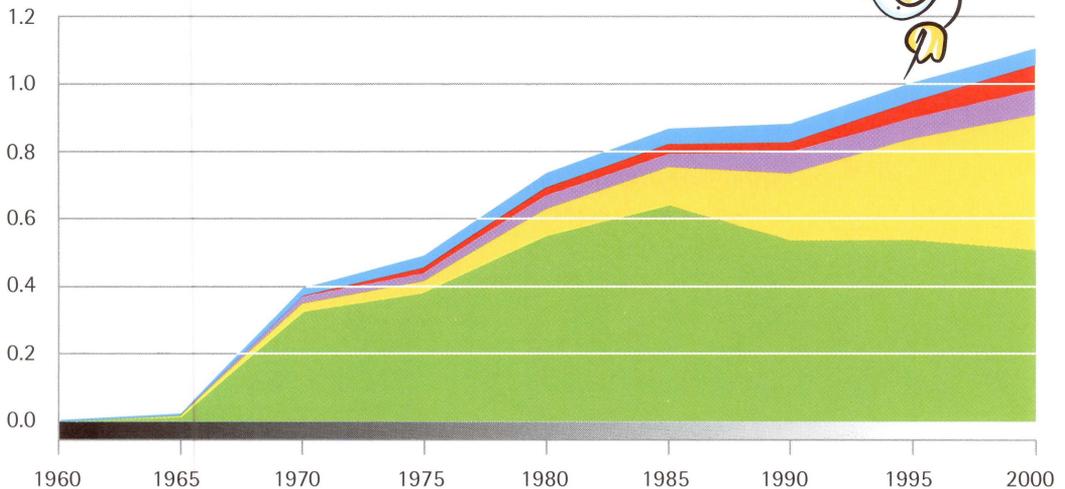
Agenda 2000: multiannual financial programming in line with the European Union's new priorities

Since 1988, the Union's annual budget has been drawn up in conformity with a medium-term financial framework ('financial perspective') laying down annual expenditure limits. In 1999, as part of the negotia-

tions on 'Agenda 2000' relating to the Union's future priorities, a financial perspective for seven years was adopted (covering the period 2000-06).

By fixing budgetary guidelines for several years, this framework, adopted jointly by the European Parliament and the Council of the European Union, facilitates the annual adoption of the budget, which itself necessitates agreement

Development of the Union budget
(as a percentage of gross domestic product)



between the Council and Parliament (the Union's 'budgetary authority'). Moreover, the multiannual ceilings it imposes help control the development of EU spending.

The financial perspective for 2000–06 earmarks appropriations for the enlargement of the Union to take in the countries of central and eastern Europe without jeopardising the Union's current main priorities. The Member States' contributions to the European budget (based on GNP) are also stabilised at their 1999 levels.

The annual budget: who decides what?

The Treaty and practice

The Treaty establishing the European Community, as amended by the Amsterdam Treaty (Articles 268 to 280), stipulates the procedure for drawing up the budget. The European Commission prepares a 'preliminary draft budget' on the basis of the Union's estimated needs and political priorities for the coming year. This is presented to the Council, which

amends and then adopts it, at which point it becomes a 'draft budget'. It is then forwarded to the European Parliament, whose powers depend on the nature of expenditure. In the case of 'compulsory' expenditure under the European Treaties or acts adopted pursuant to them (40 % of expenditure, mainly support for agricultural markets), Parliament may only propose amendments, and the Council retains the power to fix the final amount; in the case of 'non-compulsory' expenditure (60 % of expenditure), Parliament itself amends the draft budget. After two readings by each institution, it is the European Parliament which adopts the final budget, and its President who signs it.

In practice, the procedure according to the Treaty is expanded upon in various interinstitutional arrangements between Parliament, the Council and the Commission. These are designed to improve cooperation concerning the annual budget through the institutions, particularly through prior agreements on how they intend to exercise their respec-

Simplified financial perspective for 2000–06

(European Union of Fifteen, 1999 prices, commitment appropriations)

(million EUR)

	2000	2001	2002	2003	2004	2005	2006
<i>Agriculture</i>	40 920	42 800	43 900	43 770	42 760	41 930	41 660
<i>Structural measures</i>	32 045	31 455	30 865	30 285	29 595	29 595	29 170
<i>Other internal policies</i>	5 930	6 040	6 150	6 260	6 370	6 480	6 600
<i>External action</i>	4 550	4 560	4 570	4 580	4 590	4 600	4 610
<i>Administration</i>	4 560	4 600	4 700	4 800	4 900	5 000	5 100
<i>Pre-accession aid</i>	3 120	3 120	3 120	3 120	3 120	3 120	3 120
<i>Total (with reserves)</i>	89 600	91 110	98 360	101 590	100 800	101 600	103 840
<i>Accession (in available payment appropriations below the own resources ceiling)</i>			4 140	6 710	8 890	11 440	14 220

The European Parliament's power of the purse

This is an important power allowing the European Parliament, which adopts the Union's budget in December each year, to express its political priorities. The budget, giving the Union the financial resources it needs for the following year, does not come into effect until it is signed by the President of the European Parliament.

Since the Luxembourg Treaties of 1970 and 1975, which gave the Community its own resources, the European Parliament and the Council have become the two arms of the budgetary authority; in other words, they share the power of the purse.

Parliament has the last word on spending for the regions (European Regional Development Fund), measures to combat unemployment especially among young people and women (European Social Fund) and cultural and education programmes (Erasmus, Socrates, etc.), which it does not hesitate to increase within the limits of a ceiling decided jointly with the Council and the Commission. In particular, it tends to increase the amounts allocated to humanitarian aid and funding for refugees. In the case of agricultural spending, Parliament may propose amendments, but the Council has the final say.

If Parliament and the Council fail to reach agreement on the amount of expenditure after two readings of the draft budget, between May and December, Parliament has the right to reject the budget as a whole, and the procedure must start again from the beginning.

Finally, it is the President of Parliament's signature which makes the budget enforceable.

Having adopted the budget, the Parliament also monitors its implementation, through its Committee on Budgetary Control. Specifically, this means that it constantly monitors the management of appropriations, acts continuously to improve the prevention, detection and punishment of fraud, and assesses the impact of funding provided by the Community budget. Each year, Parliament assesses the Commission's political responsibility before granting it a 'discharge' for the implementation of the budget.

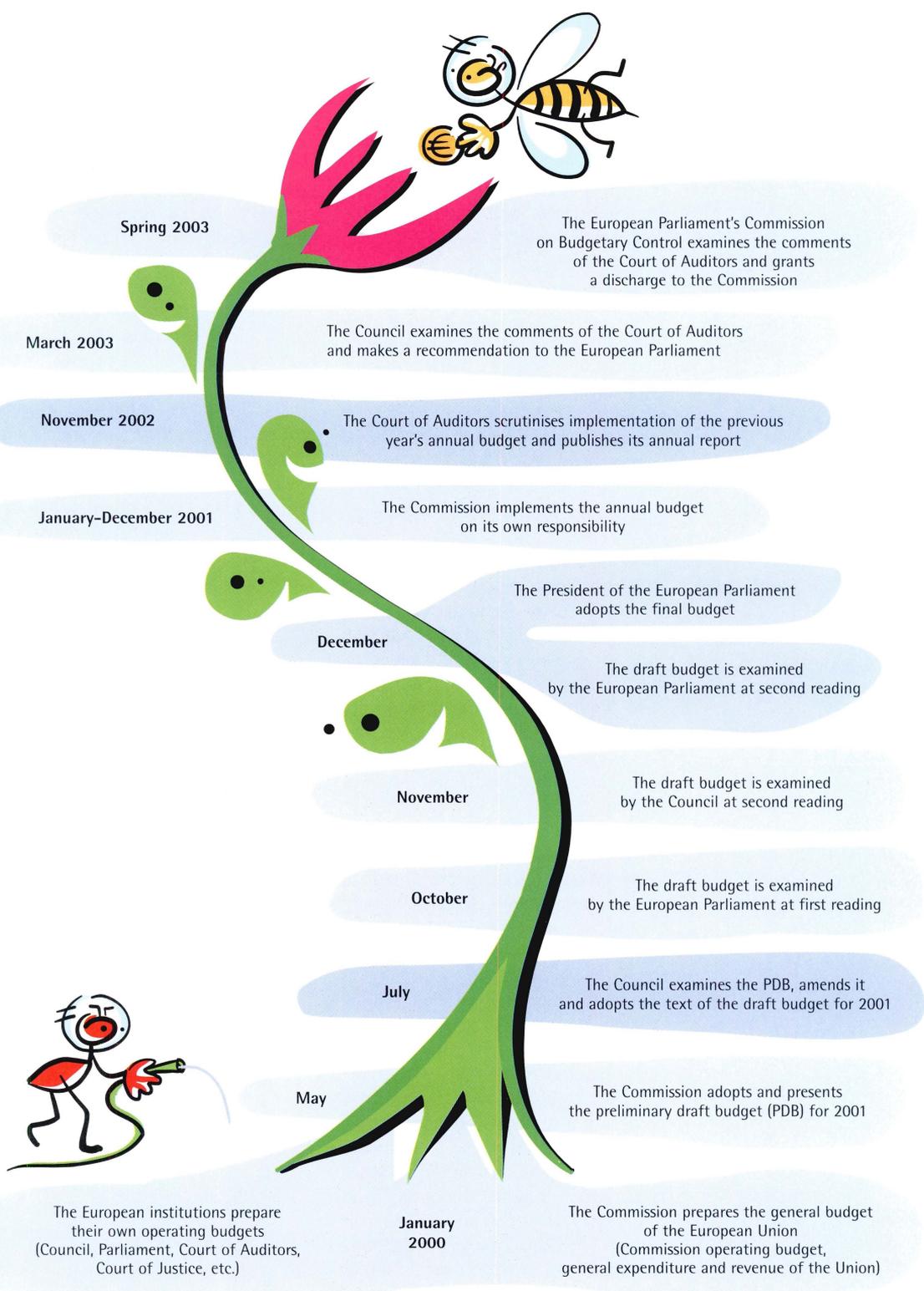


Chart showing the lifetime of a budget (2001 financial year) from preparation to discharge

tive powers under the Treaty. The most recent interinstitutional agreement was signed in 1999 and in principle applies to the period 2000–06. It consolidates and updates all the previous arrangements.

The financing of the Union

The European Union is financed mainly by resources made available to it by the Member States, to which it is legally entitled and which are known as its 'own resources'. The level of own resources is fixed in a Council decision adopted unanimously and ratified by the national parliaments. Over the period 2000–06, own resources may not exceed 1.27 % of the European Union's gross national product. Total budget revenue is determined each year as a function of the total expenditure decided by the budgetary authority (Parliament and Council), in strict conformity with the principle of balance, i.e. revenue must be equal to expenditure, and the budget must not show a deficit.

A distinction is made between four types of own resources. The first two, now referred to as 'traditional own resources', represent 14 % of the total and consist of agricultural levies on imports of agricultural products from non-member countries and customs duties resulting from application of the Common Customs Tariff to trade with non-member countries. As a result of the lowering of customs tariffs and successive enlargements of the Union, these two resources are no longer sufficient to finance the budget and are therefore supplemented by two others. The 'VAT resource', which represents 35 % of total own resources in 2000, comprises a contribution from the Member States correspond-

ing to the hypothetical product of VAT levied at 1 % on a harmonised base (this rate will fall to 0.75 % in 2002 and 0.50 % in 2004). A further resource, based on each Member State's GNP, provides the remaining budget funding, and in 2000 accounts for half the total of own resources. This system allows the Union to ensure stable and continuous funding for all its policies.

There are other categories of revenue, though they are much less important, e.g. tax paid by European civil servants, fines imposed by the Commission on companies for breaches of competition rules, and any surplus carried over from the previous year.

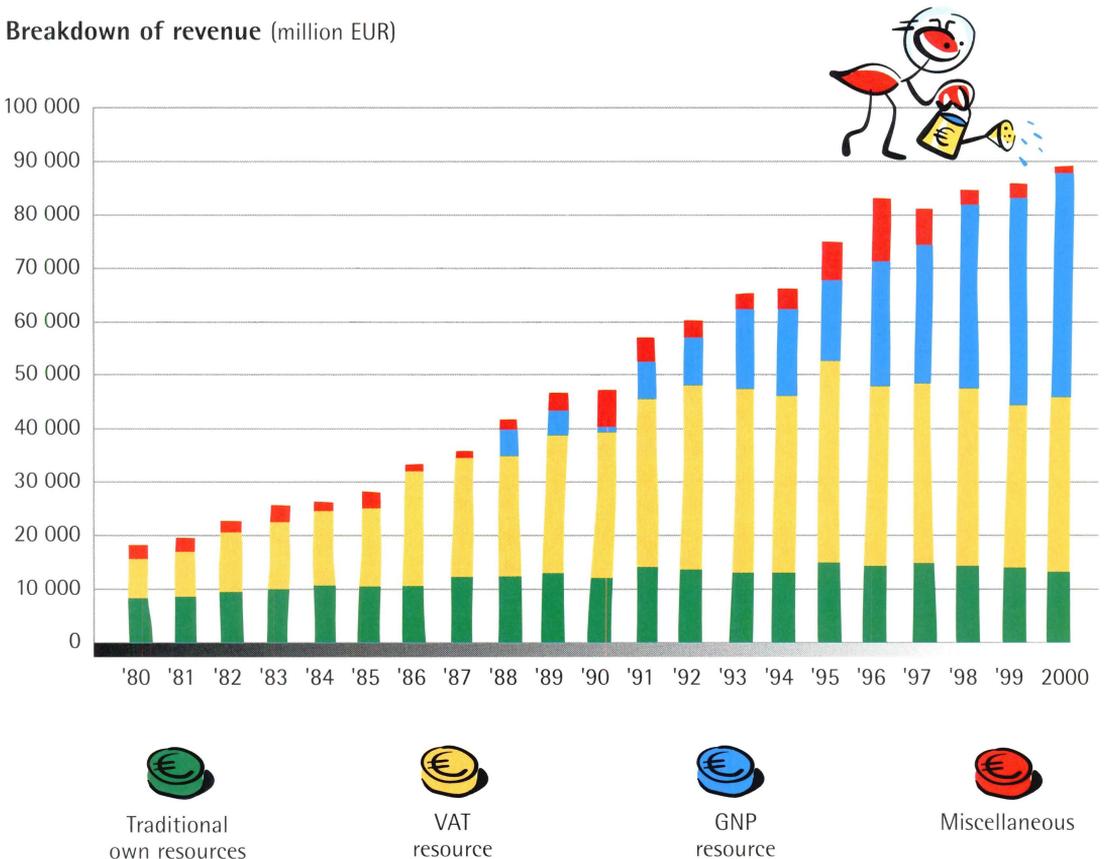
What is the budget used for?

The European Union's budget for 2000, amounting to EUR 93 billion, is divided among six major categories: agriculture, cohesion policy and the Structural Funds, internal policies (research, education, transport, etc.), external action, preparations for enlargement, and administration.

Agriculture

The common agricultural policy (CAP) is historically the most resource-consuming of Community policies. The transfer of responsibility from the Member States to the European Union is particularly marked here, as a result of which the EU provides a large proportion of the funding for European agriculture.

Breakdown of revenue (million EUR)



However, in recent years agricultural spending has accounted for a diminishing proportion of the EU budget, as a result of the development of other Community policies and the political desire to stabilise agricultural spending. Nevertheless, agriculture will still consume 44 % of the European Union's expenditure in 2000 (EUR 41 billion).

The proportion of the budget allocated to agriculture is justified by the objectives of the CAP, as laid down by the Treaties, which are to increase agriculture's competitiveness, guarantee the agricultural population a fair standard of living, stabilise the markets, provide security of supply, and ensure reasonable prices for consumers. These objectives have largely been achieved, but policy has been reformed in recent years to take account of the new international and environmental situation in which agricultural activities are situated. Two major CAP reforms took place in 1992 and 1999. Based on the principles of more competitive prices and direct aids for farmers, these reforms made it possible to reduce surpluses, and should also slow down the rural exodus and preserve the environment, in particular by discouraging intensive farming and encouraging traditional crop growing and the development of new activities such as tourism. For these same reasons, the CAP now also has a second pillar, rural development policy, for which a substantial level of resources has been earmarked – more than 10 % of total agricultural spending between 2000 and 2006, and more than EUR 4 billion in 2000.

Economic and social cohesion policy

The economic and social cohesion of the European Union has become a major objective in the building of Europe. The aim is to reduce inequalities in wealth distribution across the regions, improve the employment situation, foster the harmonious development of the various regions of Europe, and protect and improve the environment, so that all European citizens can benefit from the large Community market and economic and monetary union. To achieve this, the Union is devoting nearly EUR 33 billion of its budget for 2000 (more than 35 %) to the modernisation of economic and social structures.

Following proposals from the Commission in the context of Agenda 2000, the European Council has confirmed the need to focus expenditure under the Structural Funds (European Regional Development Fund, European Social Fund, European Agricultural Guidance and Guarantee Fund, and the Financial Instrument for Fisheries Guidance) on the regions with the greatest need. The overall objectives of this policy have been reduced from six to three:

- Objective 1: To promote the development of the poorest regions and support the modernisation of their economic structures. These are the regions whose gross domestic product is less than 75 % of the Community average, the outermost regions of the Union (French overseas departments, the Azores, Madeira, Canary Islands, etc.) and the regions with an extremely low population density (e.g. some of the Union's northern regions).

- Objective 2: To support the economic and social conversion of areas in difficulty, i.e. industrial regions undergoing substantial and problematical socioeconomic changes, declining rural areas, urban areas in crisis, and regions affected by the restructuring of the fishing industry.
- Objective 3: To support the adaptation and modernisation of education, training and employment policies and systems. The aim here is to help the unemployed, young people, the excluded and, more generally, all EU workers and citizens to find employment, adapt to ongoing economic change, and obtain lifelong access to education and vocational training.

For the period 2000–06, three quarters of Structural Fund resources are allocated to Objective 1, with the remainder shared equally between Objectives 2 and 3.

Finally, the Cohesion Fund was established in 1993 for the Member States with a per capita GNP of less than 90 % of the Community average. It represents 8 % of total structural aid and helps finance projects in the fields of transport infrastructure and the environment.

Other internal policies

Other internal Community policies account for 6.5 % of the budget. The amount has increased from EUR 4 billion in 1993 to EUR 6 billion in 2000, primarily to provide support for completion of the internal market. The nature of expenditure is very varied.



Research and technological development is one of the keys to Europe's future. The Union has its own research policy which complements and supports the efforts of the Member States. It has adopted a multiannual framework research programme for the period 1999–2002, with a total budget of EUR 15 billion, and gives priority to supporting projects which bring together research centres, companies and universities from different Member States. The research policy budget for 2000 amounts to EUR 3.6 billion (4 % of total expenditure for the year). However, this represents only around 4 % of total public spending on research in Europe. The Union's framework programme embraces specific programmes relating mainly to information and communication technologies, biotechnology, energy, the environment and health.

After research, the second-largest amount of funding is allocated to the trans-European transport, energy and telecommunications networks, with nearly EUR 700 million in 2000. The Union's objective here is to encourage the establishing of a coherent global network, so that these vital arteries of the large internal market can make a greater contribution to the competitiveness of the economy, improvement of the employment situation, and Europe's economic and social cohesion.

The Union has also earmarked more than EUR 480 million in 2000 for various measures in the fields of education, vocational training and youth, in particular to promote student mobility, i.e. encourage students to go to another Member State for part of their studies. Expenditure in these fields has quadrupled since 1989. In 1998, the Socrates programme enabled around 200 000 students to participate in mobility, while the Leonardo da Vinci programme supported over 700 transnational projects aimed at improving vocational training in Europe, and the 'Youth for Europe' and 'European voluntary service' programmes financed projects involving more than 80 000 young people.

Finally, examples of other internal policies include the environment (funding of approximately EUR 160 million), audiovisual media and culture (EUR 110 million), and information and communication (EUR 105 million).

External action

EU external policy, i.e. action by the Community institutions aimed at non-member countries throughout the world, has gained importance in recent years. Community development aid and humanitarian aid have both been stepped up, and support for the central and east European countries has increased sharply since the dismantling of the communist bloc. In 2000, a total of nearly EUR 5 billion, or 5.1 % of the general budget, is allocated to external policy.

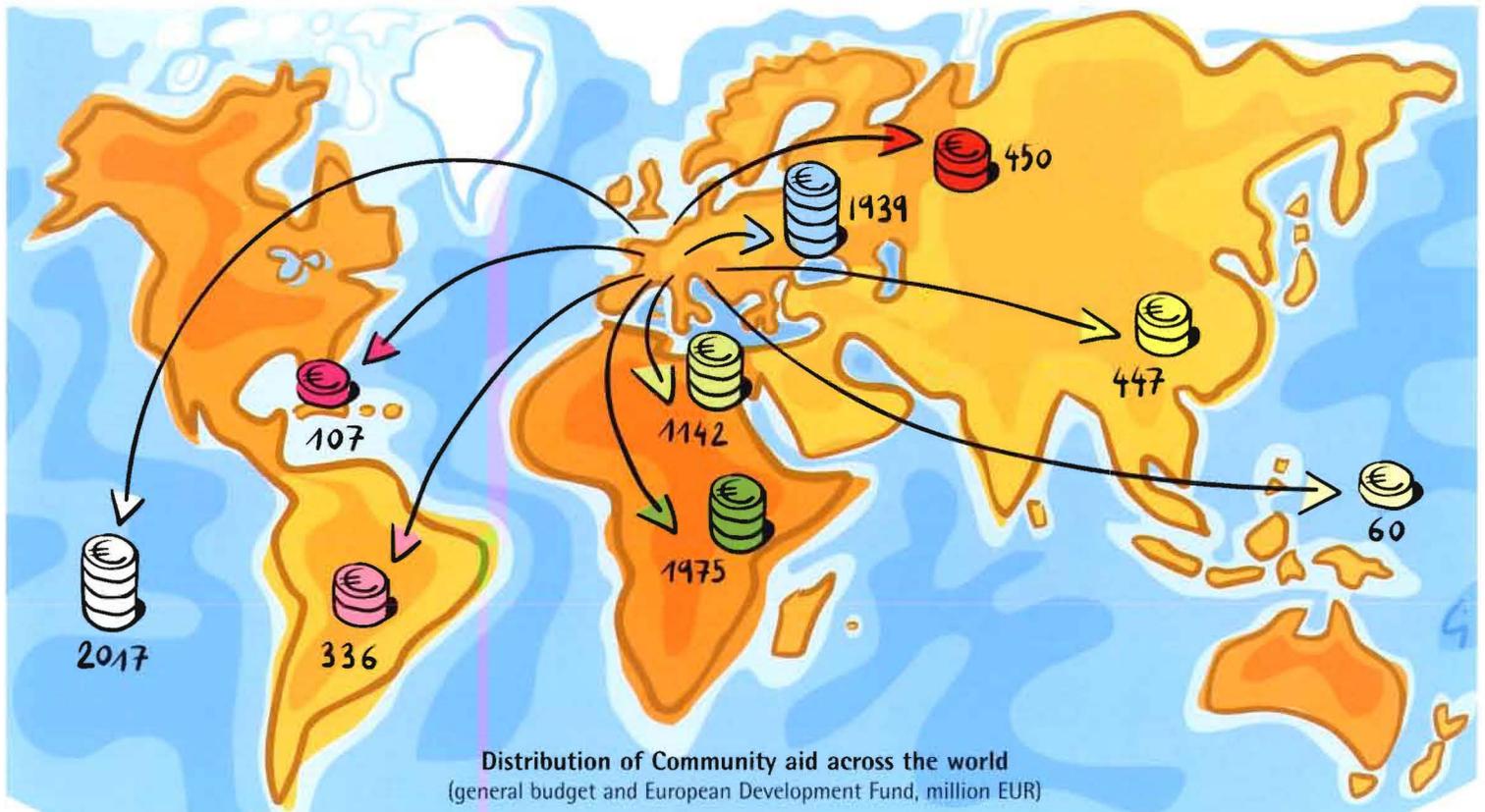
First and foremost, the Union is a leading world player in the provision of humanitarian and food aid. In 2000, the European Community Humanitarian Office (ECHO) has EUR 475 million at its disposal, and EUR 465 million is being spent on food aid. An emergency aid reserve (more than EUR 200 million) can also be drawn upon. This action reflects the Union's solidarity with regions suffering disasters, such as the countries of Central America hit by Hurricane Mitch in 1998.

Non-member countries around the Mediterranean basin are also receiving approximately EUR 1.1 billion in 2000 to foster social and economic development and promote the Middle East peace process. The new independent States of the former Soviet Union are receiving EUR 450 million, primarily under the Tacis programme of technical assistance to aid economic recovery. The same amount is earmarked for the Balkans region, including EUR 360 million for the reconstruction of Kosovo following the war of spring 1999. Economic and financial cooperation on the part of the Union to assist developing countries in Latin America and Asia in 2000 accounts for EUR 340 million



and EUR 450 million respectively. This aid covers a wide range of fields, including health and education.

The European Union also funds general measures in support of democracy and human rights (EUR 95 million in 2000), not forgetting measures to protect tropical forests and the environment. It has signed fisheries agreements with many countries, giving European vessels access to their fishing grounds, at a total cost of EUR 280 million in 2000. Finally, part of the external action budget is spent on cooperation with industrialised non-member countries (such as Japan and the United States of America) and on activities in association with international organisations.



● Africa	1 975 (*)
● Caribbean	107 (*)
● Pacific	60 (*)
● Latin America	336
● Asia	447
● Mediterranean basin	1 142
● Central and east European countries, including the Balkans	1 939
● New independent States + Mongolia	450

○ Others, of which:	2 017
– Common foreign and security policy (CFSP)	47
– Humanitarian and emergency aid	676
– Food aid	463
– External strands of certain Community policies	379
– Democracy and human rights	95
– Other forms of cooperation	357

(*) 1998 figures. Otherwise figures refer to 2000.

Preparations for enlargement of the Union

In the immediate future, the enlargement of the Union will be one of the major issues in the building of Europe. To prepare for new accessions, a sum of EUR 3.2 billion has been earmarked for 2000, equivalent to 40 % of total external expenditure. In agriculture, the main aims of the Sapard programme (EUR 530 million in 2000) are to modernise holdings in the central and east European countries, to improve product quality and safety, to promote respect for the environment, and to diversify economic activities in rural areas. Through the ISPA structural instrument (over EUR 1 billion in 2000), the Union is also helping those countries to establish transport and environmental structures that are compatible with those of Europe of the Fifteen. Finally, the Phare programme (more than EUR 1.5 billion in 2000) is funding the modernisation and adaptation to Community standards of the CEECs' economies and administrations.

This aid is currently distributed among the applicant countries. As some of these join the Union, the same amount will be divided among the others. This means the budgets for the individual applicant countries will increase, which will in turn help boost their EU membership potential.

For each year from 2002, the financial perspective for 2000–06 (see simplified table, page 5) also makes provision for an amount, expressed as payment appropriations, to supplement the allocations to the various headings in step with accessions.

Administration

The total operational expenditure of all the European institutions in 2000, i.e. salaries, pensions, buildings and equipment, comes to EUR 4.7 billion, or 5 % of total expenditure. The institutions have a staff of 32 000 officials, equivalent to the public service of a city such as Vienna or the staff of the French Agriculture Ministry, for example.

Extra-budgetary budgets: the EDF and the ECSC

The European Development Fund (EDF), which finances economic development projects in the ACP (Africa, Caribbean and Pacific) countries, has its own budget outside the European Union's general budget, together with its own decision-making and budget management procedures. EDF expenditure in 2000 is of the order of EUR 2 billion.

The European Coal and Steel Community, (ECSC) founded in 1951 to regulate and promote these sectors of the economy, also has its own budget for operational expenditure. Its activities will be incorporated into the general budget in 2002, when the ECSC Treaty expires. The ECSC's budget for 2000 is around EUR 180 million.

How is the budget spent and monitored?

Article 274 of the Treaty establishing the European Community states that 'the Commission shall implement the budget on its own responsibility'. The division of powers is therefore clear; the Parliament and Council decide the budget, and the Commission implements their decisions. However, in practice, the Commission needs support from the Member States for the management of certain policies.

An important role for the Member States in implementing the CAP and Structural Funds

Agricultural spending, whether direct aids to farmers or the purchase and storage of products to support their prices, is disbursed in the Member States by national bodies authorised to do so, subject to conditions laid down at Community level. In the case of the Structural Funds, the European institutions decide on the amounts to be paid out and the conditions to be imposed. The Member State authorities (national, regional, etc.) select the projects to be financed and are responsible for day-to-day management. The European Commission, in partnership with the Member States, then ensures that projects are properly completed and funding spent as planned.

Similarly, it is the Member States which collect traditional own resources. Here, too, the Commission ensures that the rules are observed.

The Commission has direct responsibility for implementation in several areas

Apart from its general responsibility for the sound management of expenditure as a whole, the Commission is responsible for the direct implementation, through its own departments, of part of the Community budget, mainly in the fields of internal policies (research, education, training, etc.) and external action. For example, with regard to research, the Commission, acting on the basis of the Union's political priorities and objectives (fifth framework research programme for the period 1998–2002), issues calls for proposals, receives and selects research project applications, disburses grants and ensures they are used properly.

These direct management tasks are a recent development which constitutes a challenge to the Union's administration. Staff and administrative resources regularly have to be increased, and management methods modernised constantly. Staff and administrative resources are being used increasingly to design and manage budgetary measures. The institutions also use external staff for specific management tasks, which can last from a few months to several years and mainly cover external action, though they may also relate to social, education, training, youth policy, etc.

Calls for expressions of interest, requests for proposals and invitations to tender

Each year, the European Union provides financial support for operations and projects which it recognises as having a European dimension. It does this in fields as diverse as culture, research, renewable forms of energy, urban policy, support for SMEs, telecommunications and multimedia. For example, it provides part-financing for technological research and development projects of strategic importance which involve companies, laboratories and consultancy firms in different countries of Europe.

Such projects are generally selected on the basis of calls for expressions of interest and requests for proposals published in the *Supplement to the Official Journal of the European Communities* (S series). The published notices include a description of the planned activity together with the selection and award criteria. The projects selected are those which most closely match the Union's objectives and offer the best technical and financial guarantees.

Like any other public administration in Europe, the EU institutions also publish invitations to tender in the Supplement to the Official Journal whenever they wish to purchase goods or services needed for their activities. The same applies when the Commission requires external expertise to carry out a study of a specific technical question or an independent assessment of one of its programmes. The invitation to tender sets out the institution's needs and the criteria for the selection of tenderers and the awarding of contracts.

Calls for expressions of interest, requests for proposals and invitations to tender can also be consulted on the Internet (<http://ted.eur-op.eu.int>).



The constant search for efficiency: assessment of Community programmes

Implementation of the Community budget, regardless of how it is done, must comply with one essential concern: the constant search for efficiency. The European institutions are not content merely to grant support to certain types of project. They must also ensure that the money has been spent properly and the objectives achieved. With this in mind, the Commission has in recent years developed its activities relating to the evaluation of expenditure programmes. The principle is a dual one:

- before proposing expenditure (a 'programme'), a careful check is carried out to determine whether the proposal is realistic and whether the activities and resources envisaged will allow the objectives to be duly achieved;
- once the programme has been completed, the results must be analysed in order to ensure that the objectives have been achieved at minimum cost.

The issue here is to reconcile political imperatives (e.g. EU support for a country in crisis) with the ever-present need to spend the European taxpayer's money properly.

A sophisticated audit and control system

Internal checks on the correctness of Community-funded expenditure, before any payments are made, are first of all carried out by the financial units of the departments responsible for managing appropriations and by the central financial control department. These prior checks are based on documentary evidence of expenditure. Sometimes, joint checks together with Member State auditors also take place on location. The objective of one reform in progress at the moment is to give the managing departments full responsibility for checks and to develop an internal audit function for the arrangements in place.

Community expenditure is also subject to scrutiny by the European Court of Auditors, established in 1975 and based in Luxembourg. The Court of Auditors consists of 15 members appointed for six years by the Council, following consultation with the European Parliament. The



members are prominent figures in their own countries who belong or have belonged to external auditing institutions or are particularly qualified for the position. The Court verifies the legality and regularity of the Union's revenue and expenditure. Details of its activities are published in its annual general reports and special reports on specific policies. The Court also delivers an opinion on the financial management of the Community budget, and each year issues a 'statement of assurance' based on its direct examination of financial transactions.

Finally, as the body which exercises political and democratic control, the European Parliament also plays a part in verifying budget expenditure and revenue. Each year, on the basis of the annual report of the Court of Auditors, it examines the way in which the European Commission has managed and implemented the previous year's budget (discharge procedure).

The fight against fraud: the various instruments and the importance of cooperation with the Member States

In 1999, the European institutions set up an independent Anti-Fraud Office (OLAF), which can initiate inquiries on its own initiative concerning any irregular activity likely to be detrimental to Community interests. These may be internal administrative inquiries with the Community institutions, or audits and checks in Member States or non-member countries (the latter in accordance with cooperation agreements).

Member States have a key role to play in the fight against fraud, as it is their task to collect resources and pay out more than 80 % of the appropriations in the budget. Their cooperation is therefore essential. Furthermore, as only Member States have the power to carry out criminal investigations, the Anti-Fraud Office forwards to them any information it has obtained which may require criminal proceedings.

European Commission

The budget of the European Union: how is your money spent?

Series: *Europe on the move*

Luxembourg: Office for Official Publications of the European Communities

2000 – 19 pp. – 16.2 x 22.9 cm

ISBN 92-828-8227-6

What is the scale of European Union expenditure? How is it decided? How is it funded? What is it used for? How is it implemented and monitored? These are the questions to which this brochure provides concise answers.

Other information on the European Union

Information in all the official languages of the European Union is available on the Internet. It can be accessed through the Europa server (<http://europa.eu.int>).

Information and publications in English on the European Union can be obtained from:

EUROPEAN COMMISSION REPRESENTATIONS

Representation in Ireland

18 Dawson Street
Dublin 2
Tel. (353-1) 662 51 13

Representation in the United Kingdom

Jean Monnet House
8 Storey's Gate
London SW1P 3AT
Tel. (44-20) 79 73 19 92
www.ccc.org.uk

Representation in Wales

4 Cathedral Road
Cardiff CF1 9SG
Tel. (44-29) 20 37 16 31

Representation in Scotland

9 Alva Street
Edinburgh EH2 4PH
Tel. (44-131) 225 20 58

Representation in Northern Ireland

Windsor House
9/15 Bedford Street
Belfast BT2 7EG
Tel. (44-28) 90 24 07 08

Information services in the USA

2300 M Street, NW, Suite 707
Washington DC 20037
Tel. (1-202) 862 95 00
305 East 47th Street
3 Dag Hammarskjöld Plaza
New York, NY 10017
Tel. (1-212) 371 38 04

EUROPEAN PARLIAMENT OFFICES

Office in Ireland

European Union House
43 Molesworth Street
Dublin 2
Tel. (353-1) 605 79 00
Fax (353-1) 605 79 99
E mail: EPDublin@europarl.eu.int

United Kingdom Office

2 Queen Anne's Gate
London SW1H 9AA
Tel. (44-20) 72 27 43 00
Fax (44-20) 72 27 43 02
E-mail: EPLondon@europarl.eu.int

Office in Scotland

9 Alva Street
Edinburgh EH2 4PH
Tel. (44-131) 225 20 58
Fax (44-131) 226 41 05

European Commission and Parliament representations and offices exist in all the countries of the European Union. The European Commission also has delegations in other parts of the world.

EN



What is the scale of European Union expenditure?
How is it decided?
How is it funded?
What is it used for?
How is it implemented and monitored?
These are the questions to which this brochure provides concise answers.

1 9

PH-26-99-223-EN-C

ISBN 92-828-8227-6



OFFICE FOR OFFICIAL PUBLICATIONS
OF THE EUROPEAN COMMUNITIES
L-2985 Luxembourg