

REPORT ON THE ACTIVITIES OF THE SIXTH,
SEVENTH AND EIGHTH EUROPEAN
DEVELOPMENT FUNDS (EDFs)

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EUROPEAN DEVELOPMENT FUNDS (EDFs)

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INTRODUCTION

1. The European Development Funds (EDF) are the result of international conventions ⁽¹⁾ between the Member States of the European Union and certain countries in Africa, the Caribbean and the Pacific (ACP) ⁽²⁾ and Council Decisions regarding the association of 24 overseas countries and territories. The Commission is responsible for the management of the EDFs in association with the ACP states, without prejudice to the responsibilities entrusted to the European Investment Bank (EIB) for the implementation of certain financial instruments ⁽³⁾. The duration of the ACP-EU conventions corresponds neither to the initial duration of the EDFs that they set up nor to the real duration of the implementation of the latter. The Court has noted both the growing delay in the entry into force of the conventions (resulting in a corresponding delay in the start of the EDFs) and the very long duration of the implementation of the EDFs. Thus, during the financial year 2001, the three EDFs still in force — the sixth, seventh and eighth EDFs — entered their 16th, 11th and fourth years of implementation respectively (see **Table 1**).

Table 1 — The duration of the ACP-EU Conventions and the EDFs

ACP-EU Convention	EDF	Real implementation as from 31 December 2001
Third Lomé Convention (OJ L 86 of 31.3.1986)	Sixth EDF	Not closed ⁽¹⁾
Five years as from 1 March 1985 (Article 291)	Five years as from 1 March 1985 (Article 194)	Fifteen years as from 24 March 1986 ⁽²⁾
4th Lomé convention (OJ L 229 of 17.8.1991) revised in Mauritius on 4 November 1995 (OJ L 156 of 29.5.1998)	Seventh EDF	Not closed ⁽¹⁾
	Five years as from 1 March 1990 (financial protocol, Article 1)	Ten years as from 1 September 1991 ⁽²⁾
10 years as from 1 March 1990 (Article 366-1)	Eighth EDF	Not closed ⁽¹⁾
	Five years as from 1 March 1995 (second financial protocol, Article 1)	Three years as from 1 June 1998 ⁽²⁾
ACP-EU partnership agreement (signed at Cotonou on 23 June 2000) currently being ratified	Ninth EDF	Implementation not started
20 years as from 1 March, 2000 (Article 95)	Five years as from 1 March 2000 (financial protocol, Article 1)	

⁽¹⁾ The ACP-EU conventions instituting the EDFs contain a safeguard Article that states that 'any balance remaining from the fund that has not been committed or disbursed by the end of the last year of the application (...) shall be utilised until it has been exhausted, in accordance with the same conditions as those laid down in (...) [the] convention' (Article 216 of the third Lomé convention, Article 284(2) of the fourth Lomé convention, Article 4 of the second financial protocol to the fourth Lomé convention (revised)).

⁽²⁾ Date of the entry into force of the convention.

⁽¹⁾ Of which the first, the Yaoundé I Convention, dates back to 1964.

⁽²⁾ 71 States under the eighth EDF, 77 under the ninth.

⁽³⁾ Venture capital and interest rebates.

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2. It will be possible to implement the 9th EDF after the entry into force of the Cotonou agreement, which must be ratified by the 15 Member States and two thirds of the ACP states that signed it, and after the adoption of a specific Financial Regulation. On 1 August 2002, the Cotonou agreement had been ratified by more than two-thirds of the ACP states concerned (61 out of 77), but only by ten Member States ⁽⁴⁾.

3. The financial allocation for each of the three EDFs currently being implemented in 2001 can be analysed as follows:

- (a) programmable aid, intended for the implementation of development projects within national and regional indicative programmes (NIPs and RIPs respectively) concluded with the ACP countries;
- (b) non-programmable aid intended for specific fields of cooperation such as support for agricultural and mining products (Stabex and Sysmin respectively) or for financial contributions such as venture capital or, under the eighth EDF, aid for debt relief;
- (c) aid for structural adjustment linked to budgetary aid and for support for the balance of payments of the recipient States;
- (d) a general reserve created during the financial year 2000, including all the funds awaiting allocation.

4. The EDF's resources are mobilised in two stages according to a procedure involving both the Commission and the ACP beneficiary countries. First, acting under its sole responsibility as chief authorising officer, the Commission takes the financing decisions (primary commitments) with the assent of the EDF Committee ⁽⁵⁾ composed of the representatives of the Member States. Then, by means of financing agreements, the Commission delegates the implementation of these decisions to the national authorising officer ⁽⁶⁾ of the country concerned. The latter concludes contracts (secondary commitments) and authorises payments in conjunction with the Commission's delegation.

⁽⁴⁾ Denmark, Germany, Spain, France, Ireland, Austria, Portugal, Finland, Sweden and the United Kingdom.

⁽⁵⁾ For amounts lower than 2 million euro, the assent of the Committee is not necessary.

⁽⁶⁾ In general, the national authorising officer's functions are exercised by the Finance Ministers of the ACP countries.

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CHAPTER I — IMPLEMENTATION OF THE SIXTH, SEVENTH AND EIGHTH EDFS

*Analysis of budgetary management***Presentation of the accounts and analysis of financial management**

Inadequate improvement of the presentation of the accounts

5. The Court considers that further improvements should be made in the presentation of the EDF accounts. The Commission included a consolidated balance sheet for the sixth, seventh and eighth EDFs in the EDF financial statements for 2001. However, the presentation of the consolidated balance sheet and the balance sheets of the various EDFs was not sufficiently harmonised and the information value of the accounts was still inadequate (see paragraphs 19 to 21). Moreover, the accounts should be published in the Official Journal, which would comply better with Community practice as regards financial information.

Incomplete analysis of financial management

6. In support of the EDF financial statements for the financial year 2001, the Commission also provided an analysis of their financial management ⁽⁷⁾. This document is more detailed than the one for the financial year 2000 whose inadequacies the Court had pointed out in its previous Annual Report ⁽⁸⁾. However, there is still room for improvement, in particular with regard to the explanation of the slow implementation of the EDFs. The Commission should therefore show and comment

5. *The Commission is aware of the need to improve and simplify the presentation of its annual report so as to make it more accessible, while also meeting the requirement laid down in the Financial Regulation to publish a significant volume of information and to feature the specific characteristics of each EDF. A study was carried out by an external consultant for that purpose in 2001. The consultant's conclusions were submitted during the last quarter of 2001, with the result that it was no longer possible to amend the accounting entries already made.*

The recommendations set out in the study include publishing a consolidated balance sheet of the three EDFs being implemented: this document is incorporated into the 2001 annual report and provides an overview of the available cash assets, receivables and the recorded amount of payments.

Pursuant to Article 68 of the Financial Regulation, financial statements for 2001 formed the subject of a Communication from the Commission to the Court of Auditors, the European Parliament and the Council dated 29 April 2002 (Document COM(2002) 211 final).

6. *The analysis of financial management in 2001 incorporated the data provided by the Court of Auditors for last year and was much improved as a result. The Commission will continue its efforts to improve this analysis. The analysis concentrated on the individual EDFs and on the different instruments. Although some comments were provided on the accumulated implementation rate of the different EDFs, the Court's comments are noted and this analysis will be carried out in greater depth in the future.*

⁽⁷⁾ Pursuant to Article 67(2), of the Financial Regulation of the eighth EDF.

⁽⁸⁾ Annual Report on the activities of the sixth, seventh and eighth EDFs for the financial year 2000, paragraphs 4 and 5.

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on the cumulated implementation rates of the various EDFs. It should also analyse thoroughly the causes of under-implementation instead of mentioning them briefly whilst announcing the improvements that it expects to achieve via decentralisation.

Slow implementation rate

7. In 2001, the implementation rate of the EDFs was characterised by slower financing decisions and faster payments⁽⁹⁾. The balance in hand for new decisions still accounts for 14 % of total appropriations, as compared with 19 % at the end of 2000. The amount of outstanding commitments at the end of the year went down from 8 982 million euro in 2000 to 8 469 million euro in 2001 (see **Table 2**).

8. The amount for the financing decisions for the financial year 2001 (net balance of 1 554 million euro) was much lower than that for the decisions taken in 2000 (3 757 million euro) and in 1999 (2 692 million euro) (see **Graph 1**). The year 2000 was marked by the debt relief initiative for heavily indebted poor countries (HIPC) (1 000 million euro).

9. Whereas for non-programmable aid, the 2001 decisions amounted to less than a quarter of the ones for 2000, for programmable aid, the 2001 decisions amounted to half those for 2000 (see **Graph 2**). The year 2000 was the middle of the planning cycle for the eighth EDF, which, according to the Commission, was the peak period for decisions on programmable aid. Moreover, the Commission indicated that it had cancelled 366 million euro for previous decisions, which contributed to decreasing the net balance of the decisions for 2001.

10. The fast disbursement instruments relating to non-programmable structural adjustment aid, which represented a large share of the 2000 decisions, affected payments in 2001. The main disbursements carried out in 2001 concerned the HIPC initiative, Stabex and venture capital. These three instruments accounted for 51 % of payments under the eighth EDF and 42,6 % under the sixth, seventh and eighth EDFs together.

7- 11. *The slowdown mentioned by the Court is the result of an exceptionally high implementation rate in 2000, which itself was largely due to the plans for reducing poor countries' debt as indicated by the Court. The availability of resources for new commitments is lower than it appears. Firstly, a considerable part of the remaining resources of the sixth and seventh EDF have been allocated to countries in crisis; secondly EUR 1,2 billion of the eighth EDF general reserves can only be mobilised after the signing of Country Strategy Papers (CSPs) relating to the ninth EDF.*

The Commission achieved during 2001 increases in performance in the level of payments (EUR 2,1 billion, the highest figure ever reached).

⁽⁹⁾ Payments that the Court notes are sometimes analysed simply as disbursements or transfers (see paragraph 19).

Table 2 – Cumulated utilisation of EDF resources as at 31 December 2001

(Mio EUR)

	Situation at end of 2000		Budgetary implementation during the financial year 2001				Situation at end of 2001				
	Global amount	Implementation rate (%) ⁽²⁾	6th EDF	7th EDF	8th EDF	Global amount	6th EDF	7th EDF	8th EDF	Global amount	Implementation rate (%) ⁽²⁾
A — RESOURCES ⁽¹⁾	32 598,7						7 829,1	11 503,3	13 465,0	32 797,3	
B — UTILISATION											
1. Primary commitments	26 598,7	81,2	- 14,2	48,2	1 520,2	1 554,2	7 481,9	10 802,7	9 868,2	28 152,8	85,8
— programmable aid	14 783,6		- 17,2	72,1	810,0	865,0	4 874,2	5 603,4	5 170,9	15 648,6	
— non-programmable aid	8 847,0		2,9	- 19,4	494,0	477,5	2 512,3	3 683,0	3 129,2	9 324,5	
— structural adjustment	2 510,7		0,0	- 0,6	216,1	215,5	6,0	1 152,0	1 568,1	2 726,1	
— on transfers from previous EDFs	457,4		0,1	- 3,9	0,0	- 3,8	89,3	364,3	0,0	453,6	
2. Secondary commitments	20 417,9	62,4	26,9	294,1	1 942,3	2 263,4	7 285,4	9 657,2	5 738,6	22 681,3	69,2
— programmable aid	10 175,2		23,9	199,1	884,4	1 107,4	4 705,5	4 761,1	1 816,1	11 282,7	
— non-programmable aid	7 863,8		2,2	87,8	763,2	853,1	2 487,3	3 450,2	2 779,4	8 716,9	
— structural adjustment	2 003,7		0,0	0,3	294,7	295,0	6,0	1 149,6	1 143,1	2 298,7	
— on transfers from previous EDFs	375,2		0,8	7,0	0,0	7,8	86,7	296,3	0,0	383,0	
3. Payments	17 615,8	53,8	50,5	406,9	1 610,5	2 067,9	7 186,6	8 906,3	3 590,8	19 683,7	60,0
— programmable aid	8 985,8		44,4	295,4	413,9	753,7	4 622,7	4 248,9	867,8	9 739,4	
— non-programmable aid	6 521,8		5,1	90,8	894,9	990,8	2 473,8	3 259,4	1 779,4	7 512,6	
— structural adjustment	1 784,8		0,0	2,1	301,7	303,8	5,4	1 139,5	943,6	2 088,5	
— on transfers from previous EDFs	323,4		1,0	18,6	0,0	19,6	84,6	258,5	0,0	343,1	
C — OUTSTANDING PAYMENTS ON PRIMARY COMMITMENTS (B1-B3)	8 982,9	27,4					295,3	1 896,4	6 277,5	8 469,2	25,8
D — RESOURCES AVAILABLE FOR PRIMARY COMMITMENTS (A-B1)	6 147,3	18,8					347,2	700,6	3 596,7	4 644,5	14,2

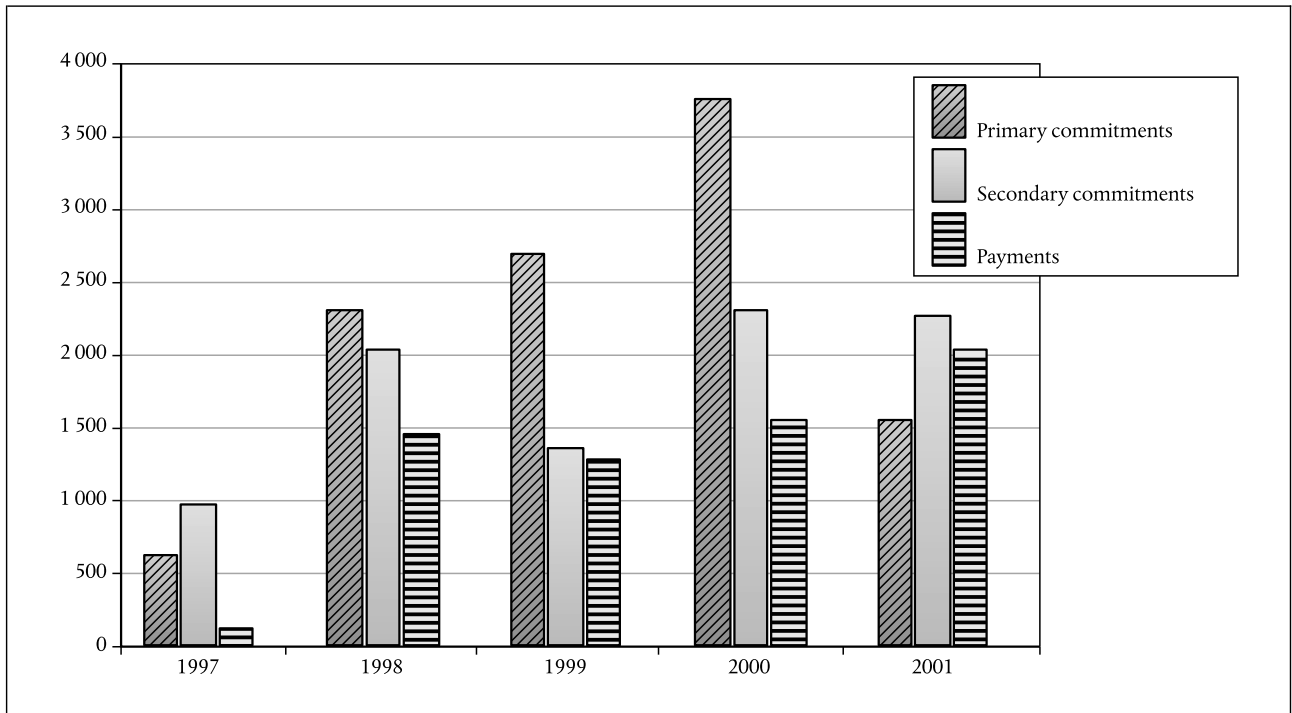
⁽¹⁾ Initial endowment of the 6th, 7th and 8th EDFs (of which 60 million euro from the special EIB contribution), interest, sundry resources and transfers from previous EDFs.

⁽²⁾ In percentage of resources.

Source: Court of Auditors, based on the EDF financial statements as at 31 December 2001.

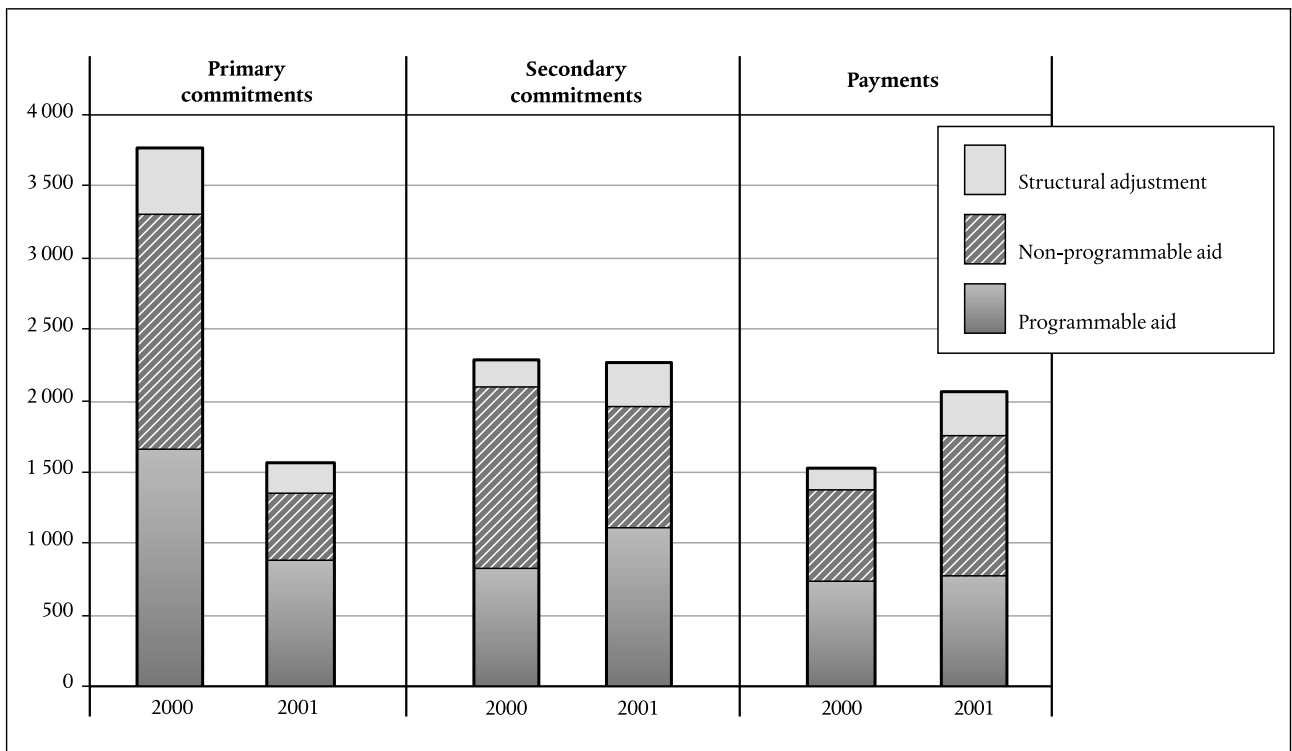
Graph 1 — EDF commitments and payments during the last five years

(Mio EUR)



Graph 2 — Comparison of EDF implementation in 2000 and 2001

(Mio EUR)



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11. If we compare budgetary implementation in 2001 to the cash flow forecasts made by the Commission at the end of 2000 ⁽¹⁰⁾, we note the following:

- (a) for the eighth EDF, payments were lower than the objectives (84 % of the volume envisaged) and the financing decisions were much lower than the objectives (only 47 %);
- (b) for all the EDFs together, the payments for 2001 accounted for 80 % of the intended amount and decisions only 38 %.

12. In spite of the increase in the rate of the payments during the financial year, the under-implementation of the EDFs (which the Court has already mentioned ⁽¹¹⁾) persisted in 2001. At the end of its fourth year of implementation, the eighth EDF had been committed (decisions) at a rate of less than 75 % and disbursed at a rate of less than 30 % (see **Table 2**).

13. Some of the causes of the under-implementation of the EDFs are short-term, like the reduction or even suspension of aid due to problems in the beneficiary countries (Togo, the Sudan, the Democratic Republic of the Congo, Rwanda, Kenya, Haiti, Sierra Leone, Liberia, Zimbabwe etc). Others are structural — over-diversification, insufficient preparation of the projects, cumbersome procedures and the weakness of the national administrations in the recipient countries. Apart from its use of fast disbursement instruments, the reforms undertaken by the Commission to improve programming, simplify the public contract procedures, decentralise the management of aid and help strengthen the institutions of the ACP countries will only be able fully to produce results in the medium term.

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11. *The Commission has acknowledged that its December 2000 forecasts were excessively optimistic. They were adjusted in March 2001. The Commission's objective is to transform the EDF's forecasting instrument into a major management tool.*

12. *In the fourth year of implementation (2001), the eighth EDF had committed 73,3 %, whereas the seventh FED at the same point had committed 62,9 %. The payment levels were about the same.*

13. *The reform of the management of external aid, launched by the Commission in May 2000, addresses the structural difficulties identified by the Court. Programming and project preparation have been improved (reduction in the number of sectors targeted and in the number of projects), procedures are being streamlined, capacity-building and the transfer of the implementation of aid towards the delegations and the beneficiary States are key priorities.*

⁽¹⁰⁾ COM (2000) 805 final of 12.12.2000,

⁽¹¹⁾ Annual Report on the activities of the sixth, seventh and eighth EDFs for the financial year 2000, paragraphs 8 and 9.

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Difficult transition between the eighth and ninth EDFs

14. On 27 July 2000 ⁽¹²⁾, the ACP Council of Ministers decided to apply the Cotonou agreement as of 2 August 2000 without waiting for the entry into force of either the agreement or the financial protocol creating the ninth EDF. During this transition period, the Commission is entitled, in particular, to carry out the programming of the ninth EDF and continue financing the bodies established under the fourth Lomé Convention.

15. In this context, the Commission has allocated 1 200 million euro from the general reserve of the eighth EDF to the programming of the ninth EDF, in addition to the 9 836 million euro provided for under the national indicative programmes of the ninth EDF. The Commission has thus been able to notify each ACP State of the estimated amount of programmable aid available under the ninth EDF. In total, these allocations amount to 11 036 million euro.

16. In order to avoid the implementation delays that affected the previous EDFs, the Commission has started adapting certain accompanying texts that would be necessary for the implementation of the agreement when it enters into force. One of these regards the rules for contracts. It adopted its proposal for a Financial Regulation on 11 June 2002 and could therefore put the legislative authority in the difficult position of having to adopt this text as soon as possible before the entry into force of the Cotonou agreement. Generally, the Commission should look into the possibility of setting up a legislative support framework so as to avoid transition problems when it introduces new EDFs.

Conclusion

17. The Court recognises that development aid policy involves constraints that are likely to make implementation slow. It therefore asks the Commission to show more realism in establishing its forecasts so as not to give rise to unjustified expectations. At the same time, it asks the Commission to give more emphasis to reforms aimed at limiting this slowness, so that the eighth and the ninth EDFs do not suffer from the same excessive implementation delays found for the previous EDFs.

16. The Commission presented a proposal on 11 June 2002 and has taken all necessary measures to ensure that this regulation is adopted before the entry into force of the ninth EDF.

17. The Commission plans to improve its financial implementation forecasts and to make them a more important management tool.

The reforms decided on by the Commission in May 2000 will have full effect in the medium term.

However, in view of the implementation problems often encountered in the ACP countries, implementation of programmable aid will always be influenced by the capacities of the partner countries, hence the major efforts made by the Commission in this area.

⁽¹²⁾ Decision No 1/2000 of the ACP Council of Ministers of 27 July 2000 (OJ L 195 of 1.8.2000, p. 46).

CHAPTER II – STATEMENT OF ASSURANCE CONCERNING THE EDFs

Statement of Assurance concerning the sixth, seventh and eighth European Development Funds (EDFs) for the financial year 2001

I. The European Court of Auditors (the Court) has examined the accounts of the sixth, seventh and eighth EDFs and the underlying transactions for the financial year ending 31 December 2001. These accounts, which include the financial statements and the revenue and expenditure accounts ⁽¹³⁾, were submitted by the Commission in Communication 211 final of 29 April 2002 to the European Parliament, the Council and the Court, while the corresponding analysis of financial management, which should accompany the accounts, had not yet been officially submitted by the end of September 2002 ⁽¹⁴⁾. Pursuant to the financial regulations, the Court is required to provide the European Parliament and the Council with a Statement of Assurance as to the reliability of the accounts and the legality and regularity of the underlying transactions ⁽¹⁵⁾.

II. The Court carried out the audit in accordance with its auditing policies and standards. These latter are based on generally accepted international auditing standards, adjusted to suit the context of the EDFs. The audit included an assessment of the accounting principles applied and of the presentation of the accounts. The audit comprised an appropriate range of procedures which aimed to examine, on the basis of samples, supporting information on the amounts and information listed in the accounts and the legality and regularity of the underlying transactions. The Court has analysed also the internal control structure and the monitoring systems of the Commission to assess the extent to which they contribute towards ensuring the legality and regularity of the underlying transactions. Thus, the Court obtained a reasonable basis to support the opinions expressed below.

III. *Reliability of the accounts*

Except for the effects of the problems described in paragraphs (a) (b) (c) below, the Court is of the opinion that the financial statements at 31 December 2001 and the revenue and expenditure accounts for the financial year 2001 reliably reflect the revenue and expenditure relating to the sixth, seventh and eighth EDFs for the financial year and their financial situation at the end of the year:

- (a) transfers of funds amounting to 701 million euro are recorded as payments, overstating the level of execution of aid (see paragraph 19);
- (b) the extent and degree of implementation of macrofinancial (macroeconomic) aid is not indicated (see paragraph 20);
- (c) the level of primary commitments and secondary commitments is overstated because the Commission did not cancel all commitments where the deadline for starting implementation had not been met (see paragraph 21).

⁽¹³⁾ As defined in Articles 66 and 67 of the Financial Regulation governing the eighth EDF, applied by analogy to the sixth and seventh EDFs.

⁽¹⁴⁾ Article 68 of the Financial Regulation quoted above requires these documents to be made available by 1 May.

⁽¹⁵⁾ Article 73 of the Financial Regulation quoted above.

IV. *Legality and regularity of the underlying transactions*

Analysis of the internal control system

The Court's examination of the Commission's internal control system relating to the management of the EDFs showed that it cannot yet rely on the Commission's internal control and monitoring systems as a basis for part of its assurance, in particular with regard to the eligibility of the operations financed by the sixth, seventh and eighth EDFs. This is due to weaknesses in the procedures for the implementation and monitoring of financial audits of the transactions underlying the payments.

Audit of transactions

The audit of transactions was based on the documentation available at the Commission in Brussels and, where appropriate, from delegations in ACP States. Given the human and financial resources available, on-the-spot audits in ACP States in order to verify the reality of the work, supplies or services underlying the documentation, were not carried out. The audit has identified the following problems:

- (a) with regard to the management of resources, the absence of supporting papers to document the authorisations for the investment of the Stabex resources (see paragraph 34);
- (b) in the case of primary commitments, the period of time allowed in the Regulation for the adoption of financing decisions was overrun, or even doubled (see paragraph 35);
- (c) in the case of secondary commitments, the interest rates on some loans were irregular (see paragraph 37);
- (d) in the case of payments, some payment files lacked essential supporting documents or concerned prices that had been revised irregularly (see paragraph 38).

Conclusion

Due to the results of the analysis of the internal control system, the audit conclusion on the legality and regularity of the underlying transactions continues to be based on the audit of a sample of transactions. On the basis of the documentation examined, the Court is of the opinion that the revenue entered in the accounts, the amounts allocated to the EDFs' commitments and payments for the financial year are, taken as a whole, legal and regular. However, because it did not carry out on-the-spot audits and because it cannot rely on the results of the audits initiated by the Commission, the Court is not in a position to provide assurance regarding the reality of work, supplies and services underlying the payments at the level of the local beneficiaries.

10 October 2002

Juan Manuel FABRA VALLÉS
President

European Court of Auditors
12, rue Alcide De Gasperi, L-1615 Luxembourg

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*Information in support of the Statement of Assurance***Reliability of the accounts**

18. The problems mentioned in paragraph III of the Statement of Assurance are based on the following findings.

Overstatement of expenditure by recording transfers as payments

19. The level of expenditure in the accounts is overstated due to the recording of transfers of funds as payments in the revenue and expenditure account:

(a) the Commission transferred amounts totalling 351 million euro from the Commission's Stabex account at a European bank, which it uses as a paying agency to sub-accounts, which are held in the same bank in the name of the various ACP countries concerned, but under the Commission's ownership. There was no evidence that any of these funds were transferred to a beneficiary's bank account in 2001 following authorisation procedures involving both the Commission and the ACP country concerned;

(b) in the context of the Heavily Indebted Poor Countries (HIPC) initiative, 250 million euro were transferred to the account of the International Development Agency managed by the World Bank and 100 million euro to a Commission account with the EIB. Although these were transfers of funds with payment to be made to beneficiaries following procedures involving the Commission's approval, they were recorded in the accounts as payments.

In both cases, the Commission did not totally fulfil its obligations towards its creditors and did not, therefore, comply with Article 31 of the Financial Regulation of the eighth EDF when it entered these transactions in the accounts as payments.

19.

(a) *The funds transferred to the Stabex security accounts are reserved solely for financing specific expenditure to be committed by the recipient country when the agreement providing for the use of those funds is approved by the Commission.*

The Commission takes the view that the transfers made to those accounts in 2001 could be entered as payments even if the definitive transfer of the funds occurs later in the light of the accounting principles of going-concern basis, consistent accounting methods and comparability of information.

The agreement governing the operation of these accounts must be regarded as a rule of sound financial management designed to protect the Commission's interest.

(b) *As regards the transfers to the World Bank and the EIB in connection with debt reduction for highly indebted poor countries, the Commission considers that it correctly recorded the operations in question.*

A payment order was issued by the authorising officer, approved by Financial Control and sent to the EDF accounting officer, who had it executed. The sums transferred no longer appear in EDF cash resources. Moreover, in view of the action currently being taken in favour of the Highly Indebted Poor Countries, no adjustment or recovery will be made in respect of them: they therefore cannot be considered as advances.

In the two cases referred to by the Court, the Commission considers it complied with its obligations.

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Extent of implementation of macro-financial aid not disclosed

20. Budgetary aid is difficult to identify in the accounts, as it is drawn from several financial instruments, only some of which are programmable. The financial statements or the analysis of financial management should give a precise indication of this aid including sums still to be called up at the end of the financial year.

Overstatement of commitments

21. Since June 1998 ⁽¹⁶⁾, EDF financing agreements have had to be implemented by a given date. If implementation has not started by this date, the agreements become void and the Commission must take new decisions if the operations are to continue. During 2001, although, as recommended by the Court, the Commission decommitted 195 million euro in commitments whose start up date had not been met, others were not decommitted. As a result, the level of primary and secondary commitments in the accounts is overstated, though the EDF's management accounts system does not allow these decisions to be identified and quantified.

Legality and regularity of the underlying transactions

22. The problems mentioned in paragraph IV of the Statement of Assurance are based on an analysis of the structure of internal control and the monitoring systems at the Commission as well as the examination of a sample of underlying transactions whose main conclusions are given below.

The analysis of internal control

23. The reform of internal control implemented by AIDCO ⁽¹⁷⁾ for external aid in general (see the part concerning the general budget, paragraphs 5.16 – 5.21) has

20. *The EDF accounts are kept in accordance with the chart of accounts drawn up at the beginning of 1998. The amount of aid paid from the budget at that time was relatively minor.*

The new chart of accounts to be drawn up in connection with the creation of the ninth EDF will take account of changes in the field of development aid. As regards the earlier EDFs, the Commission could envisage presenting a consolidated statement of their position in an annex to the revenue and expenditure account.

21. *The Court brought this point to the Commission's attention in connection with the DAS for 2000. The Commission acknowledged the pertinence of the Court's comment; in this spirit it has decommitted the amounts for financing agreements where the start-up deadline had not been observed, pursuant to Article 9(1) of the Financial Regulation of the eighth EDF. Decommitments during 2001 totalled EUR 195 million, and the Commission will continue its efforts to improve monitoring procedures.*

23. *The Commission is aware that reform of internal control was not applied to the EDFs and the general budget at the same time. This is justified by the special nature of the*

⁽¹⁶⁾ Article 9 of the Financial Regulation governing the eighth EDF.

⁽¹⁷⁾ EuropeAid Cooperation office.

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not yet been specifically applied to the EDF. It concerns, among other things, important aspects like the charter for authorising officers and the revision of the financial circuits. EDF management has nevertheless benefited from several general measures like the training of managers and a rewriting of the *user's guide to financial procedures* etc. In this connection, the report of the Commission's internal auditor (IAS) on the 'Relex family' ⁽¹⁸⁾, stresses the very great risk inherent in the management of external aid, including the EDF, and contains numerous observations concerning the organisation of the services responsible at the Commission (see paragraphs 5.22 and 5.23).

24. The implementation of the Community financed operations is carried out in partnership with the national authorising officers of the ACP countries. During recent years, the Commission has carried out an increasing number of audits on these operations or had them carried out by the national authorising officers.

25. The lack of clarity and precision in the terms of reference of these audits led a number of auditors to submit their reports or certificates without quantifying the non-auditable or non-audited expenditure as well as the expenditure that was not eligible for EDF financing. The vast majority of the audit reports are in the form of a certificate indicating, with or without reservations, that the audited accounts are reliable overall and that expenditure was carried out in accordance with the provisions of the financing agreements. These certificates are used to authorise the replenishment of advance accounts or their financial closure. However, most of them do not make it possible to appreciate the level of legality, regularity and eligibility of the expenditure carried out, either because these aspects were neglected in the audit, or because there is no quantification of the audit findings or reservations, or, finally, because this quantification is not consistent with the overall opinion.

THE COMMISSION'S REPLIES

EDFs and the substantially different legal framework. The resources of the EDFs are mobilised through procedures involving both the Commission and the ACP States, which is not the case with the general budget.

However, the Commission would like to emphasise that reform of the financial circuits was put in place during 2002, reflecting the general guidelines issued in the context of reform of internal control.

25. *The Commission is aware that the quality of audits needs to be improved particularly in the context of deconcentration. The focus of audit activity is therefore shifting to the geographical services in general, and in particular (as the process of deconcentration progresses) to the delegations. The mission statements of the services concerned (in the Europe-Aid Cooperation Office) have been modified in the first half of 2002 to reflect this, and guidelines for Delegations being drawn up will address the weaknesses mentioned by the Court.*

Delegations must decide on a systematic audit programme of on-going projects which fall under their responsibility. This programme will take into account the audits foreseen in Financing Agreements. These audits should include a comprehensive examination of operational, contractual and financial characteristics and data of the projects.

⁽¹⁸⁾ 'Governance review of aid management in the external relations family', report by the Internal audit service (IAS (2001) of 15.2.2002).

THE COURT'S OBSERVATIONS

26. Precise guidelines should be drawn up and they should be applied in a uniform way. They should be based on the best practice observed in the many audits already carried out. In particular, the terms of reference of the audit contracts should include:

- (a) details of the checks to be carried out on the various types of expenditure, including the search for infringements of tender rules, over-invoicing and purchases at higher than market prices;
- (b) the establishment of the main cases of ineligibility for EDF financing;
- (c) rules for the presentation of the summary audit reports, envisaging the quantification of the coverage of the audit and the cases of ineligibility found as well as a detailed account of the expenditure audited, together with an indication of whether the expenditure has been accepted or rejected or is doubtful.

27. The current decentralisation movement should be accompanied by training activities and clear instructions that would enable the delegations to follow up most audit findings themselves. This would avoid their asking the central departments too often as to what action to take, in particular where the cases are simple or the amounts in question low.

28. When outstanding amounts are identified, the low solvency that characterises numerous economic operators in the ACP countries and the ex-post character of the audits carried out mean that there are limited possibilities for recovering those amounts. The fact that certain audits are carried out late (and too often at the end of the project and several years after the expenditure has been made) makes it impossible to take corrective steps to limit the volume of ineligibilities in good time.

29. Copies of the audit reports are, in theory, addressed to the Commission's headquarters, but, in fact, the latter neither takes stock of them nor systematically analyses them to learn from the often recurrent problems that emerge. Currently, the lack of uniformity and precision in both the terms of reference and the audit conclusions does not facilitate this task. Similarly, the annual

THE COMMISSION'S REPLIES

26. *The Commission is preparing a series of instruments providing an improved framework for audit activities. The Court's observations on this point, which the Commission's departments agree with, will be taken into account in drawing them up. These instruments include manuals containing standard terms of reference and report layouts. It is also essential for there to be a computerised system in order to have an overview of the audit activities carried out and/or supervised in the delegations.*

27. *Support for the delegations in the context of follow-up to audits is essential and an instruction manual is currently being drafted, giving delegations greater autonomy; this will be backed up by a training programme that is in preparation.*

28. *The audits carried out in the context of EDF operations are intended to certify that project expenditure complies with the general EDF rules. It therefore sometimes happens that there is a certain time lag between performance of the audits the time when the expenditure was effected. The difficulties in recovering expenditure are not always linked to the timing of audits but to the legal framework of the EDF. In this spirit, recovery procedures are carried out in association with and with the approval of national authorising officers, complicating and preventing the rapid recovery of expenditure identified as ineligibles by the audits.*

29-30. *The introduction of the CRIS Audit system should make it possible in future to keep track of audits so as to have a general overview in terms of the number of audits and the financial coverage of expenditure, as indicated by the Court of Auditors. In this spirit a statistical sample to allow satisfactory coverage of expenditure audited and limit the risk of error needs to be envisaged in the future.*

THE COURT'S OBSERVATIONS

character of the audits provided for in certain financing agreements is not always respected. Therefore, the central departments do not have an overall picture of the expenditure covered by financial audits, the level of legality, regularity and eligibility of this expenditure, or the action taken on the auditors' comments.

30. Therefore, the current audit mechanism does not yet make it possible to ensure that Community financing is verified in an appropriate and uniform way. The Commission should improve its system by specifying the nature of the audit work to be carried out and the structure and contents of the audit reports more clearly in the financing agreements and the terms of reference (see paragraphs 25 and 26). It should improve their actual implementation and its analysis and monitoring of the necessary corrective action (see paragraphs 27-29).

31. This finding corresponds to the one in the Director-General of AIDCO's first annual activity report, which notes that the external audit function must be improved substantially and quickly with a view to ensuring a better coverage of the various operations, both at the Commission and at its delegations. However, this observation is not reflected in the declaration covering this activity report, which states that there is a reasonable assurance that the control procedures in place give the necessary guarantees as to the legality and regularity of the underlying transactions.

THE COMMISSION'S REPLIES

Introduction of the CRIS system will also make it possible to improve monitoring of audit results in terms of recovery orders for ineligible expenditure and in terms of return on future action at the time when financing agreements are drafted and projects drawn up (as suggested by the Court). A system of this kind would also allow appropriate corrective action to be taken as regards the implementation of projects.

30. *Preparations are being made to develop the monitoring and reporting of audits by delegations through the existing database (Common Relex Information System).*

Thus the existing system has to be adapted to the new procedures and to be designed so that it can establish direct links between the project/programme data and the audit data, and include all steps of audit work from planning and management of annual audit programmes through to the organisation, monitoring and follow-up of individual audits. It will take into account the different types of audit, who actually carries out and monitors audits, and whether audits and controls are carried out as part of the financial management of a project or as an independent exercise. The guidelines to be issued to Delegations will address the need to strengthen both the term references and the follow-up to audit reports.

31. *In accordance with the guidelines laid down, the declaration of each Director-General gave a reasonable assurance that, on the basis of the information available, the resources made available were used for their intended purpose in accordance with the principles of sound financial management. On the basis of this first exercise and the observations formulated, the Commission has undertaken to improve the drafting of the annual reports for 2002, giving particular attention to the definition of the scope of potential reservations to be included in the accompanying statements.*

THE COURT'S OBSERVATIONS

THE COMMISSION'S REPLIES

The audit of transactions

32. The sample consisted of 219 transactions (65 primary commitments, 66 secondary commitments and 88 payments).

33. The Court draws attention to the fact that, because the legal framework of the EDFs is often indicative and affords many opportunities for exemptions, the scope of checks in respect of the legality/regularity of the underlying transactions is considerably limited. In the case of macroeconomic aid and, in particular, support for structural adjustment programmes, the mobilisation of tranches of aid for beneficiary countries is governed by financing agreements which set out the conditions to be fulfilled before the aid is released. The Commission uses these conditions to encourage beneficiary governments to carry out agreed reforms and has sometimes granted derogations to some of the conditions, releasing tranches of aid on the basis of an appraisal of the overall situation in the beneficiary country. In this context, the legality and regularity check is limited to ensuring that a proper assessment of these conditions is performed and that any derogation is accepted by the appropriate authority, which is generally the case.

Resources and management of resources

34. The investment of the Stabex resources is entrusted to a European bank, which the Commission has selected as the EDF paying agency. These investments are subject to prior authorisation by the EDF accountant. It is a risk to entrust the same department with the authorisation and entry in the accounts of the transactions in question. In addition, in the case of a sales decision before the normal deadline, the accountant keeps no trace of the authorisations that he has granted, but only of the documents provided by the bank after the transactions have been carried out. In a field where significant gains or losses can occur within a very short time, this shortcoming in the management system does not make it possible to guarantee the regularity of the decisions taken. In 2001, on operations involving anticipated sales decisions, the real gross earnings of the management of the Stabex funds amounted to 11,5 million euro and the real gross losses were 3,1 million euro (i.e. a net real gain of 8,4 million euro), to which we must add 1,4 million euro in generated interest.

33. The Commission is aware that where the legal text involves exceptions, derogations are in fact provided for in the legal framework of the EDFs. However, the Commission does not share the Court's view that the legal framework of the EDFs does not allow strict checks to be made on observance of the rules. On the contrary, we consider that the general rules governing the EDFs represent a very full and coherent framework, application of which can guarantee with a high level of confidence, the legality and regularity of the operations financed and the prevention of fraud and irregularities.

34. The Stabex funds not yet paid to the beneficiary countries are invested in accordance with Article 192 of the Lomé Convention. The investment decisions are taken by the EDF's accounting officer on the advice of representatives of a private bank. The transactions linked to these decisions are entered in the accounts by the Commission.

Hitherto, decisions to purchase or sell securities were sent by e-mail and when the bank statements showing that the transactions agreed had been carried out, this correspondence was deleted. In future, all correspondence with the bank will be archived.

THE COURT'S OBSERVATIONS

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Primary commitments

35. The financing decisions taken by the Commission, generally following an opinion of the EDF committee, must, according to Article 291 of the Lomé Convention, be followed by financing agreements, which must be signed with the ACP countries concerned within sixty days. This period is often overrun and is sometimes doubled, constituting a procedural anomaly that undermines the formal legality of the operations underlying the accounts. These delays may contribute towards the phenomenon of the cancellation of the primary commitments (see paragraph 21). In any event, they are indicative of the slowness with which the EDF appropriations are mobilised.

Secondary commitments

36. Since June 1998 the EDF Financial Regulation has required financing decisions and financing agreements to fix a deadline for project start-up. If the project has not started by this date the commitment is no longer valid and a new commitment should be made before a contract is negotiated (see paragraph 21). During its audit of the contracts in the sample, the Court only found one case where the start-up deadline had been overrun and where the decision and the financing agreement were therefore invalidated. This indicated that the Commission had made significant efforts as compared with the financial year 2000 and these should be continued.

37. Among the transactions on risk capital used in the form of loans to the ACP States or to financial intermediaries, several cases were found where the interest rates established by the EIB were higher than the rate provided for risk capital in Article 234(1)(c) of the Lomé convention, which states that, in the case of loans to ACP States or Intermediaries, 'the interest rate shall, in any case, be less than 3 %'.

Payments

38. The anomalies affecting the payment files mainly concerned cases of payments without essential evidence, and price revisions that were not provided for in the contracts.

35. *Setting aside individual cases for which structural factors delayed signature (see below), a majority of Financing Agreements were signed within 60 days and a vast majority within 120 days.*

Some structural reasons for frequent delays in the signing of Financing Agreements are linked to delays within the beneficiary countries and, in the case of Structural Adjustment Programmes, the conditions that need to be fulfilled before the signing of the agreement.

36. *The Commission is aware of the problem, which the Court already pointed out in 2000. In this spirit the Commission decommitted EUR 195 million of primary commitments in 2001 under Article 9(1) of the Financial Regulation of the eighth EDF for failing to meet the start-up date. This represents substantial progress compared with last year and shows that the Commission has taken account of the Court's comments. This effort will be continued by improving the structure of internal control.*

37. *The Commission believes it applied Section II of the Financial Regulation correctly as regards the aid managed by the European Investment Bank, as well as the Chapter II of the internal agreement; however, it will take account of the Court's comment with a view to verifying the correct application of the Lomé Convention in consultation with the Bank.*

38. *Lastly, the Commission will remind all delegations of the points raised by the Court in order to prevent a recurrence of these problems.*

CHAPTER III – FOLLOW-UP OF PREVIOUS OBSERVATIONS

Recoveries from the ACP Secretariat

Summary of previous observations

39. The Secretariat-General of the ACP States⁽¹⁹⁾ is responsible for overseeing the application of the Lomé Conventions and, now, the Cotonou Agreement, and for carrying out the tasks assigned to it by the ACP Council of Ministers, the Committee of Ambassadors and the ACP Members of the ACP-EU Joint Assembly. As part of its work on the Annual Report concerning the financial year 2000, the Court examined the follow-up given by the Commission to the Court's previous observations and to those of DG Audit regarding the inadequacy of the Commission's audits of the Secretariat and the latter's excessive expenditure. The Court concluded from this follow-up that the increase in the funding provided by the Commission, which, in future, was to be based on fixed rates⁽²⁰⁾, was not linked to documentation showing clearly the workload and staffing levels of the Secretariat. The Court also found evidence of shortcomings in the management and control procedures put in place by the Commission. The European Parliament took up the Court's concerns in the context of the discharge procedure⁽²¹⁾.

40. In reply the Commission pointed out⁽²²⁾ that it had recovered almost 820 000 euro and was about to recover a further 140 000 euro. In the following, the Court examines the implementation of these recoveries.

Follow-up of the observations: recoveries facilitated by surplus funds

41. The Commission did indeed recover ineligible amounts and amounts paid in excess to the ACP Secretariat to finance projects; nevertheless, the calculation

41. *The amounts indicated by the Court were eventually recovered and entered to the accounts in agreement with all the departments concerned.*

⁽¹⁹⁾ Set up by the Georgetown Agreement in 1975.

⁽²⁰⁾ An 18 million euro financing agreement signed on 9 March 2000 for the 2000-2004 period.

⁽²¹⁾ Paragraph 9 of the European Parliament's resolution on the discharge in respect of the EDFs for the financial year 2000.

⁽²²⁾ See the Commission's reply to paragraph 41 of the Annual Report on the European Development Funds for the financial year 2000.

THE COURT'S OBSERVATIONS

of the amount that was finally established for recovery (977 262 euro) was based on insufficiently exhaustive documentary evidence. In almost one third of the cases the amounts were established while there was still disagreement concerning the interpretation of these documents between the authorising office and the financial controller.

42. Implementation of the preliminary procedure for issuing the recovery orders was slow and, once the orders had been issued, the Secretariat was slow in paying. Eventually, the Commission was able to recover 842 548 euro by offsetting, in almost half the cases (i.e. accounting for 379 878 euro) the amounts to be recovered against advances that it was due to pay the Secretariat to carry out the projects.

43. All these recoveries were made possible by the fact that the Secretariat had plentiful funds at its disposal, due to financing practices which the Commission has committed itself to ending⁽²³⁾. The method in question involved the financing of activities which are part of the Secretariat's normal operations as 'ad hoc projects'. As these projects are prefinanced with the help of unnecessarily high advances for activities of this type, usually result in expenditure that is below estimate and have very long closure deadlines, the Secretariat has surplus funds at its disposal.

44. In addition, in December 2001⁽²⁴⁾ a budget of 9 million euro for the 2002-2004 period was allocated to ad hoc projects (meetings, seminars, workshops and studies), involving expenditure that is, by its nature, difficult to distinguish from the expenditure relating to the ACP Secretariat's normal operations.

Recommendations

45. The Court recommends that the Commission prevent this budget being used to finance activities that are covered by the flat-rate operating subsidy paid to the ACP Secretariat. In addition, the Court recommends

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42. *The slowness of the recovery procedure referred to by the Court of Auditors is justified by the specific context in which the ACP Secretariat operates and by the political implications. A system whereby recoverables are offset against advances payable to the ACP was opted for with a view to avoiding subsequent delays in the recovery of ineligible expenditure.*

43. *In the past, the system was able to produce larger cash assets than necessary in so far as advances amounted to 80 %. The Commission has decided to reduce advances to 50 %.*

For ad hoc projects, see the reply to point 44.

44. *As regards the operations of the Secretariat, the Commission's support takes the form of flat-rate financing (Financing agreement No 6267/REG) of a certain number of the Secretariat General's permanent posts. This expenditure is well-known and identifiable. Indeed, financing agreement No 6508/REG on ad hoc projects referred to in point 45 above specifically states that under no circumstances will this cover the operating costs of the ACP Secretariat General.*

45. *As stated above, the Commission intends to comply with the Court's recommendation to the effect that funds from Financing agreement No 6508/REG on ad hoc projects should not be used for the activities covered by the flat-rate financing*

⁽²³⁾ In its reply to paragraph 46 of the Annual Report on the European Development Funds for the financial year 2000.

⁽²⁴⁾ Financing decision of 21 December 2001.

THE COURT'S OBSERVATIONS

that the Commission reduce, as far as possible, the advances earmarked for these ad hoc projects, so that the Secretariat is not provided with funds in excess of its requirements. The reduction in its cash resources should encourage the ACP Secretariat to practice more rigorous management.

Participation by the ACP states' supreme audit institutions in the audit of the EDF

46. At the beginning of the year 2002, following a recommendation by the Court to the effect that the supreme audit institutions of the ACP countries should be involved in audits of EDF funded operations ⁽²⁵⁾, the Commission pointed out that three auditing bodies from ACP States had taken part in the checks carried out by the Commission's internal audit service in the Ivory Coast, Ethiopia and Burkina Faso, without, however, giving precise details of the form this participation took. The Commission named nine countries in which 'national audit bodies' — Courts of Auditors, Finance Inspectorates, Financial Control Offices and Central Public Contract Committees — had benefited or would benefit from institution-building measures.

47. The Court will be closely monitoring the progress of these experiments, which will have to take into account the role and special needs of the internal audit bodies or services, on the one hand, and of the external audit institutions on the other, in particular with regard to their requirements concerning equipment, training and specialist technical assistance.

Management of the Centre for the Development of Enterprise (CDE) ⁽²⁶⁾

Summary of previous observations

48. In its Annual Report concerning the financial year 2000, the Court highlighted the fact that the CDE's auditors had found serious shortcomings in the

THE COMMISSION'S REPLIES

paid to the ACP Secretariat. In so far as possible, it will attempt to reduce advances to 50 %.

46. *The Commission fully agrees with the Court that national internal and external monitoring structures should be involved to the greatest possible extent, and that provision should also be made for these structures to be reinforced where possible. That is part of the approach which we are developing but it can only be implemented very gradually in view of the situation of the public financing systems in the countries in question.*

47- 49. *A financial audit covering the 1997, 1998 and 1999 years as well as an organisational study were carried out by the end of 2001. In February 2002, the Commission received the draft reports for both the audit and the study. The Commission will provide the final version of this audit as soon as it is available, and will indicate the follow-up action it intends to take.*

⁽²⁵⁾ Annual Report on the activities of the sixth, seventh and eighth EDFs for the financial year 1999, paragraphs 46 and 47.

⁽²⁶⁾ In the Cotonou Agreement, CDE is used to designate what was formally referred to, in the Lomé Conventions, as the Centre for the Development of Industry.

THE COURT'S OBSERVATIONS

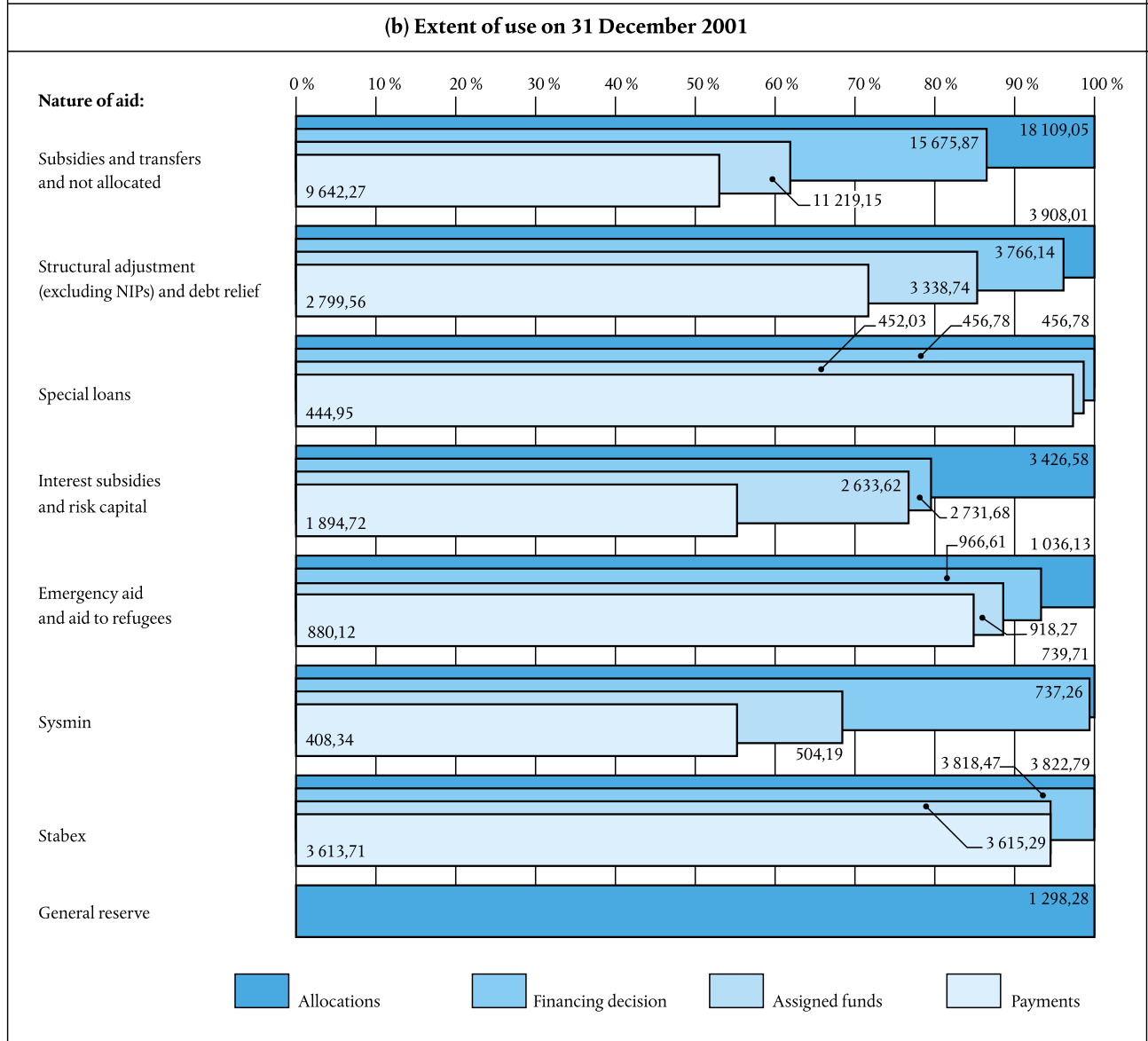
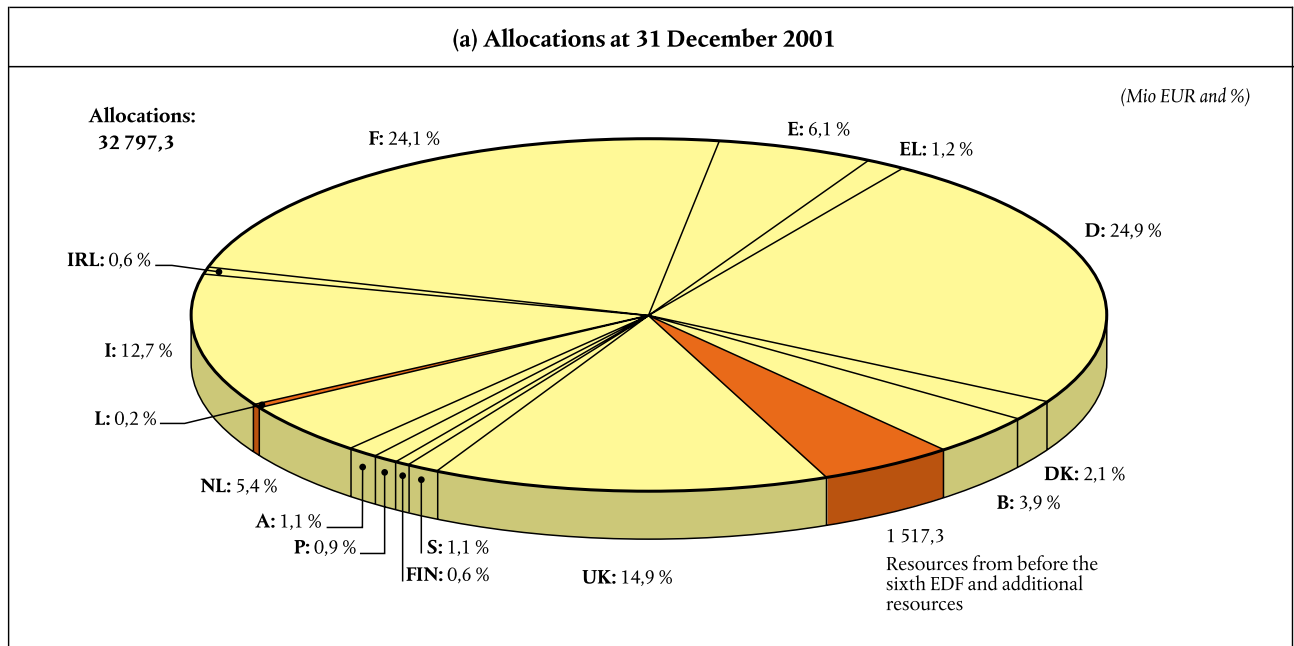
management of the CDE. In its reply, the Commission pointed out that a financial and organisational audit approved by the Council's ACP Group and focusing on the management of the CDE during the financial years 1997-1999 would commence in 2001.

THE COMMISSION'S REPLIES

Follow-up of the observations

49. An audit and organisational study were indeed carried out in 2001 and their conclusions were forwarded by the Commission to the CDE. The Court has asked for copies of these documents and the CDE's replies and would like to know how they were followed up by the Commission.

**Diagram for the sixth, seventh and eighth EDFs, consolidated:
allocation, distribution and use of aid**



ANNEXES

ANNEX I

Financial information on the general budget of the European Union

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PRELIMINARY NOTES

SOURCES OF FINANCIAL DATA

The financial data contained in this Annex have been drawn from the annual accounts of the European Communities ⁽¹⁾ and from other financial records provided by the Commission. The geographical distribution is in accordance with the country codes in the Sincom system. As the Commission has pointed out, analysing expenditure by Member State is an arithmetical exercise which gives an incomplete view of the benefits that each Member State derives from the Union.

MONETARY UNIT

All the financial data are presented in millions of euro (Mio EUR). The totals are rounded from each exact value and will not therefore necessarily represent the sum of the rounded-off figures.

ABBREVIATIONS AND SYMBOLS

EC	European Community(ies)
CS	European Coal and Steel Community
EEC	European Economic Community
EAEC or EA	European Atomic Energy Community
EFTA	European Free Trade Association
EU	European Union
GNP	Gross national product
VAT	Value added tax
ATS	Austrian schilling
BEF	Belgian franc
DEM	German mark
DKK	Danish crown (krone)
ESP	Spanish peseta
FIM	Finnish markka
FRF	French franc
GBP	Pound sterling
GRD	Greek drachma
IEP	Irish pound (punt)
ITL	Italian lira
LUF	Luxembourg franc
NLG	Dutch guilder
PTE	Portuguese escudo
SEK	Swedish crown (krona)
EUR	Euro
Mio EUR	Million euro
DA	Differentiated appropriations
NDA	Non-differentiated appropriations
CA	Commitment appropriations

⁽¹⁾ In the case of the financial year 2001: annual accounts relating to operations under the 2001 budget (Doc SEC(2002) 403 to 406).

PA	Payment appropriations
AFC	Appropriations for commitment
AFP	Appropriations for payment
B	Belgium
DK	Denmark
D	Germany
EL	Greece
E	Spain
F	France
IRL	Ireland
I	Italy
L	Luxembourg
NL	Netherlands
A	Austria
P	Portugal
FIN	Finland
S	Sweden
UK	United Kingdom
EUR 15	Total of the 15 Member States of the European Community
FR	Financial Regulation of 21 December 1977 (see also the foreword on cover page II)
OJ	<i>Official Journal of the European Communities</i>
S	Budgetary section
Ss	Budgetary subsection
T	Budgetary title
Ch	Budgetary chapter
0,0	Data between zero and 0,05
—	Lack of data
%	Percentage
D	Diagram referred to within other diagrams (e.g. D III)

BACKGROUND INFORMATION ON THE GENERAL BUDGET

1. ORIGIN OF THE GENERAL BUDGET

The general budget comprises the expenditure of the European Economic Community, Euratom and the European Coal and Steel Community. It also includes administrative expenditure on cooperation in the fields of justice and home affairs and the common foreign and security policy, as well as all other expenditure that the Council considers should be borne by the budget for the purpose of implementing these policies. The general budget was created by the Merger Treaty ⁽²⁾ (Article 20). It replaced, on 1 January 1968, the three separate EC budgets which existed before that date: the ECSC administrative budget, the EEC budget and the Euratom operating budget. The Euratom research and investment budget was incorporated into the general budget as from 1971 by the Treaty of Luxembourg ⁽³⁾ (Article 10).

2. LEGAL BASIS

The general budget is governed by the financial provisions of the Treaties of Paris ⁽⁴⁾ (Article 78 ECSC) and Rome ⁽⁵⁾ ⁽⁶⁾ (Articles 268 to 280 EC and Articles 171 to 183 Euratom) and by the Financial Regulations ⁽⁷⁾.

3. MAIN BUDGETARY PRINCIPLES LAID DOWN IN THE TREATIES AND THE FINANCIAL REGULATION

All items of Community revenue and expenditure are to be included in a single budget (unity). Revenue is to be used without distinction to finance all expenditure and, like the expenditure, is to be entered in full in the budget and subsequently in the financial statements without any adjustment of one item against another (universality). The appropriations are specialised according to their nature or intended use (speciality). The budget is authorised for one financial year only (annuality). Budgetary revenue and expenditure must balance (equilibrium). There are some exceptions to these general principles.

4. CONTENT AND STRUCTURE OF THE GENERAL BUDGET

The budget consist of a 'General statement of revenue' and a 'Statement of revenue and expenditure', which itself is subdivided into eight sections: (I) Parliament; (II) Council; (III) Commission ⁽⁸⁾, (IV) Court of Justice; (V) Court of Auditors; (VI) Economic and Social Committee; (VII) Committee of the Regions; (VIII) European Ombudsman.

Within each section ⁽⁸⁾, items of revenue and expenditure are classified under budget headings (titles, chapters, articles and, where applicable, items) according to their type or the use to which they are to be applied.

⁽²⁾ Merger Treaty (8 April 1965): Treaty establishing a Single Council and Single Commission of the European Communities

⁽³⁾ Treaty of Luxembourg (22 April 1970): Treaty amending certain budgetary provisions of the Treaties establishing the European Communities and of the Merger Treaty.

⁽⁴⁾ Treaty of Paris (18 April 1951): Treaty establishing the European Coal and Steel Community (ECSC).

⁽⁵⁾ Treaty of Rome (25 March 1957): Treaty establishing the European Economic Community (EEC).

⁽⁶⁾ Treaty of Rome (25 March 1957): Treaty establishing the European Atomic Energy Community (Euratom).

⁽⁷⁾ Mainly the Financial Regulation of 21 December 1977 (OJ L 356, 31.12.1977). See in this respect the foreword on cover page II.

⁽⁸⁾ Section III (Commission) is subdivided into Part A 'Staff and administrative appropriations' and Part B 'Operating appropriations' which is further subdivided into main sectors of activity.

5. MONETARY UNIT OF THE GENERAL BUDGET

The budget is established and implemented in euro ⁽⁹⁾.

6. FINANCING OF THE GENERAL BUDGET (BUDGETARY REVENUE)

The general budget is mainly financed from the Communities' own resources: agricultural duties, sugar and isoglucose levies; customs duties; own resources accruing from VAT and GNP-based own resources. For more detailed information see the legislation in force ⁽¹⁰⁾.

Besides own resources, there are other, marginal items of revenue; (See Diagram I).

7. TYPES OF BUDGET APPROPRIATION

To cover estimated expenditure, the following types of budget appropriation are distinguished in the general budget:

- (a) differentiated appropriations (DA) are used to finance multiannual activities in certain budgetary areas. They comprise commitment appropriations (CA) and payment appropriations (PA):
 - commitment appropriations make it possible to enter into legal obligations during the financial year for activities whose implementation extends over several financial years,
 - payment appropriations make it possible to cover expenditure arising from commitments entered into during current and preceding financial years;
- (b) non-differentiated appropriations (NDA) make it possible to ensure, the commitment and payment of expenditure relating to annual activities during each financial year.

It is thus important to establish the following two totals for each financial year:

- (a) the total of appropriations for commitments (AFC) ⁽¹¹⁾ = non-differentiated appropriations (NDA) + commitment appropriations (CA) ⁽¹¹⁾;
- (b) the total of appropriations for payments (AFP) ⁽¹¹⁾ = non-differentiated appropriations (NDA) + payment appropriations (PA) ⁽¹¹⁾.

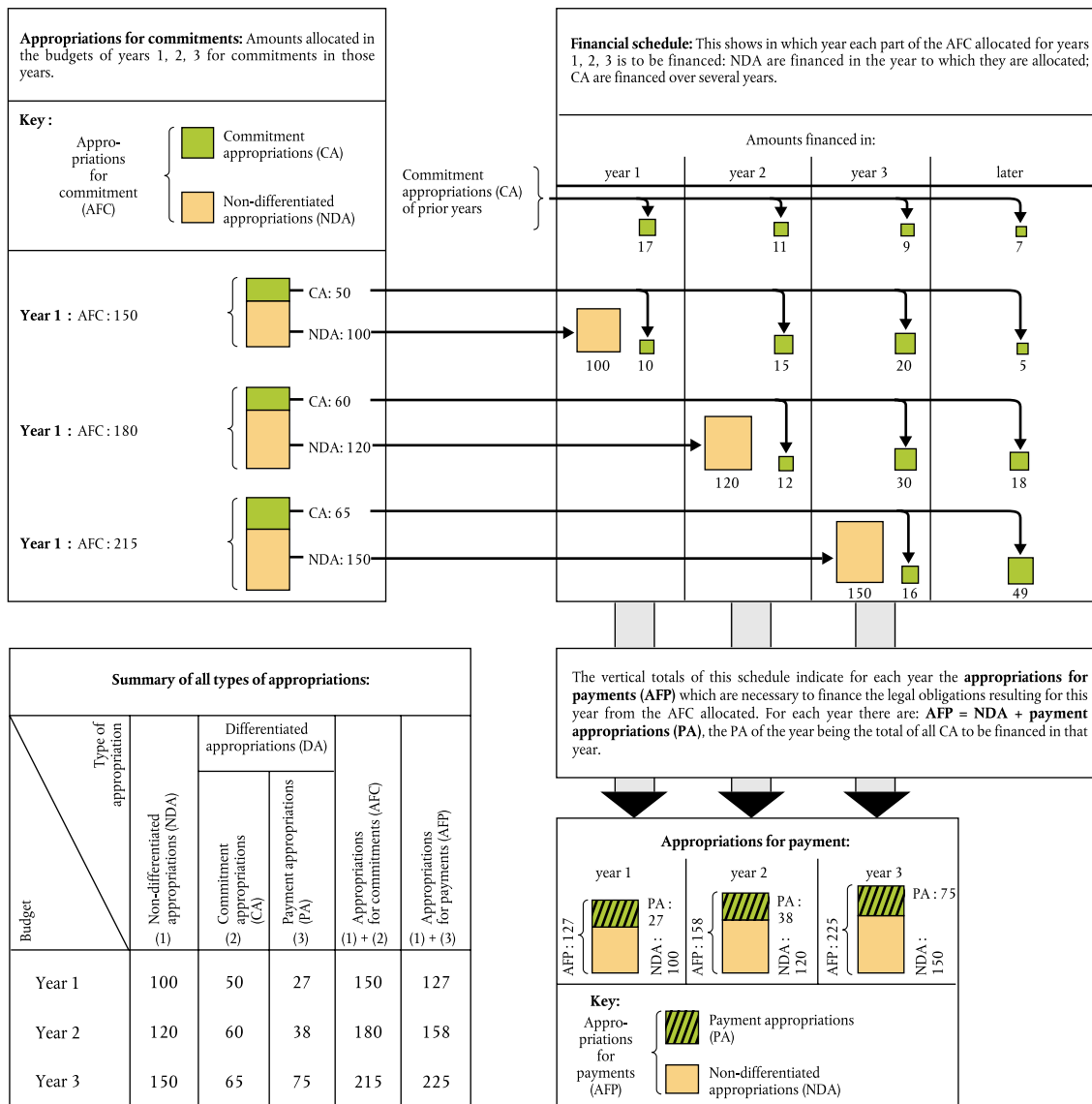
⁽⁹⁾ The euro replaced the European currency unit from 1 January 1999, in application of Council Regulation No 1103/97. Irrevocable conversion rates were fixed between the euro and the participating national currencies as follows: 1 EUR = 13,7603 ATS = 40,3399 BEF = 1,95583 DEM = 166,386 ESP = 5,94573 FIM = 6,55957 FRF = 0,787564 IEP = 1 936,27 ITL = 40,3399 LUF = 2,20371 NLG = 200,482 PTE = 340,750 GRD.

⁽¹⁰⁾ Principal legal acts relating to own resources: sixth Council Directive of 17 May 1977, common system of VAT: uniform assessment basis (OJ L 145, 13.6.1977); Council Decision 94/728/EC, of 31 October 1994 (OJ L 293, 12.11.1994); Council Regulation (EEC, Euratom) No 1150/2000 of 22 May 2000 (OJ L 130, 31.5.2000); Council Regulation (EEC, Euratom) No 1553/89 of 29 May 1989 (OJ L 155, 7.6.1989); Council Directive 89/130/EEC, Euratom of 13 February 1989 on the harmonisation of the compilation of GNP (OJ L 49, 21.2.1989).

⁽¹¹⁾ It is important to note the differences between 'appropriations for commitments' and 'commitment appropriations' and between 'appropriations for payments' and 'payment appropriations'. The two terms 'commitment appropriations' and 'payment appropriations' are used exclusively in the context of differentiated appropriations.

Revenue raised in the budget is intended to cover the total appropriations for payments. Commitment appropriations do not need to be covered by revenue.

The following simplified presentation (with illustrative amounts) shows the impact of these types of appropriations in each budget year.



8. IMPLEMENTATION OF THE GENERAL BUDGET

8.1. Responsibility for implementation

The Commission implements the budget under its own responsibility in accordance with the Financial Regulation and within the limits of the allotted appropriations; it also confers upon the other institutions the requisite powers for the implementation of the sections of the budget relating to them⁽¹²⁾. The Financial Regulation lays down the implementation procedures and, in particular, the responsibilities of the authorising officers, accounting officers, administrators of imprest accounts and financial controllers of the institutions⁽¹³⁾. In two main specific areas (EAGGF-Guarantee and Structural Funds) the management of Community funds is shared with the Member States.

8.2. Implementation of revenue

The estimated revenue is entered in the budget subject to change by amending and supplementary budgets.

The budgetary implementation of revenue consists of establishing the entitlements and recovering the revenue due to the Communities (own resources and other revenue). It is governed by certain special provisions⁽¹⁴⁾. The actual revenue of a financial year is defined as the total of sums collected against entitlements established during the current financial year and sums collected against entitlements still to be recovered from previous financial years.

The Member States, acting on behalf of the Communities, are responsible for the collection of amounts due in respect of customs duties, agricultural duties and sugar and isoglucose levies. The Member States keep 10 % of the corresponding amounts payable to cover their collection costs (25 % in the case of amounts established after 31.12.2000 which should have been released after 28.2.2001, as from the date Decision 2000/597/EC, Euratom was implemented)⁽¹⁵⁾.

8.3. Implementation of expenditure

The estimated expenditure is entered in the budget.

The budgetary implementation of expenditure, i.e. the evolution and utilisation of appropriations, may be summarised as follows:

(a) appropriations for commitments:

- (i) *evolution of appropriations*: the total appropriations for commitments available in a financial year are made up as follows: initial budget (NDA and CA) + amending and supplementary budgets + supplementary receipts⁽¹⁶⁾ + transfers⁽¹²⁾ + commitment appropriations carried over from the preceding financial year⁽¹⁷⁾ + non-automatic carryovers⁽¹⁸⁾ from the preceding financial year not yet committed (NDA) + released commitment appropriations from preceding financial years which have been made available again⁽¹⁹⁾ + repayments of advances giving rise to reutilisation⁽²⁰⁾ + revenue and amounts received giving rise to reuse⁽²¹⁾;

⁽¹²⁾ Articles 78d CS, 274 EC, 179 EA and 22(2) of the Financial Regulation.

⁽¹³⁾ Articles 21 to 55 and 73 to 77 of the Financial Regulation.

⁽¹⁴⁾ Articles 28 to 35 of the Financial Regulation and Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 (OJ L 130, 31.5.2000).

⁽¹⁵⁾ See Article 2(3) and Article 10(1) and (2) (c) of Decision 2000/597/EC, Euratom (OJ L 253, 7.10.2000).

⁽¹⁶⁾ Article 96(2) of the Financial Regulation.

⁽¹⁷⁾ Article 7(2)(a) of the Financial Regulation.

⁽¹⁸⁾ Article 7(1)(a) and 7(3) of the Financial Regulation.

⁽¹⁹⁾ Article 7(6) of the Financial Regulation.

⁽²⁰⁾ Article 7(7) of the Financial Regulation.

⁽²¹⁾ See Article 27(2) of the Financial Regulation.

- (ii) *utilisation of appropriations*: the final appropriations for commitments are available in the financial year for use in the form of commitments entered into (appropriations for commitments utilised = amount of commitments entered into);
- (iii) *carryovers of appropriations from one financial year to the next financial year*: non-differentiated appropriations belonging to the financial year which have not been committed may be carried over to the next financial year after approval by the budgetary authority ⁽¹⁸⁾. Non-utilised commitment appropriations of the financial year may be carried over by the Commission to the following financial year ⁽¹⁷⁾. In the case of expenditure on behalf of third parties, carryovers may be repeated;
- (iv) *cancellation of appropriations*: the balance is cancelled;
- (b) appropriations for payment:
- (i) *evolution of appropriations*: the total appropriations for payments available in a financial year are made up as follows: initial budget (NDA and PA) + amending and supplementary budgets + supplementary receipts ⁽¹⁶⁾ + transfers ⁽¹²⁾ + appropriations carried over from the previous financial year in the form of automatic carryovers ⁽²²⁾ or non-automatic carryovers ⁽²³⁾ + repayments of advances giving rise to reutilisation ⁽²⁰⁾ + revenue and amounts received giving rise to reuse ⁽²¹⁾;
- (ii) *utilisation of appropriations*: the appropriations for payment are available in the financial year for use as payments. They do not include appropriations carried over from the previous financial year (utilised appropriations for payments = amount of payments made from the appropriations of the financial year);
- (iii) *carryovers of appropriations from one financial year to the next financial year*: non-utilised appropriations of the financial year may be carried over to the next financial year in the form of automatic ⁽²²⁾ or non-automatic carryovers ⁽²³⁾. In the case of expenditure on behalf of third parties, carryovers may be repeated;
- (iv) *cancellation of appropriations*: the balance is cancelled;
- (v) *total payments during the financial year*: payments against appropriations for payments of the financial year plus payments against appropriations for payments carried over from the preceding financial year;
- (vi) *actual expenditure charged to a financial year*: expenditure in the consolidated statements on budgetary implementation (see paragraph 8.4) = payments against appropriations for payments of the financial year plus appropriations for payments of the financial year carried over to the following financial year.

8.4. The consolidated statements of budgetary implementation and determination of the balance of the financial year

The consolidated statements of budgetary implementation are drawn up after the closure of each financial year. They determine the balance of the year which is entered in the budget of the next financial year through an amending budget ⁽²⁴⁾.

9. PRESENTATION OF THE ACCOUNTS

The accounts for a given financial year are forwarded not later than 1 May of the following financial year to Parliament, the Council and the Court of Auditors; these accounts comprise a revenue and expenditure account and a balance sheet, together with an analysis of the financial management ⁽²⁵⁾.

⁽²²⁾ Article 7(1)(b) of the Financial Regulation.

⁽²³⁾ Article 7(1)(a) and 7(2)(b) of the Financial Regulation.

⁽²⁴⁾ Article 32 of the Financial Regulation and Articles 15 and 16 of Council Regulation (EEC, Euratom) No 1552/89 (OJ L 155, 7.6.1989).

⁽²⁵⁾ Articles 78 to 82 of the Financial Regulation.

10. EXTERNAL AUDIT

Since 1977 the external audit of the general budget has been carried out by the Court of Auditors of the European Communities ⁽²⁶⁾. The Court of Auditors examines the accounts of all revenue and expenditure of the general budget. It must provide the European Parliament and the Council with a statement of assurance as to the reliability of the accounts and the legality and regularity of the underlying transactions. It also considers whether revenue has been received and expenditure incurred in a lawful and regular manner, and whether the financial management has been sound. The audits may be carried out before the closure of the financial year in question and are performed on the basis of records and, where necessary, on the spot in the institutions of the Communities and in the Member States. The Court of Auditors draws up an annual report for each financial year and may also, at any time, submit its observations on specific questions and deliver opinions at the request of any of the institutions of the Communities.

11. DISCHARGE AND FOLLOW-UP

As from 1977 the following provisions ⁽²⁷⁾ are applicable: Parliament, on the recommendation of the Council, gives, before 30 April of the second year following the financial year in question, the Commission discharge to implement the budget. To this end, the Council and Parliament in turn examine the accounts presented by the Commission and the annual report of the Court of Auditors. The institutions must take appropriate action on the comments appearing in the decisions giving discharge and report on the measures taken ⁽²⁸⁾.

DIAGRAMS

GENERAL BUDGET FOR THE FINANCIAL YEAR 2001 AND BUDGETARY IMPLEMENTATION DURING THE FINANCIAL YEAR 2001

- D I General budget 2001 — Estimated revenue and final appropriations for payment
- D II General budget 2001 — Appropriations for commitment
- D III Appropriations for commitment available in 2001 and utilisation thereof, by financial perspective heading
- D IV Appropriations for payment available in 2001 and utilisation thereof, by financial perspective heading
- D V Payments made in 2001, in each Member State

HISTORICAL DATA IN RESPECT OF THE IMPLEMENTATION OF THE GENERAL BUDGET (1997 to 2001)

- D VI Evolution and utilisation of appropriations for payment for the period 1997 to 2001, by financial perspective heading

⁽²⁶⁾ Articles 45a, 45b and 45c ECSC, 246, 247 and 248 EC, 160a, 160b and 160c Euratom and Articles 83 to 90 of the Financial Regulation.

⁽²⁷⁾ Articles 78g CS, 276 ECSC and 180b Euratom.

⁽²⁸⁾ Article 89 of the Financial Regulation.

Diagram I General budget 2001 — Estimated revenue and final appropriations for payment

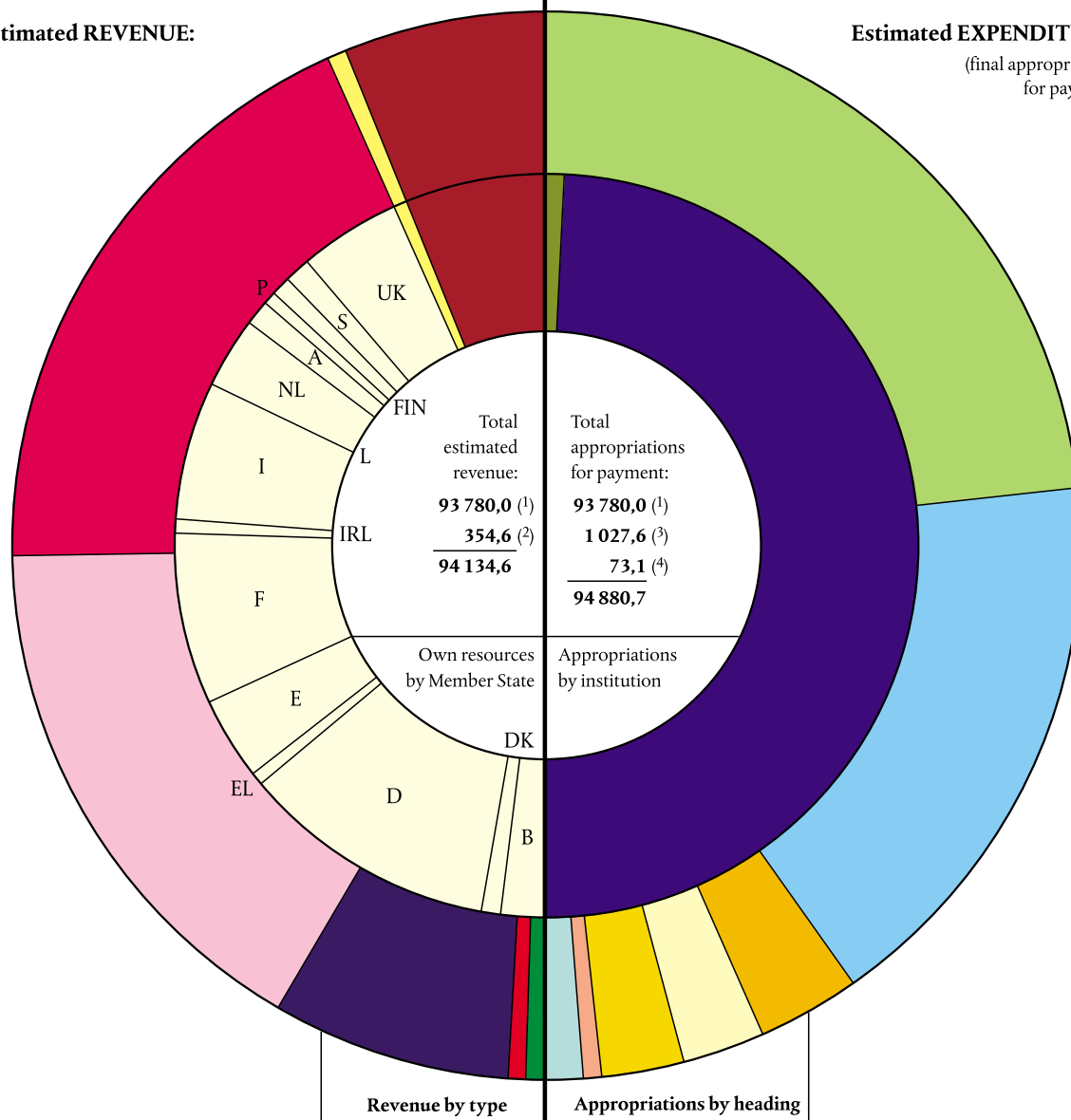
(for revenue criteria, see 'Background information on the general budget', paragraph 8.2 and for more detailed information, see Chapter 1, Table 1.1 and for expenditure criteria, see 'Background information on the general budget', paragraph 8.3 and for more detailed information, see Diagram IV, column (a))

(Mio EUR and %)

Estimated REVENUE:

Estimated EXPENDITURE:

(final appropriations for payment)



Revenue key:

Total own resources (by Member State)	
Agricultural duties	1 062,0 (1,1 %)
Sugar and isoglucose levies	905,7 (1 %)
Customs duties	13 632,8 (14,5 %)
Own resources accruing from VAT	30 691,4 (32,6 %)
GNP-based own resources	35 177,9 (37,4 %)
Other revenue	1 052,2 (1,1 %)
Surplus available from the previous year	11 612,7 (12,3 %)

⁽¹⁾ After supplementary and amending budget.

⁽²⁾ Revenue from participation by outside bodies.

Expenditure key:

Financial perspective headings

1. Common agricultural policy	44 023,7 (46,9 %)
2. Structural operations	31 524,7 (33,6 %)
3. Internal policies	5 669,9 (6 %)
4. External action	4 717,1 (5 %)
5. Administrative expenditure	4 940,5 (5,3 %)
6. Reserves	876,0 (0,9 %)
7. Pre-accession aid	2 101,2 (2,2 %)
Appropriations available for other institutions	1 721,8 (1,8 %)
Appropriations available to the Commission of which operating appropriations	92 131,3 (98,2 %)
	88 912,6 (94,7 %)

⁽¹⁾ After supplementary and amending budget.

⁽²⁾ Assigned revenue and appropriations made available again.

⁽⁴⁾ EFTA expenditure.

Diagram II
General budget 2001 — Appropriations for commitment
 (after supplementary and amending budgets: for more detailed information, see Diagram III, column (b))

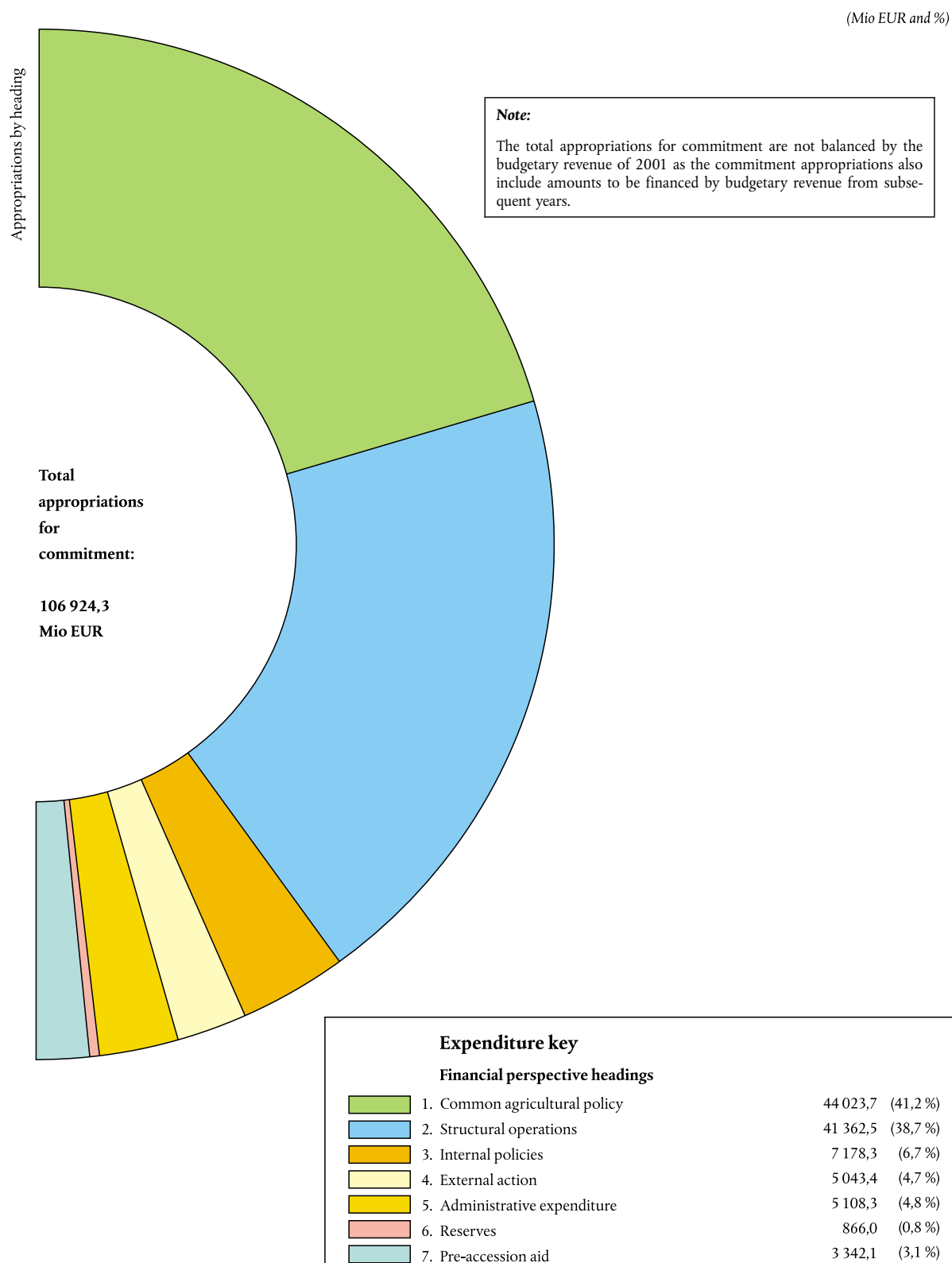


Diagram III Appropriations for commitment available in 2001 and utilisation thereof, by financial perspective heading

(Mio EUR)

Financial perspective headings and sectors (the sections (S), sub-sections (Ss), titles (T), and chapters (Ch) corresponding to the 2001 budgetary nomenclature are shown in brackets)	Financial perspective	Final appropriations		Utilisation of appropriations				
		Amount ⁽¹⁾	Rate (%)	Commitments made in 2001	Utilisation rate (%)	Carry-overs to 2002 ⁽²⁾	Cancellations	Rate (%)
		(a)	(b)	(b)/(a)	(c)	(c)/(d)	(d)	(e) = (b) - (c) - (d)
1. Common agricultural policy	44 530	44 023,7	98,9	42 083,3	95,6	99,0	1 841,4	4,2
Markets		39 528,7		37 719,5	95,4	—	1 809,2	4,6
1.1 Arable crops (Ch. B1-10)		17 798,0		17 466,2	98,1	—	331,8	1,9
1.2 Sugar (Ch. B1-11)		1 704,0		1 497,1	87,9	—	206,9	12,1
1.3 Oils and fats and protein plants (Ch. B1-12 and 13)		2 909,0		2 898,6	99,6	—	10,4	0,4
1.4 Fruit and vegetables (Ch. B1-15)		1 654,0		1 558,0	94,2	—	96,0	5,8
1.5 Wine (Ch. B1-16)		1 200,0		1 196,7	99,7	—	3,3	0,3
1.6 Tobacco (Ch. B1-17)		1 000,0		973,4	97,3	—	26,6	2,7
1.7 Milk products (Ch. B1-20)		2 095,0		1 906,6	91,0	—	188,4	9,0
1.8 Meat, eggs, poultry (Ch. B1-21 to 24)		8 354,0		7 638,4	91,4	—	715,6	8,6
1.9 Various markets (Ch. B1-14 and B1-18)		1 139,0		1 123,6	98,7	—	15,4	1,3
1.10 Other operations (Ch. B1-25 to 30)		1 675,7		1 461,0	87,2	—	214,7	12,8
1.11 Rural development and support measures (T. B1-4 and 5)		4 495,0		4 363,8	97,1	99,0	32,2	0,7
2. Structural operations	32 720	41 362,5	126,4 ⁽¹⁾	41 166,0	99,5	175,2	21,3	0,1
Structural Funds		38 233,9		38 040,7	99,5	171,9	21,3	0,1
2.1 Objective 1 (Ch. B2-10)		26 207,0		26 202,9	100,0	3,9	0,1	0,0
2.2 Objective 2 (Ch. B2-11)		6 265,1		6 263,6	100,0	1,5	0,0	0,0
2.3 Objective 3 (Ch. B2-12)		3 762,8		3 762,3	100,0	—	0,5	0,0
2.4 Other structural measures (Ch. B2-13)		178,0		173,4	97,4	4,6	—	—
2.5 Community initiatives (B2-14)		1 607,3		1 433,8	89,2	161,8	11,6	0,7
2.6 Innovatory measures and technical assistance (Ch. B2-16)		213,8		204,7	95,7	0,1	9,1	4,2
2.7 Cohesion Fund (T. B2-3)		3 128,5		3 125,2	99,9	3,3	0,0	0,0
2.8 EEA financial mechanism (T. B2-4)		—		—	—	—	—	—
3. Internal policies	6 272	7 178,3	114,4 ⁽¹⁾	6 703,3	93,4	315,1	159,9	2,2
3.1 Research and technological development (Ss. B6)		4 497,7		4 183,7	93,0	269,3	44,7	1,0
3.2 Other structural operations (Ch. B2-5 to 9)		156,9		140,3	89,5	1,0	15,6	9,9
3.3 Training, youth and social operations (Ss. B3)		1 017,0		966,0	95,0	32,5	18,6	1,8
3.4 Energy, Euratom and environment (Ss. B4)		316,2		293,6	92,9	3,8	18,8	6,0
3.5 Consumers, internal market, industry and networks (Ss. B5)		1 190,5		1 119,7	94,1	8,6	62,2	5,2
4. External action	4 735	5 043,4	106,5 ⁽¹⁾	4 859,4	96,4	127,1	57,0	1,1
4.1 Food aid (T. B7-2)		987,7		984,4	99,7	2,3	1,0	0,1
4.2 Cooperation (T. B7-3 to B7-5)		3 147,9		3 008,1	95,6	103,1	36,8	1,2
4.3 Other cooperation measures (T. B7-6)		463,1		432,6	93,4	18,8	11,7	2,5
4.4 Initiatives for democracy and human rights (T. B7-7)		105,7		104,7	99,1	0,0	0,9	0,9
4.5 External aspects of Community policies (T. B7-8)		274,1		270,7	98,7	0,0	3,5	1,3
4.6 Pre-accession for the Mediterranean countries (Ch. B7-04)		26,3		26,3	100,0	—	—	—
4.7 Common foreign and security policy (Ss. B8)		38,6		32,7	84,7	2,8	3,1	8,1
5. Administrative expenditure	4 776	5 108,3	107,0 ⁽¹⁾	5 002,2	97,9	58,2	48,0	0,9
5.1 Parliament (S. I)		1 056,3		1 019,7	96,5	29,8	6,9	0,7
5.2 Council (S. II)		379,7		375,3	98,8	0,5	3,9	1,0
5.3 Commission (S. III)		3 336,9		3 282,5	98,4	24,2	30,3	0,9
5.4 Court of Justice (S. IV)		143,7		141,6	98,5	0,8	1,3	0,9
5.5 Court of Auditors (S. V)		73,7		72,1	97,9	0,1	1,4	1,9
5.6 Economic and Social Committee (S. VI)		79,0		74,2	93,9	2,1	2,7	3,5
5.7 Committee of the Regions (S. VII)		35,0		33,1	94,6	0,7	1,2	3,5
5.8 European Ombudsman (S. VIII)		3,9		3,6	92,6	—	0,3	7,4
6. Reserves	916	866,0	94,5	207,2	23,9	—	658,8	76,1
6.1 Monetary reserve (T. B1-6)		500,0		—	—	—	500,0	100,0
6.2 Guarantee reserve (Ch. B0-23 et 24)		208,0		207,2	99,6	—	0,8	0,4
6.3 Emergency aid reserve (Ch. B7-91)		158,0		—	—	—	158,0	100,0
7. Pre-accession aid	3 240	3 342,1	103,2 ⁽¹⁾	3 311,9	99,1	24,0	6,3	0,2
7.1 Sapard (Ch. B7-01)		540,0		540,0	100,0	—	—	—
7.2 ISPA (Ch. B7-02)		1 121,2		1 121,2	100,0	0,1	0,0	0,0
7.3 Phare (pre-accession) (Ch. B7-03)		1 680,9		1 650,7	98,2	23,9	6,3	0,4
8. Reserves and provisions (T. B0-4)		—		—	—	—	—	—
Grand total appropriations for commitments	97 189	106 924,3	110,0 ⁽¹⁾	103 333,2	96,6	798,5	2 792,6	2,6
Grand total appropriations for payments	94 730	97 160,0	102,6 ⁽¹⁾	—	—	82,3	2 188,4	2,3

⁽¹⁾ Budget appropriations amended after taking account of CAs carried over from 2000 or made available again in 2001, revenue giving rise to reuse, appropriations corresponding to receipts for services performed on behalf of outside bodies, non-automatic carryovers from 2000, transfers between budget headings and EFTA appropriations. As a consequence the ceiling foreseen for some financial perspective headings is exceeded by the available appropriations.

⁽²⁾ Including appropriations still available relating to services performed on behalf of outside bodies.

Diagram IV Appropriations for payment available in 2001 and utilisation thereof, by financial perspective heading

(Mio EUR)

Financial perspective headings and sectors (the sections (S), subsections (Ss), titles (T) and chapters (Ch.) corresponding to the 2001 budgetary nomenclature are shown in brackets)	Final appropriations ⁽¹⁾	Utilisation of appropriations				
		Payments made in 2001	Utilisation rate (%)	Carryovers 2002	Cancellations	Rate (%)
		(a)	(b)/(a)	(c)	(d) = (a) - (b) - (c)	(d)/(a)
1. Common agricultural policy	44 076,0	41 533,9	94,2	684,9	1 857,2	4,2
Markets	39 581,0	37 170,1	93,9	585,9	1 825,0	4,6
1.1 Arable crops (Ch. B1-10)	17 798,0	17 466,2	98,1	—	331,8	1,9
1.2 Sugar (Ch. B1-11)	1 705,7	1 497,1	87,8	—	208,6	12,2
1.3 Oils and fats and protein plants (Ch. B1-12 and 13)	2 909,0	2 898,6	99,6	—	10,4	0,4
1.4 Fruits and vegetables (Ch. B1-15)	1 654,0	1 558,0	94,2	—	96,0	5,8
1.5 Wine (Ch. B1-16)	1 200,0	1 196,7	99,7	—	3,3	0,3
1.6 Tobacco (Ch. B1-17)	1 001,3	965,1	96,4	—	36,2	3,6
1.7 Milk products (Ch. B1-20)	2 095,0	1 906,6	91,0	—	188,4	9,0
1.8 Meat, eggs, poultry (Ch. B1-21 to 24)	8 354,0	7 638,4	91,4	—	715,6	8,6
1.9 Various markets (Ch. B1-14 and B1-18)	1 139,0	1 123,6	98,7	—	15,4	1,3
1.10 Other operations (Ch. B1-25 to 30)	1 725,0	919,9	53,3	585,9	219,2	12,7
1.11 Rural development and support measures (T. B1-4 and 5)	4 495,0	4 363,8	97,1	99,0	32,2	0,7
2. Structural operations	32 994,8	22 455,8	68,1	0,1	10 538,9	31,9
Structural Funds	29 834,8	20 472,4	68,6	0,1	9 362,3	31,4
2.1 Objective 1 (Ch. B2-10)	19 555,6	13 789,4	70,5	0,1	5 766,1	29,5
2.2 Objective 2 (Ch. B2-11)	4 473,2	3 137,9	70,1	—	1 335,3	29,9
2.3 Objective 3 (Ch. B2-12)	3 205,4	1 630,3	50,9	—	1 575,1	49,1
2.4 Other structural measures (Ch. B2-13)	463,5	115,6	24,9	—	347,9	75,1
2.5 Community initiatives (B2-14)	1 907,4	1 701,4	89,2	—	206,0	10,8
2.6 Innovative measures and technical assistance (Ch. B2-16)	229,8	97,9	42,6	0,1	131,9	57,4
2.7 Cohesion Fund (T. B2-3)	3 160,0	1 983,4	62,8	—	1 176,6	37,2
2.8 EEA financial mechanism (T. B2-4)	—	—	—	—	—	—
3. Internal policies	6 485,4	5 303,1	81,8	707,4	474,9	7,3
3.1 Research and technological development (Ss. B6)	3 865,6	3 195,9	82,7	432,9	236,8	6,1
3.2 Other structural operations (Ch. B2-5 to B2-9)	201,4	152,7	75,8	12,1	36,6	18,2
3.3 Training, youth and social operations (Ss. B3)	1 055,1	880,6	83,5	97,4	77,1	7,3
3.4 Energy, Euratom and environment (Ss. B4)	243,9	208,0	85,3	9,8	26,1	10,7
3.5 Consumers, internal market, industry and networks (Ss. B5)	1 119,4	865,8	77,4	155,3	98,3	8,8
4. External action	4 919,3	4 230,6	86,0	238,3	450,4	9,2
4.1 Food aid (T. B7-2)	1 109,8	1 044,9	94,2	50,0	14,9	1,3
4.2 Cooperation (T. B7-3 to B7-5)	2 918,4	2 564,1	87,9	115,8	238,5	8,2
4.3 Other cooperation measures (T. B7-6)	461,1	301,5	65,4	65,1	94,5	20,5
4.4 Initiatives for democracy and human rights (T. B7-7)	97,0	54,1	55,7	0,0	42,9	44,2
4.5 External aspects of Community policies (T. B7-8)	276,0	234,0	84,8	0,3	41,8	15,1
4.6 Pre-accession for the Mediterranean countries (Ch. B7-04)	13,0	2,5	19,5	—	10,5	80,5
4.7 Common foreign and security policy (Ss. B8)	44,0	29,5	67,0	7,0	7,5	17,0
5. Administrative expenditure	5 506,6	4 855,1	88,2	533,8	117,7	2,1
5.1 Parliament (S. I)	1 143,4	963,2	84,2	166,4	13,8	1,2
5.2 Council (S. II)	421,4	351,2	83,3	54,3	15,9	3,8
5.3 Commission (S. III)	3 576,3	3 213,8	89,9	284,6	77,9	2,2
5.4 Court of Justice (S. IV)	151,1	139,6	92,4	8,8	2,6	1,7
5.5 Court of Auditors (S. V)	81,4	68,9	84,6	10,8	1,7	2,1
5.6 Economic and Social Committee (S. VI)	89,0	79,4	89,2	6,1	3,5	4,0
5.7 Committee of the Regions (S. VII)	39,7	35,4	89,3	2,4	1,9	4,8
5.8 European Ombudsman (S. VIII)	4,3	3,5	81,5	0,5	0,3	7,8
6. Reserves	876,0	207,2	23,7	—	668,8	76,3
6.1 Monetary Reserve (T. B1-6)	500,0	—	—	—	500,0	100,0
6.2 Guarantee Reserve (Ch. B0-23 et 24)	208,0	207,2	99,6	—	0,8	0,4
6.3 Emergency aid reserve (Ch. B7-91)	168,0	—	—	—	168,0	100,0
7. Pre-accession aid	2 302,2	1 401,7	60,9	23,9	876,6	38,1
7.1 Sapard (Ch. B7-01)	470,9	30,5	6,5	—	440,4	93,5
7.2 ISPA (Ch. B7-02)	350,0	203,3	58,1	0,0	146,7	41,9
7.3 Phare (pre-accession) (Ch. B7-03)	1 481,3	1 167,9	78,8	23,9	289,5	19,5
8. Reserves and provisions (T. B0-4)	—	—	—	—	—	—
Grand total	97 160,3	79 987,4	82,3	2 188,4	14 984,5	15,4

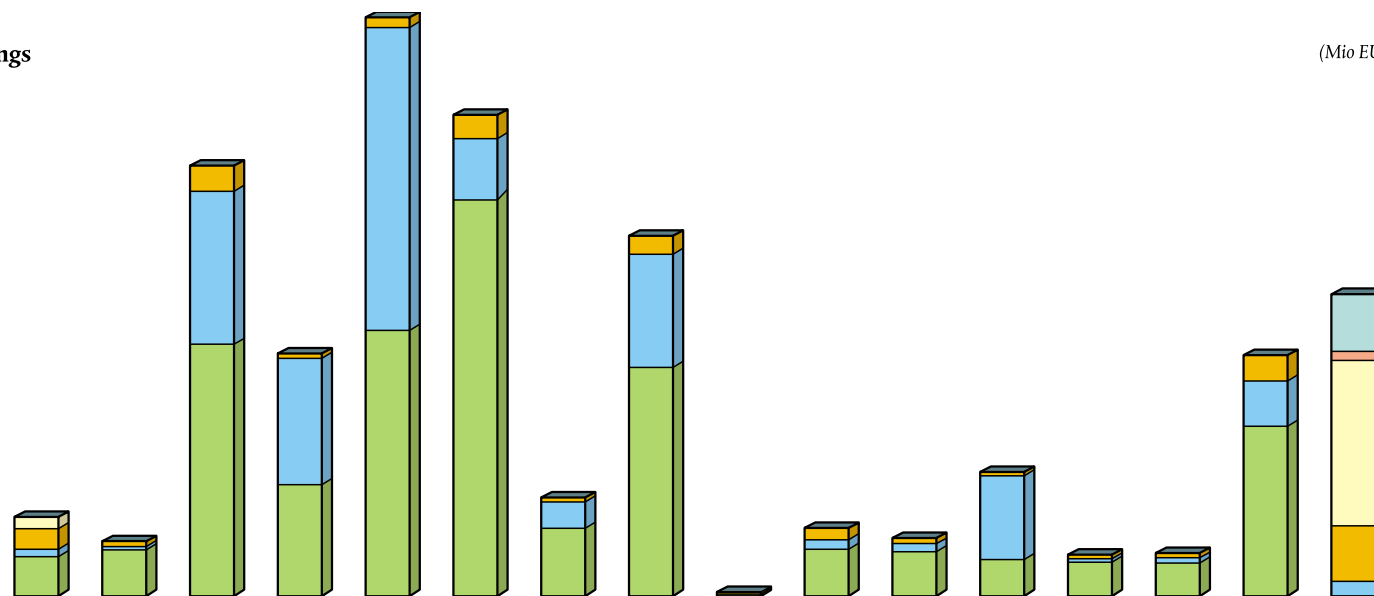
(¹) Budget appropriations amended after taking account of transfers between budget headings, revenue in respect of services performed on behalf of outside bodies, appropriations made available again following the refunding of payments on account and appropriations carried over from the previous financial year. The latter explains the difference of 2 279,6 million euro between the final appropriations in this Diagram and the total in Diagram I.

Diagram V Payments made in 2001, in each Member State ⁽¹⁾

Note: Payments made in 2001 = payments against 2001 operating appropriations plus payments against carryovers from 2000.

Financial perspective headings

(Mio EUR and %)



	B	DK	D	EL	E	F	IRL	I	L	NL	A	P	FIN	S	UK	Misc. (2) (3)	Total
– Common agricultural policy	937,9	1 112,0	5 861,7	2 613,5	6 184,5	9 230,1	1 584,5	5 343,8	30,8	1 111,8	1 052,6	875,0	815,8	780,1	3 998,8	1,0	41 533,9
– Structural operations	154,4	40,3	3 573,6	2 928,4	7 060,8	1 426,7	617,5	2 652,7	4,6	220,8	198,3	1 949,4	80,4	132,6	1 049,3	365,8	22 455,8
– Internal policies	482,6	150,3	590,9	130,7	251,3	581,3	84,0	403,1	44,0	268,4	114,0	76,2	87,6	126,0	607,0	1 305,5	5 303,1
– External action	306,2	1,7	6,4	0,5	8,5	8,0	0,6	21,6	0,3	2,7	1,3	0,8	0,8	0,7	16,9	3 853,7	4 230,6
– Reserves	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	207,2	207,2
– Pre-accession aid	2,6	0,0	0,3	0,0	0,2	0,1	0,0	7,8	3,1	1,6	0,0	0,0	0,0	0,0	0,5	1 385,5	1 401,7
TOTAL	1 883,7 2,5%	1 304,3 1,7%	10 032,9 13,4%	5 673,2 7,6%	13 505,3 18,0%	11 246,2 15,0%	2 286,6 3,0%	8 429,1 11,2%	82,8 0,1%	1 605,3 2,1%	1 366,3 1,8%	2 901,4 3,9%	984,7 1,3%	1 039,5 1,4%	5 672,5 7,6%	7 118,6 9,5%	75 132,3 100,0%

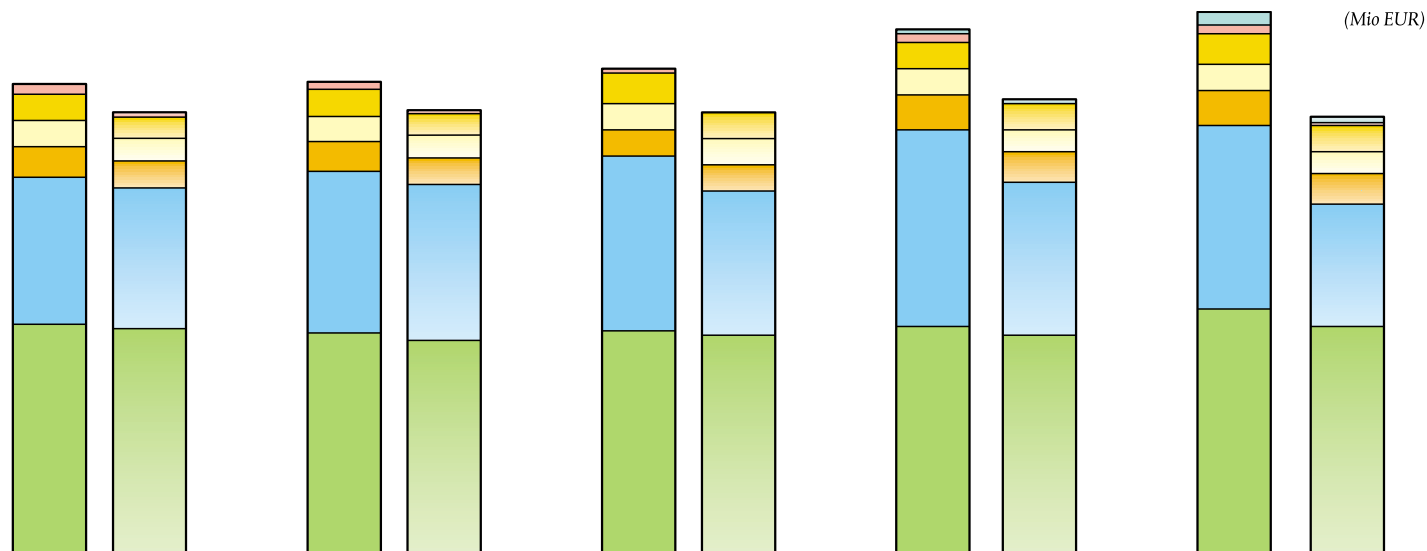
⁽¹⁾ The geographical breakdown is not by payments made to the Member States, but by expenditure allocation according to the data in the Commission's computerised accounting system Sincom2.

⁽²⁾ Including an amount of 25,7 million euro paid to the Publications Office and the Commission's departments.

⁽³⁾ Including an amount of 207,2 million euro paid by the Commission to the Guarantee Fund.

Diagram VI
Evolution and utilisation of appropriations for payment for the period 1997 to 2001, by financial perspective heading

Financial perspective heading



Headings	1997		1998		1999		2000		2001	
	Available ⁽¹⁾ approps.	Payments made	Available ⁽¹⁾ approps.	Payments made	Available ⁽¹⁾ approps.	Payments made	Available ⁽¹⁾ approps.	Payments made	Available ⁽¹⁾ approps.	Payments made
– Common agricultural policy	41 187,9	40 623,2	39 941,4	38 810,0	40 451,7	39 780,3	40 822,3	40 505,9	44 076,0	41 533,9
– Structural operations	26 426,1	26 059,2	28 643,4	28 366,0	30 657,7	26 663,6	35 579,8	27 590,8	32 994,8	22 455,8
– Internal policies	5 371,3	4 934,7	5 246,8	4 878,5	5 243,0	4 473,1	6 416,1	5 360,8	6 485,4	5 303,1
– External action	4 678,3	3 992,0	4 515,6	4 067,7	5 091,8	4 585,8	4 201,5	3 841,0	4 919,3	4 230,6
– Administrative expenditure	4 739,9	4 129,2	4 941,0	4 219,4	5 090,9	4 506,7	5 173,5	4 643,0	5 506,4	4 855,1
– Reserves	1 202,0	286,1	1 154,0	272,4	846,0	300,1	1 036,0	186,3	876,0	207,2
– Pre-accession aid ⁽²⁾	212,0	212,0	99,0	99,0	0,0	0,0	1 579,4	1 203,4	2 302,2	1 401,7
TOTAL	83 817,5	80 236,4	84 541,2	80 713,0	87 381,1	80 309,5	94 808,6	83 331,1	97 160,0	79 987,4

⁽¹⁾ Available appropriations = appropriations for payment of the financial year + appropriations carried over from the previous financial year.

⁽²⁾ For the period 1993 to 1999, heading 7 covers compensation paid to the new Member States. For the period 2000 to 2006, it covers pre-accession aid.

ANNEX II

Reports and opinions adopted by the Court of Auditors during the last five years

The Court of Auditors is required by the terms of the Treaties to produce an annual report. It is also required, by the Treaties and other legislation at present in force, to produce annual reports on certain Community bodies and activities. The Treaties also give the Court the

power to submit observations on specific questions and to deliver opinions at the request of one of the institutions. The reports and opinions adopted by the Court during the last five years are listed below.

Title	Publication
Annual Reports and Statements of Assurance	
Twentieth Annual Report and Statements of Assurance (general budget and EDF) concerning the financial year 1996	OJ C 348, 18.11.1997
Twenty-first Annual Report concerning the financial year 1997: — Report and Statement of Assurance on the activities financed from the general budget — Report and Statement of Assurance on the activities of the sixth and seventh EDFs	OJ C 349, 17.11.1998
Twenty-second Annual Report concerning the financial year 1998: — Report and Statement of Assurance on the activities financed from the general budget — Report and Statement of Assurance on the activities of the sixth, seventh and eighth EDFs	OJ C 349, 3.12.1999
Twenty-third Annual Report concerning the financial year 1999: — Report and Statement of Assurance on the activities financed from the general budget — Report and Statement of Assurance on the activities of the sixth, seventh and eighth EDFs	OJ C 342, 1.12.2000
Twenty-fourth Annual Report concerning the financial year 2000: — Report and Statement of Assurance on the activities financed from the general budget — Report and Statement of Assurance on the activities of the sixth, seventh and eighth EDFs	OJ C 359, 15.12.2001 and OJ C 92, 17.4.2002
Twenty-fifth Annual Report concerning the financial year 2001: — Report and Statement of Assurance on the activities financed from the general budget — Report and Statement of Assurance on the activities of the sixth, seventh and eighth EDFs	Published in this OJ
Special Reports	
<i>Own resources</i>	
— Special Report No 6/98 concerning the assessment of the systems of resources based on VAT and GNP	OJ C 241, 31.7.1998
— Special Report No 9/98 concerning the protection of the financial interests of the European Union in the field of VAT on intra-Community trade	OJ C 356, 20.11.1998
— Special Report No 13/98 concerning the use of risk analysis techniques in customs control and the clearance of goods	OJ C 375, 3.12.1998
— Special Report No 8/99 on securities and guarantees provided for in the Community Customs Code to protect the collection of traditional own resources	OJ C 70, 10.3.2000
— Special Report No 17/2000 on the Commission's control of the reliability and comparability of the Member States' GNP data	OJ C 336, 27.11.2000
— Special Report No 23/2000 concerning valuation of imported goods for customs purposes (customs valuation)	OJ C 84, 14.3.2001

Title	Publication
<i>Common Agricultural Policy</i>	
— Special Report No 1/97 on the Commission Decisions of 10 April 1996 and 20 November 1996 on the clearance of the accounts for the financial year 1992 and certain expenditure for the financial year 1993	OJ C 52, 21.2.1997
— Special Report No 4/97 on the audit of certain aspects of German reunification measures involving EAGGF compensation payments and export refunds	OJ C 144, 13.5.1997
— Special Report No 5/97 on management of the Community cereals trade involving export refunds, special import arrangements and regional aid schemes	OJ C 159, 26.5.1997
— Special Report No 2/98 on the Commission's Decisions of 23 April 1997 and 30 July 1997 on the clearance of accounts for 1993 of guarantee expenditure for agriculture of the European Agricultural Guidance and Guarantee Fund (EAGGF)	OJ C 121, 20.4.1998
— Special Report No 4/98 on importation at reduced rate of levy into the Community and disposal of New Zealand milk products and Swiss cheese	OJ C 127, 24.4.1998 and OJ C 191, 18.6.1998
— Special Report No 19/98 concerning the Community financing of certain measures taken as a result of the BSE crisis	OJ C 383, 9.12.1998
— Special Report No 20/98 on the audit of physical checks of agricultural products receiving export refunds	OJ C 375, 3.12.1998
— Special Report No 21/98 concerning the accreditation and certification procedure as applied to the 1996 clearance of accounts for EAGGF-Guarantee expenditure	OJ C 389, 14.12.1998
— Special Report No 1/99 concerning the aid for the use of skimmed milk and skimmed-milk powder as animal feed	OJ C 147, 27.5.1999
— Special Report No 2/99 on the effects of the CAP reform in the cereals sector	OJ C 192, 8.7.1999
— Special Report No 1/2000 on classical swine fever	OJ C 85, 23.3.2000
— Special Report No 8/2000 on the Community measures for the disposal of butterfat	OJ C 132, 12. 5.2000
— Special Report No 11/2000 on the support scheme for olive oil	OJ C 215, 27.7.2000
— Special Report No 14/2000 on 'Greening the CAP'	OJ C 353, 8.12.2000
— Special Report No 20/2000 concerning the management of the common organisation of the market for sugar	OJ C 50, 15.2.2001
— Special Report No 22/2000 on evaluation of the reformed clearance of accounts procedure	OJ C 69, 2.3.2001
— Special Report No 4/2001 on the audit of the EAGGF — Guarantee — the implementation of the Integrated Administration and Control System (IACS)	OJ C 214, 31.7.2001
— Special Report No 6/2001 on milk quotas	OJ C 305, 30.10.2001
— Special Report No 7/2001 concerning export refunds — Destination and placing on the market	OJ C 314, 8.11.2001
— Special Report No 8/2001 concerning refunds for the production of potato and cereal starch and potato starch aid	OJ C 294, 19.10.2001
— Special Report No 14/2001 concerning the follow-up on the Court's Special Report No 19/98 on BSE	OJ C 324, 20.11.2001
— Special Report No 5/2002 on extensification premium and payment schemes in the common organisation of the market for beef and veal	OJ C 290, 25.11.2002
— Special Report No 6/2002 on the audit of the Commission's management of the EU oilseeds support scheme	OJ C 254, 22.10.2002
— Special Report No 7/2002 on the sound financial management of the common organisation of markets in the banana sector	OJ C 294, 28.11.2002

Title	Publication
<i>Structural measures</i>	
— Special Report No 3/98 concerning the implementation by the Commission of EU policy and action as regards water pollution	OJ C 191, 18.6.1998
— Special Report No 12/98 on the implementation of the operational programmes relating to the promotion of rural development in the Objective 5b areas	OJ C 356, 20.11.1998
— Special Report No 14/98 on the closure of the forms of ERDF assistance	OJ C 368, 27.11.1998
— Special Report No 15/98 on the assessment of Structural Fund interventions for the 1989-1993 and 1994-1999 periods	OJ C 347, 16.11.1998
— Special Report No 16/98 on the implementation of appropriations for structural operations for the programming period 1994-1999	OJ C 347, 16.11.1998
— Special Report No 18/98 concerning the Community measures to encourage the creation of joint enterprises in the fisheries sector	OJ C 393, 16.12.1998
— Special Report No 22/98 concerning the management by the Commission of the implementation of measures to promote equal opportunities for women and men	OJ C 393, 16.12.1998
— Special Report No 6/99 concerning the principle of additionality	OJ C 68, 9.3.2000
— Special Report No 7/99 concerning the development of industrial sites	OJ C 68, 9.3.2000
— Special Report No 3/2000 on the European Social Fund and the European Agricultural Guidance and Guarantee Fund (Guidance Section) — Measures to assist the employment of young persons	OJ C 100, 7.4.2000
— Special Report No 7/2000 on the International Fund for Ireland and the Special Support Programme for Peace and Reconciliation in Northern Ireland and the Border Counties of Ireland (1995-1999)	OJ C 146, 25.5.2000
— Special Report No 15/2000 on the Cohesion Fund	OJ C 279, 2.10.2000
— Special Report No 1/2001 concerning the URBAN Community Initiative	OJ C 124, 25.4.2001
— Special Report No 10/2001 concerning the Financial Control of the Structural Funds, Commission Regulations (EC) No 2064/97 and (EC) No 1681/94	OJ C 314, 8.11.2001
— Special Report No 12/2001 concerning certain structural measures to improve the employment situation: the impact of ERDF aid on employment and ESF measures to combat long-term unemployment	OJ C 334, 28.11.2001
— Special Report No 3/2002 concerning the Community Initiative Employment — Integra	OJ C 263, 29.10.2002
— Special Report No 4/2002 on local actions for employment	OJ C 263, 29.10.2002
<i>Internal policies</i>	
— Special Report No 17/98 on support for renewable energy sources in the shared-cost actions of the JOULE-Thermie programme and the pilot actions of the Altener programme	OJ C 356, 20.11.1998
— Special Report No 23/98 concerning the information and communication measures managed by the Commission	OJ C 393, 16.12.1998
— Special Report No 9/99 concerning research activities in the field of agriculture and fisheries — FAIR programme (‘Fisheries, Agriculture and Agroindustrial Research’)	OJ C 92, 30.3.2000
— Special Report No 9/2000 concerning Trans-European-Networks (TEN) — telecommunications	OJ C 166, 15.6.2000
— Special Report No 10/2000 on the public contracts awarded by the Joint Research Centre	OJ C 172, 21.6.2000
— Special Report No 9/2001 on the training and mobility of researchers programme	OJ C 349, 10.12.2001
— Special Report No 2/2002 on the Socrates and Youth for Europe Community action programmes	OJ C 136, 7.6.2002

Title	Publication
<i>External actions</i>	
— Special Report No 2/97 concerning humanitarian aid from the European Union between 1992 and 1995	OJ C 143, 12.5.1997
— Special Report No 3/97 concerning the decentralised system for the implementation of the Phare programme	OJ C 175, 9.6.1997
— Special Report No 6/97 concerning Tacis subsidies allocated to the Ukraine	OJ C 171, 5.6.1997
— Special Report No 1/98 in respect of bilateral financial and technical cooperation with non-member Mediterranean countries	OJ C 98, 31.3.1998
— Special Report No 5/98 on reconstruction in former Yugoslavia (1996-1997)	OJ C 241, 31.7.1998
— Special Report No 7/98 in respect of the European Community development aid programme regarding South Africa (1986-1996)	OJ C 241, 31.7.1998
— Special Report No 11/98 concerning the development of the Phare and Tacis private sector for the 1991-1996 period (programmes in support of SMEs, regional development and the reorganisation of businesses)	OJ C 335, 3.11.1998
— Special Report No 24/98 concerning risk capital operations financed from the resources of the European Development Funds	OJ C 389, 14.12.1998
— Special Report No 25/98 concerning operations undertaken by the European Union in the field of nuclear safety in central and eastern Europe (CEEC) and in the new independent States (NIS) (1990 to 1997 period)	OJ C 35, 9.2.1999
— Special Report No 4/99 concerning financial aid to the overseas countries and territories under the sixth and seventh EDFs	OJ C 276, 29.9.1999
— Special Report No 5/99 concerning Phare cross-border cooperation (1994 to 1998)	OJ C 48, 21.2.2000
— Special Report No 2/2000 on aid given by the European Union to Bosnia and Herzegovina with a view to restoring peace and the rule of law	OJ C 85, 23.3.2000
— Special Report No 4/2000 on rehabilitation actions for ACP countries as an instrument to prepare for normal development aid	OJ C 113, 19.4.2000
— Special Report No 12/2000 on the management by the Commission of the European Union support for the development of human rights and democracy in third countries	OJ C 230, 10.8.2000
— Special Report No 16/2000 on tendering procedures for service contracts under the Phare and Tacis programmes	OJ C 350, 6.12.2000
— Special Report No 18/2000 concerning the programme to supply agricultural products to the Russian Federation	OJ C 25, 25.1.2001
— Special Report No 19/2000 on the management by the Commission of the programme of assistance to Palestinian society	OJ C 32, 31.1.2001
— Special Report No 21/2000 on the management of the Commission's external aid programmes (in particular on country programming, project preparation and the role of Delegations)	OJ C 57, 22.2.2001
— Special Report No 2/2001 concerning the management of emergency humanitarian aid for the victims of the Kosovo crisis (ECHO)	OJ C 168, 12.6.2001 and OJ C 159, 3.7.2002
— Special Report No 3/2001 concerning the Commission's management of the International Fisheries Agreements	OJ C 210, 27.7.2001
— Special Report No 5/2001 on counterpart funds from structural adjustment support earmarked for budget aid (seventh and eighth EDFs)	OJ C 257, 14.9.2001
— Special Report No 11/2001 concerning the Tacis cross-border cooperation programme	OJ C 329, 23.11.2001
— Special Report No 13/2001 on the management of the Common Foreign and Security Policy (CFSP)	OJ C 338, 30.11.2001
— Special Report No 1/2002 concerning macrofinancial assistance (MFA) to third countries and structural adjustment facilities (SAF) in the Mediterranean countries	OJ C 121, 23.5.2002

Title	Publication
<i>Administrative expenditure</i>	
— Special Report No 7/97 on the audit of the European Association for Cooperation (EAC)	Not published in OJ
— Special Report No 8/98 concerning the Commission departments specifically involved in the fight against fraud, notably the Unit for the Coordination of Fraud Prevention (UCLAF)	OJ C 230, 22.7.1998
— Special Report No 10/98 concerning the expenses and allowances of the Members of the European Parliament	OJ C 243, 3.8.1998
— Special Report No 5/2000 on the Court of Justice's expenditure on buildings (annexe buildings Erasmus, Thomas More and Annexe C)	OJ C 109, 14.4.2000
— Special Report No 13/2000 on the expenditure of the European Parliament's political groups	OJ C 181, 28.6.2000
<i>Financial instruments and banking activities</i>	
— Special Report No 3/99 on the management and control of interest rate subsidies by the Commission	OJ C 217, 29.7.1999
— Special Report No 6/2000 concerning the granting by the Community of interest subsidies on loans by the European Investment Bank to small and medium-sized enterprises, through its temporary lending facility	OJ C 152, 31.5.2000
Special Annual Reports	
<i>Financial statements of the ECSC</i>	
— Report on the financial statements of the European Coal and Steel Community at 31 December 1996	OJ C 242, 8.8.1997
— Report on the financial statements of the European Coal and Steel Community at 31 December 1997	OJ C 255, 13.8.1998
— Report on the financial statements of the ECSC at 31 December 1998	OJ C 240, 25.8.1999
— Report on the financial statements of the ECSC at 31 December 1999	OJ C 281, 4.10.2000
— Report on the financial statements of the ECSC at 31 December 2000	OJ C 185, 30.6.2001 and OJ C 363, 19.12.2001
— Report on the financial statements of the ECSC at 31 December 2001	OJ C 158, 3.7.2002
<i>ECSC annual report</i>	
— Annual Report on the ECSC for the financial year 1996	OJ C 380, 15.12.1997
— Annual Report on the ECSC for the financial year 1997	OJ C 352, 18.11.1998
— Annual Report on the ECSC for the financial year 1998	OJ C 338, 25.11.1999
— Annual Report on the ECSC for the financial year 1999	OJ C 347, 4.12.2000
— Annual Report on the ECSC for the financial year 2000	OJ C 366, 20.12.2001
— ECSC Annual Report and Statement of Assurance for the financial year 2001	In the process of being published
<i>Euratom Supply Agency</i>	
— Report on the 1996 accounts of the Euratom Supply Agency	Not published in OJ
— Report on the 1997 accounts of the Euratom Supply Agency	Not published in OJ
— Report on the 1998 accounts of the Euratom Supply Agency	Not published in OJ
— Report on the financial statements of the Euratom Supply Agency for the financial year 1999	Not published in OJ
— Report on the financial statements of the Euratom Supply Agency for the financial year ended 31 December 2000	Not published in OJ
— Report on the financial statements of the Euratom Supply Agency for the financial year 2001	Not published in OJ

Title	Publication
<i>Joint European Torus (JET)</i>	
— Report on the 1996 JET financial statements	Not published in OJ
— Report on the 1997 JET financial statements	Not published in OJ
— Report on the 1998 JET financial statements	Not published in OJ
— Report on the 1999 JET accounts	Not published in OJ
— Report on the 2000 JET accounts	Not published in OJ
— Report on the 2001 JET accounts	Not published in OJ
<i>European Foundation for the Improvement of Living and Working Conditions (Dublin Foundation)</i>	
— Report on the financial statements and management for the financial year 1996 of the European Foundation for the Improvement of Living and Working Conditions (Dublin Foundation)	OJ C 393, 29.12.1997
— Report on the financial statements and management of the European Foundation for the Improvement of Living and Working Conditions (Dublin Foundation) for the financial year ended 31 December 1997	OJ C 406, 28.12.1998
— Report on the financial statements of the European Foundation for the Improvement of Living and Working Conditions (Dublin Foundation) for the financial year ended 31 December 1998	OJ C 372, 22.12.1999
— Report on the financial statements of the European Foundation for the Improvement of Living and Working Conditions (Dublin Foundation) for the financial year ended 31 December 1999	OJ C 373, 27.12.2000
— Report on the financial statements of the European Foundation for the Improvement of Living and Working Conditions (Dublin Foundation) for the financial year ended 31 December 2000	OJ C 372, 28.12.2001
— Report on the financial statements of the European Foundation for the Improvement of Living and Working Conditions for the financial year 2001	In the process of being published
<i>European Centre for the Development of Vocational Training (Cedefop, Thessalonica)</i>	
— Report on the financial statements and the management for the financial year 1996 of the European Centre for the Development of Vocational Training (Cedefop, Thessalonica)	OJ C 393, 29.12.1997
— Report on the financial statements and the management for the financial year 1997 of the European Centre for the Development of Vocational Training (Cedefop, Thessalonica)	OJ C 406, 28.12.1998
— Report on the financial statements of the European Centre for the Development of Vocational Training (Cedefop, Thessalonica) for the financial year ended 31 December 1998	OJ C 372, 22.12.1999
— Report on the financial statements of the European Centre for the Development of Vocational Training (Cedefop, Thessalonica) for the financial year ended 31 December 1999	OJ C 373, 27.12.2000
— Report on the financial statements of the European Centre for the Development of Vocational Training (Cedefop, Thessalonica) for the financial year ended 31 December 2000	OJ C 372, 28.12.2001
— Report on the financial statements of the European Centre for the Development of Vocational Training for the financial year 2001	In the process of being published
<i>European Schools</i>	
— Report on the accounts of the European Schools for the financial year 1996	Not published in OJ
— Report on the accounts of the European Schools for the financial year 1997	Not published in OJ
— Report on the accounts of the European Schools for the financial year 1998	Not published in OJ
— Report on the financial statements of the European Schools for the financial year ended 31 December 1999	Not published in OJ
— Report on the financial statements of the European Schools for the financial year ended 31 December 2000	Not published in OJ
— Report on the financial statements of the European Schools for the financial year 2001	Not published in OJ

Title	Publication
<i>European Monetary Institute and European Central Bank</i>	
— Report on the operational efficiency of the management of the European Monetary Institute for the financial year 1996	OJ C 42, 9.2.1998
— Report on the operational efficiency of the management of the European Monetary Institute for the financial year 1997	OJ C 164, 10.6.1999
— Report on the operational efficiency of the European Monetary Institute and the European Central Bank for the financial year 1998	OJ C 133, 12.5.2000
— Report on the audit of the operational efficiency of the European Central Bank for the financial year 1999	OJ C 47, 13.2.2001
— Report on the audit of the operational efficiency of the management of the European Central Bank for the financial year 2000	OJ C 341, 4.12.2001
— Report on the audit of the operational efficiency of the European Central Bank for the financial year 2001	OJ C 259, 25.10.2002
<i>Management of 'Schengen contracts'</i>	
— Special Annual Report on the financial statements relating to the management by the Secretary-General/High Representative of the Council of contracts concluded by him on behalf of certain Member States and concerning the installation and the functioning of the Help Desk Server of the Management Unit and of the Sirene network Phase II ('Schengen contracts') for the period 3 May to 31 December 1999	Not published in OJ
— Special Annual Report on the financial statements relating to the management by the Secretary-General/High Representative of the Council of contracts concluded by him on behalf of certain Member States and concerning the installation and the functioning of the Help Desk Server of the Management Unit and of the Sirene Network Phase II ('Schengen contracts') for the financial year ended 31 December 2000	Not published in OJ
— Special Annual Report on the financial statements relating to the management by the Secretary-General/High Representative of the Council of contracts concluded by him on behalf of certain Member States and concerning the installation and the functioning of the Help Desk Server of the Management Unit and of the Sirene Network Phase II ('Schengen contracts') for the financial year ended 31 December 2001	Not published in OJ
<i>Management of 'Sisnet contracts'</i>	
— Special Annual Report on the financial statements in respect of the management, by the Deputy Secretary-General of the Council, of contracts concluded in his name on behalf of certain Member States, relating to the installation and the functioning of the communication infrastructure for the Schengen environment, known as 'Sisnet', for the financial year ended 31 December 2000	Not published in OJ
— Special Annual Report on the financial statements in respect of the management, by the Deputy Secretary-General of the Council, of contracts concluded in his name on behalf of certain Member States, relating to the installation and the functioning of the communication infrastructure for the Schengen environment, known as 'Sisnet', for the financial year ended 31 December 2001	Not published in OJ
<i>Community Plant Variety Office (Angers)</i>	
— Report on the financial statements of the Community Plant Variety Office (Angers) for the financial years 1995 and 1996	OJ C 393, 29.12.1997
— Report on the financial statements of the Community Plant Variety Office (Angers) for the financial year 1997	OJ C 406, 28.12.1998
— Report on the financial statements of the Community Plant Variety Office (Angers) for the financial year ended 31 December 1998	OJ C 372, 22.12.1999
— Report on the financial statements of the Community Plant Variety Office (Angers) for the financial year ended 31 December 1999	OJ C 373, 27.12.2000

Title	Publication
— Report on the financial statements of the Community Plant Variety Office (Angers) for the financial year ended 31 December 2000	OJ C 372, 28.12.2001
— Report on the financial statements of the Community Plant Variety Office for the financial year 2001	In the process of being published
<i>Office for Harmonisation in the Internal Market (Alicante)</i>	
— Report on the financial statements of the Office for Harmonisation in the Internal Market (Alicante) for the financial year 1996	OJ C 393, 29.12.1997
— Report on the financial statements of the Office for Harmonisation in the Internal Market (Alicante) for the financial year 1997	OJ C 406, 28.12.1998
— Report on the financial statements of the Office for Harmonisation in the Internal Market (Alicante) for the financial year ended 31 December 1998	OJ C 372, 22.12.1999
— Report on the financial statements of the Office for Harmonisation in the Internal Market (Alicante) for the financial year ended 31 December 1999	OJ C 373, 27.12.2000
— Report on the financial statements of the Office for Harmonisation in the Internal Market (Alicante) for the financial year ended 31 December 2000	OJ C 372, 28.12.2001
<i>European Agency for Safety and Health at Work (Bilbao)</i>	
— Report on the financial statements of the European Agency for Safety and Health at Work (Bilbao) for the financial year 1996	OJ C 393, 29.12.1997
— Report on the financial statements of the European Agency for Safety and Health at Work (Bilbao) for the financial year 1997	OJ C 406, 28.12.1998
— Report on the financial statements of the European Agency for Safety and Health at Work (Bilbao) for the financial year ended 31 December 1998	OJ C 372, 22.12.1999
— Report on the financial statements of the European Agency for Safety and Health at Work (Bilbao) for the financial year ended 31 December 1999	OJ C 373, 27.12.2000
— Report on the financial statements of the European Agency for Safety and Health at Work (Bilbao) for the financial year ended 31 December 2000	OJ C 372, 28.12.2001
— Report on the financial statements of the European Agency for Safety and Health at Work for the financial year 2001	In the process of being published
<i>European Environment Agency (Copenhagen)</i>	
— Report on the financial statements of the European Environment Agency (Copenhagen) for the financial year 1996	OJ C 393, 29.12.1997
— Report on the financial statements of the European Environment Agency (Copenhagen) for the financial year 1997	OJ C 406, 28.12.1998
— Report on the financial statements of the European Environment Agency (Copenhagen) for the financial year ended 31 December 1998	OJ C 372, 22.12.1999
— Report on the financial statements of the European Environment Agency (Copenhagen) for the financial year ended 31 December 1999	OJ C 373, 27.12.2000
— Report on the financial statements of the European Environment Agency (Copenhagen) for the financial year ended 31 December 2000	OJ C 372, 28.12.2001
— Report on the financial statements of the European Environment Agency for the financial year 2001	In the process of being published
<i>European Monitoring Centre for Drugs and Drug Addiction (Lisbon)</i>	
— Report on the financial statements of the European Monitoring Centre for Drugs and Drug Addiction (Lisbon) for the financial year 1996	OJ C 393, 29.12.1997
— Report on the financial statements of the European Monitoring Centre for Drugs and Drug Addiction (Lisbon) for the financial year 1997	OJ C 406, 28.12.1998

Title	Publication
— Report on the financial statements of the European Monitoring Centre for Drugs and Drug Addiction (Lisbon) for the financial year ended 31 December 1998	OJ C 372, 22.12.1999
— Report on the financial statements of the European Monitoring Centre for Drugs and Drug Addiction (Lisbon) for the financial year ended 31 December 1999	OJ C 373, 27.12.2000
— Report on the financial statements of the European Monitoring Centre for Drugs and Drug Addiction (Lisbon) for the financial year ended 31 December 2000	OJ C 372, 28.12.2001
— Report on the financial statements of the European Monitoring Centre for Drugs and Drug Addiction for the financial year 2001	In the process of being published
<i>European Agency for the Evaluation of Medicinal Products (London)</i>	
— Report on the financial statements of the European Agency for the Evaluation of Medicinal Products (London) for the financial year 1996	OJ C 393, 29.12.1997
— Report on the financial statements of the European Agency for the Evaluation of Medicinal Products (London) for the financial year 1997	OJ C 406, 28.12.1998
— Report on the financial statements of the European Agency for the Evaluation of Medicinal Products (London) for the financial year ended 31 December 1998	OJ C 372, 22.12.1999
— Report on the financial statements of the European Agency for the Evaluation of Medicinal Products (London) for the financial year ended 31 December 1999	OJ C 373, 27.12.2000
— Report on the financial statements of the European Agency for the Evaluation of Medicinal Products (London) for the financial year ended 31 December 2000	OJ C 372, 28.12.2001
— Report on the financial statements of the European Agency for the Evaluation of Medicinal Products for the financial year 2001	In the process of being published
<i>Translation Centre for Bodies of the European Union (Luxembourg)</i>	
— Report on the financial statements of the Translation Centre for Bodies of the European Union (Luxembourg) for the financial years 1995 and 1996	OJ C 393, 29.12.1997
— Report on the financial statements of the Translation Centre for Bodies of the European Union (Luxembourg) for the financial year 1997	OJ C 406, 28.12.1998
— Report on the financial statements of the Translation Centre for Bodies of the European Union (Luxembourg) for the financial year ended 31 December 1998	OJ C 372, 22.12.1999
— Report on the financial statements of the Translation Centre for Bodies of the European Union (Luxembourg) for the financial year ended 31 December 1999	OJ C 373, 27.12.2000
— Report on the financial statements of the Translation Centre for Bodies of the European Union (Luxembourg) for the financial year ended 31 December 2000	OJ C 372, 28.12.2001
— Report on the financial statements of the Translation Centre for Bodies of the European Union for the financial year 2001	In the process of being published
<i>European Training Foundation (Turin)</i>	
— Report on the financial statements of the European Training Foundation (Turin) for the financial year 1996	OJ C 393, 29.12.1997
— Report on the financial statements of the European Training Foundation (Turin) for the financial year 1997	OJ C 406, 28.12.1998

Title	Publication
— Report on the financial statements of the European Training Foundation (Turin) for the financial year ended 31 December 1998	OJ C 372, 22.12.1999
— Report on the financial statements of the European Training Foundation (Turin) for the financial year ended 31 December 1999	OJ C 373, 27.12.2000
— Report on the financial statements of the European Training Foundation (Turin) for the financial year ended 31 December 2000	OJ C 372, 28.12.2001
— Report on the financial statements of the European Training Foundation for the financial year 2001	In the process of being published

European Monitoring Centre on Racism and Xenophobia (Vienna)

— Report on the financial statements of the European Monitoring Centre on Racism and Xenophobia (Vienna) (period from 1 May to 31 December 1998)	OJ C 372, 22.12.1999
— Report on the financial statements of the European Monitoring Centre on Racism and Xenophobia (Vienna) for the financial year ended 31 December 1999	OJ C 373, 27.12.2000
— Report on the financial statements of the European Monitoring Centre on Racism and Xenophobia (Vienna) for the financial year ended 31 December 2000	OJ C 372, 28.12.2001
— Report on the financial statements of the European Monitoring Centre on Racism and Xenophobia for the financial year 2001	In the process of being published

European Agency for Reconstruction (Thessalonica)

— Report on the financial accounts of the European Agency for Reconstruction and the implementation of aid for Kosovo for the year 2000	OJ C 355, 13.12.2001
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Opinions

— Opinion No 1/97 on the conditions governing the implementation of expenditure under the Common Foreign and Security Policy (CFSP)	Not published in OJ
— Opinion No 2/97 concerning a proposal for a Council Regulation (Euratom, ECSC, EC) determining the powers and obligations of agents authorised by the Commission pursuant to Article 18(2) and (3) of Regulation (EEC, Euratom) No 1552/89	OJ C 175, 9.6.1997
— Opinion No 3/97 on the draft Financial Regulation applicable to development finance cooperation under the fourth ACP-EC Convention amended by the Agreement of 4 November 1995	OJ C 223, 22.7.1997
— Opinion No 4/97 on a proposal for a Council Regulation (Euratom, ECSC, EC) amending the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities (doc. COM(96) 351 final)	OJ C 57, 23.2.1998
— Opinion No 5/97 on a proposal for a Council Regulation (EC, Euratom) amending Council Regulation (EEC, Euratom) No 1552/89 implementing Council Decision 94/728/EC, Euratom on the system of the European Communities' own resources	OJ C 15, 19.1.1998
— Opinion No 6/97 on the draft financial regulation of the Community Plant Variety Office (Angers)	Not published in OJ
— Opinion No 1/98 concerning a proposal for a Council Regulation (EC, Euratom) implementing Decision 94/728/EC, Euratom on the system of the European Communities' own resources	OJ C 145, 9.5.1998

Title	Publication
— Opinion No 2/98 on a proposal for a Council Regulation (Euratom, ECSC, EC) amending Regulation (Euratom, ECSC, EEC) No 549/69 determining the categories of officials and other servants of the European Communities to whom the provisions of Article 12, the second paragraph of Article 13 and Article 14 of the Protocol on the Privileges and Immunities of the Communities apply	OJ C 191, 18.6.1998
— Opinion No 3/98 on the draft financial regulation applicable to the European Monitoring Centre for Racism and Xenophobia	Not published in OJ
— Opinion No 4/98 on a proposal for a Council Regulation (EC) amending Regulation (EEC, Euratom, ECSC) No 259/68 laying down the Staff Regulations of officials and the conditions of employment of other servants of the European Communities, and the other regulations applicable to them with regard to the establishment of remuneration, pensions and other financial entitlement in euro	Not published in OJ
— Opinion No 5/98 on a proposal for a Council Regulation (EC) amending Regulation (EEC, Euratom, ECSC) No 259/68 laying down the Staff Regulations applicable to officials and the conditions of employment of other servants of the European Communities (subject: weighting)	Not published in OJ
— Opinion No 6/98 on a proposal for a Council Regulation (EC) amending Regulation (EEC, Euratom, ECSC) No 259/68 laying down the Staff Regulations applicable to officials and the conditions of employment of other servants of the European Communities (subject: parliamentary assistants)	Not published in OJ
— Opinion No 7/98 on the effectiveness of the methods of recovery applied by the ESC and on the new system introduced by the ESC for the administration and reimbursement of travel expenses	Not published in OJ
— Opinion No 8/98 on a proposal for a Council Regulation (EC) establishing an agrimonetary system denominated in euro [ref. 98/0214] and a proposal for a Council Regulation (EC) relating to transitional measures concerning the introduction of the use of the euro under the common agricultural policy [ref. 98/0215]	OJ C 368, 27.11.1998
— Opinion No 9/98 on the proposal for a Council Regulation (EC, ECSC, Euratom) amending the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities [proposal submitted by the Commission in document COM(1998) 206 final of 3 April 1998]	OJ C 7, 11.1.1999
— Opinion No 10/98 on certain proposals for regulations within the Agenda 2000 framework	OJ C 401, 22.12.1998
— Opinion No 11/98 on a proposal for an amendment of Regulation No CB-1-95 of 27 February 1966 of the Budget Committee of the Office for Harmonisation in the Internal Market (Alicante) (Financial Regulation)	Not published in OJ
— Opinion No 1/99 on a proposal for an amendment of the Financial Regulation of the European Monitoring Centre for Drugs and Drug Addiction (Lisbon)	Not published in OJ
— Opinion No 2/99 on the amended proposal for a Council Regulation (EC, Euratom) concerning investigations conducted by the Fraud Office	OJ C 154, 1.6.1999
— Opinion No 3/99 on an amended proposal for a Council Regulation (EC, ECSC, Euratom) amending the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities [proposal presented by the Commission in document COM(1998) 676 final 98/0130 (CNS) of 20 November 1998]	OJ C 154, 1.6.1999
— Opinion No 4/99 on a proposal for an amendment to the Financial Regulation of the European Agency for Safety and Health at Work (Bilbao)	Not published in OJ

Title	Publication
— Opinion No 5/99 on the additional voluntary pension scheme and fund for Members of the European Parliament	Not published in OJ
— Opinion No 6/99 concerning the draft amendment of the Obnova Regulation with a view to the creation of an agency for the reconstruction of Kosovo	Not published in OJ
— Opinion No 7/99 concerning a proposal to amend the Financial Regulation of the Translation Centre for Bodies of the European Union (Luxembourg)	Not published in OJ
— Opinion No 8/99 on a Council proposal for a decision concerning the European Union's system of own resources [doc. COM(1999) 333 final 99/0139 (CNS)]	OJ C 310, 28.10.1999
— Opinion No 9/99 on a proposal for a Council Regulation (EC) on budgetary discipline [doc. COM(1999) 364 final 99/0151 (CNS)]	OJ C 334, 23.11.1999
— Opinion No 1/2000 on a proposal for a Council Regulation amending the Financial Regulation of 21 December 1977 and separating the internal audit function from the ex ante financial control function (fifth paragraph of Article 24 of the Financial Regulation)	OJ C 327, 17.11.2000
— Opinion No 2/2000 on a proposal to amend the Financial Regulation of the Community Plant Variety Office (Angers)	Not published in OJ
— Opinion No 1/2001 on a proposal for a Council Regulation amending Council Regulation (EC) No 1258/1999 on the financing of the common agricultural policy as well as various other regulations relating to the common agricultural policy	OJ C 55, 21.2.2001
— Opinion No 2/2001 on a proposal for a Council Regulation on the Financial Regulation applicable to the general budget of the European Communities	OJ C 162, 5.6.2001
— Opinion No 3/2001 on a proposal for a Council Regulation introducing special measures to terminate the service of officials of the Commission of the European Communities as part of the reform of the Commission	OJ C 162, 5.6.2001
— Opinion No 4/2001 on a proposal for a Council Regulation amending Regulation (Euratom, ECSC, EEC) No 549/69 determining the categories of officials and other servants of the European Communities to whom the provisions of Article 12, the second paragraph of Article 13 and Article 14 of the Protocol on the Privileges and Immunities of the Communities apply (purpose: taxation of those entitled to the allowance provided for in the event of termination of service)	OJ C 162, 5.6.2001
— Opinion No 5/2001 on a proposal to amend the Financial Regulation of the Office for Harmonisation in the Internal Market (Alicante)	Not published in OJ
— Opinion No 6/2001 concerning a draft Commission Regulation (Euratom, ECSC, EC) amending Commission Regulation No 3418/93 of 9 December 1993 laying down detailed rules for the implementation of certain provisions of the Financial Regulation of 21 December 1977	Not published in OJ
— Opinion No 7/2001 on a proposal for a Council Regulation amending Regulation (EEC, Euratom, ECSC) No 259/68 laying down the Staff Regulations of Officials and the Conditions of Employment of Other Servants of the European Communities	Not published in OJ
— Opinion No 8/2001 on a proposal for a Council Regulation laying down the statute for executive agencies to be entrusted with certain tasks in the management of Community programmes [doc. COM (2000) 788 final 2000/0337 (CNS)]	OJ C 345, 6.12.2001
— Opinion No 9/2001 on a proposal for a Directive of the European Parliament and of the Council on the criminal-law protection of the Community's financial interests [ref. 2001/0115 (COD — COM (2001) 272 final)]	OJ C 14, 17.1.2002
— Opinion No 1/2002 concerning a proposal to amend the financial regulation of the Office for Harmonisation in the Internal Market (Alicante)	Not published in OJ
— Opinion No 2/2002 on an amended proposal for a Council Regulation on the Financial Regulation applicable to the general budget of the European Communities	OJ C 92, 17.4.2002

Title	Publication
— Opinion No 3/2002 concerning a proposal for the Financial Regulation applicable to the budget of Eurojust	Not published in OJ
— Opinion No 4/2002 on an amended proposal for a Council Regulation amending Regulation (Euratom, ECSC, EEC) No 549/69 determining the categories of officials and other servants of the European Communities to whom the provisions of Article 12, the second paragraph of Article 13 and Article 14 of the Protocol on the Privileges and Immunities of the Communities apply	OJ C 225, 20.9.2002
— Opinion No 5/2002 on an amended proposal for a Council Regulation introducing special measures to terminate the service of officials of the Commission of the European Communities as part of the reform of the Commission	OJ C 236, 1.10.2002
— Opinion No 6/2002 on a proposal for a Council Regulation introducing special measures to terminate the service of officials of the General Secretariat of the Council of the European Union	OJ C 236, 1.10.2002
— Opinion No 7/2002 on an amended proposal for a Council Regulation introducing special measures to terminate the service of European Parliament officials and temporary staff working in the Political Groups	OJ C 236, 1.10.2002
— Opinion No 8/2002 concerning a proposal for a revised Financial Regulation applicable to the budget of the European Agency for Reconstruction	Not published in OJ
— Opinion No 9/2002 concerning the financing of the common agricultural policy	OJ C 285, 21.11.2002
— Opinion No 10/2002 on a Commission proposal for amendment of the constituent acts of Community Bodies following the adoption of the new Financial Regulation	OJ C 285, 21.11.2002
— Opinion No 11/2002 on a proposal for a Commission Regulation on the framework financial regulation for the bodies referred to in Article 185 of Council Regulation (EC, ECSC, Euratom) on the Financial Regulation applicable to the general budget	In the process of being published