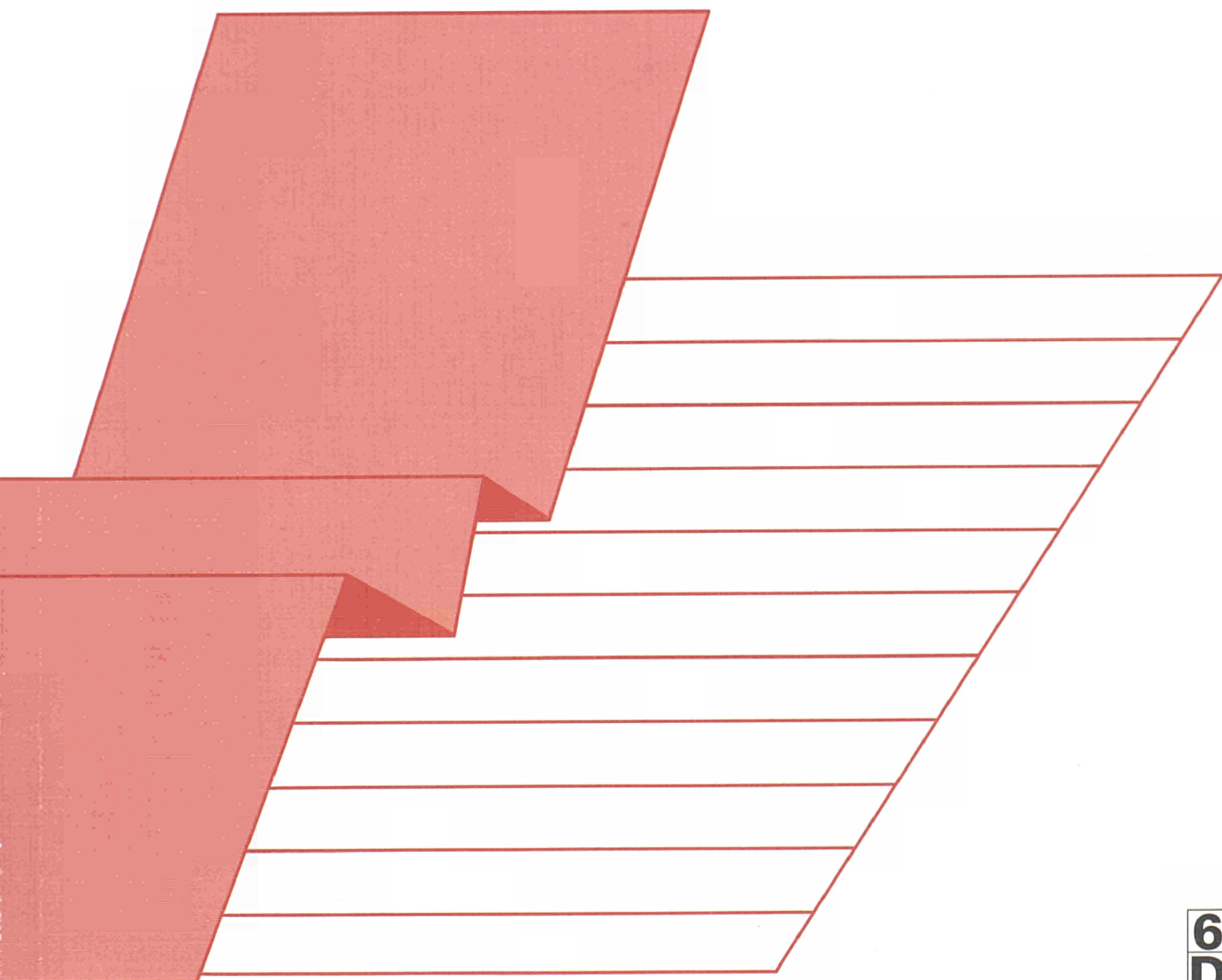


BALANCE OF PAYMENTS OF THE COMMUNITY INSTITUTIONS

FROM 1991 TO 1992





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Y. Franchet
Directeur général

BALANCE OF PAYMENTS OF THE COMMUNITY INSTITUTIONS

FROM 1991 TO 1992

Theme
External trade and balance of payments
Series
Studies and analyses



Cataloguing data can be found at the end of this publication.

This document is the final report of a study made by Mr Jérôme Dessaux* in EUROSTAT's Balance of Payments Unit coordinated by Mr Luca Dalpozzo, administrator in the Eurostat B5 Unit.

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ABBREVIATIONS

ACP : African, Caribbean and Pacific States.

EIB : European Investment Bank

GB : General Budget of the European Communities

JRC : Joint Research Centre

ECSC : Consultative Committee of the European coal and steel Community

EMCF : European, Monetary Cooperation Fund

EDF : European Development Fund

ERDF : European Regional Development Fund Committee

EAGGF : European Agriculture Guidance and Guarantee Fund

IMF : International Monetary Fund

ESF : Committee of the European Social Fund

CI : Community Institutions

NIC : New Community Instrument

OCT : Overseas Countries and Territories

SNA : System of National Accounts of the United Nations

ESA : European System of Integrated Economic Accounts

STABEX : Export earnings stabilization system

BLEU : Belgo-Luxemburgish Economic Union

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METHODOLOGICAL INTRODUCTION

I. TREATMENT OF GENERAL BUDGET REVENUE

Revenue is presented under various headings the importance of which differs greatly one from another.

- Heading 1 covers "Own Resources", which are transfers from Member States providing the bulk of the finance for running the Communities and implementing Community policies.

- Heading 2 covers transitional resources, which correspond to financial contributions often levied on new Member States before they are able to take part in the normal General Budget financing system. It does not appear every financial year.

- Heading 3 covers available surpluses, which for the balance are treated in two ways. Those in chapter 30 are administrative surpluses from the previous year. They are ignored, because they do not represent balance of payments flows. The others are corrections to States' contributions for previous years. They will be integrated into the various flows for the year, because they give rise to actual transfers between Institutions and Member States.

The budget gives a breakdown of the revenue by contributing States for these different headings.

- Headings 4 to 6 in fact cover the Institutions' genuine own resources, that is independent of Member States' contributions:

- resources levied from the Institutions' personnel (Community income tax)

- resources generated by the Institutions' activities (in particular sales of services)

- contributions to specific programmes by third parties who are not necessarily Member States.

The General Budget gives a breakdown by beneficiary Institutions. This enables double counting to be avoided. Thus, a Commission subsidy to another Community institution can be eliminated under both revenue and expenditure, since it is not a balance flow.

- Headings 7 to 9 cover extraordinary resources, and heading 8 in particular interest and repayments on loans granted directly out of General Budget funds.

Own resources and financial contributions are entered on the basis of the amounts credited during the financial year to the accounts opened in the Commission's name by the Member States' administrations. The difference between the amount of own resources derived from VAT, those based on Member States' GNP and the financial contributions provided for in the budget on the one hand and the amount actually payable on the other is calculated no later than 1 July the following year; the difference is then entered in an amending budget for that year.

Other revenue is shown as the amounts actually received during the year.

Any negative flow of revenue is recorded as a debit in the balance of payments. Thus, chapter 19, entered as negative revenue of the Commission - repayment by Community Institutions to Member States for costs of collecting own resources - is treated as an expenditure flow (debit) of Commission services.

DETAILED TABLE 1: GENERAL BUDGET CLASSIFICATION OF REVENUE

Budget Section	Exceptions	Budget Heading	B.P. Classification ⁽¹⁾	Direction of Flow
1-0		Levies in respect of trade with third countries (CAP)	4.1.2	CREDIT
1-1		Levies and other duties (common organisation of the markets in sugar)	4.1.3	CREDIT
1-2		Customs duties and other duties (Art. 2(1)(b) decision 88/376)	4.1.1	CREDIT
1-3		Own resources accruing from VAT (decision 88/376)	4.1.4	CREDIT
1-4		Own resources based on GNP (decision 88/376)	4.2.1	CREDIT
1-9		Costs incurred by Member States in the collection of own resources	2.3.8	CREDIT
2-0		Financial contribution of Portugal (Treaty of Accession)	4.2.7	CREDIT
2-1		Revenue to be used in balancing the General Budget	4.2.8	CREDIT
3-0		Surplus available from the preceding financial year	X	X
3-1		Surplus of VAT resources and financial contributions (years 79-90)	4.1.4	CREDIT
3-2		Surplus of resources based on GNP	4.2.1	CREDIT
3-5		Result of correction of imbalances for the United Kingdom	4.2.1	CREDIT
4		COMMUNITY TAXES, LEVIES AND DUES	4.3	CREDIT
except		Staff contributions to the pension scheme	4.4	CREDIT
5-000		Proceeds from the sale of movable property	1.2	CREDIT
5-030		Proceeds from the sale of transport equipment	1.1	CREDIT
5-010		Proceeds from the sale of immovable property	7.1.a	CREDIT
5-020		Proceeds from the sale of publications, printed works and films	2.3.3.1	CREDIT
5-100		Proceeds from the hiring out of furniture and equipment	2.3.6	CREDIT
5-110		Proceeds from letting and sub-letting immovable property and charges connected with lettings	3.2.2	CREDIT
5-111		Reimbursement of charges connected with lettings	3.2.2	DEBIT
5-2		Revenue from investments or loans granted, bank and other interest	3.2.1	CREDIT
5-4		Miscellaneous transfers or revenue available for reuse	X	X
5-5		Transfer or purchase of pension rights by staff	4.4	CREDIT
5-6		Employer's contribution by the undertaking (JET) to the pension scheme	4.4	CREDIT
5-8		Miscellaneous compensation	2.3.1	CREDIT
5-3		Exchange gains	4.8	CREDIT
5-9		Other revenue from administrative operations	2.3.9	CREDIT
6-0		Contributions to Community programmes	4.2.8	CREDIT
6-1		Repayment of miscellaneous expenditure	4.2.8	CREDIT
except	6-10	Repayment of expenditure incurred on behalf of another institution	X	X
	6-1/1-3	Repayment of expenditure of a Member State and work undertaken on request	2.3.9	CREDIT
	6-151	Repayment of unused subsidies for balancing budgets	4.6.1	DEBIT
	6-152	Repayment of unused interest subsidies	4.6.3	DEBIT
6-20		Supply of special source or fissile materials (Art. 6 (b))	1.1	CREDIT
6-21		Revenue from Euratom Treaty services (Art. 6 (b))	2.3.7	CREDIT
6-22/3		Revenue from research services	2.3.3.4	CREDIT
7-0		Interest on late payments	3.2.1	CREDIT
7-1/2		Fines, periodic penalty payments and other penalties, action against fraud	4.8	CREDIT
8		Borrowing and lending operations	3.2.1	CREDIT
9-0		Miscellaneous revenue	4.8	CREDIT
9-1		Contribution by members of the Parliament to a retirement pension scheme	4.4	CREDIT

(1) The headings of the items corresponding to the codes are given at the end of this introduction page .

(2) X = flows not included in the balance of payments

II. TREATMENT OF ADMINISTRATIVE EXPENDITURE IN THE GENERAL BUDGET

The expenditures used in the balance are slightly different from those appearing in the consolidated revenue and expenditure accounts.

The revenue and expenditure balance for the budget year used in the Commission proposal for the purpose of obtaining discharge for the implementation of the European Communities budget is equal to the following:

- the revenue for the financial year as defined in the previous section, with just one difference. It includes the surplus brought forward from the previous year (item of chapter 30 of revenue), which we have eliminated (see paragraph on revenue above)⁽¹⁾
- plus the appropriations carried over from the previous year which have not been used and are cancelled
- plus any exchange gains
- less expenditure allocated to the financial year.

The total expenditure used for calculating the revenue and expenditure balance therefore includes payments made during the current year plus payment appropriations carried forward to the following year.

This accounting procedure is well-suited to the needs of those managing the budget, who need to follow closely the budget's execution as regards the forecasts so as to impute expenditure correctly to the financial year to which it relates. It cannot be taken into the balance as it stands, because flows of payments have to be shown at the time of the operative event.

Payments from appropriations for the year, as the Commission's accountants understand them, are those for which authorization has reached the financial controller by 31 December at the latest and which have been executed by the accountant no later than 15 January following. For the EAGGF "guarantee" section the payments taken into

account are those made by Member States from 16 October to 15 October following, provided their commitment and authorization reach the accountant no later than 31 January following. This three month time-lag as compared to the calendar year for which the balance is drawn up is explained by the need to match the management of agricultural policy with the various agricultural seasons. This drift in relation to the calendar year has not been corrected.

Outstanding commitments are carried over to the following year. Payment appropriations not committed on those dates are carried over only with the budgetary authorities' authorization. All the appropriations carried over are thus integrated into the current year's expenditure. This also explains why, when it is subsequently found that an appropriation carried over has not actually been used, the budget accounts show the cancellation of these unused appropriations as a receipt for the purpose of calculating the revenue and expenditure balance for the year. The Balance of Payments cannot do this. It will show neither this notional flow on the revenue side nor appropriations carried over to the following year on the expenditure side.

On the other hand, it will include under flows for the year those payments recorded in the calendar year that relate to appropriations from the preceding financial year. It will therefore be noted that this is not an entirely strict application of the principles, since it retains in the balance certain payments the operative event for which took place in the previous financial year and which therefore ought to have been entered in the current account balance for the previous year with a counterpart on the credit side (increase of debts in the capital balance).

These divergences in the revenue and expenditure account will in fact have their counterpart in the flows to be taken into account in the consolidated balance sheet for the Communities, mainly in the estimate of short-term capital flows and especially in the accounts of advances and loans to Member States. This point will be dealt with later.

(1) The debit treatment of certain negative revenue flows (and symmetrical credit treatment of negative expenditure flows) is neutral when it comes to calculating the balance.

A) Treatment of Commission administrative expenditure:

The Budget divides Commission expenditure into two categories:

Part A covers the Commission's administrative expenditure. For the most part, this is shown under "services" and "merchandise" in the current balance.

"Operating" expenditure (Part B) is used to implement the policies adopted by the Communities. It is shown mainly as "transfers". However, a not insignificant portion of this expenditure has to be reclassified as administrative expenditure (in particular study, monitoring and evaluation costs before or after actions have been implemented). This expenditure will be examined later.

Administrative expenditure in the general budget

DETAILED TABLE 2: BREAKDOWN OF COMMISSION ADMINISTRATIVE BUDGET EXPENDITURE

Budget Section	Exceptions	Budget Heading	B.P. Classification	Direction of Flow
A010		MEMBERS OF INSTITUTIONS	3.1.1	DEBIT
except	A01050	Travel expenses	2.1	DEBIT
	A01003	Representation allowance	2.2	DEBIT
	A01040	Mission expenses	"	"
	A01052	Removal expenses	2.3.9	DEBIT
	A01010	Accident and sickness insurance and other social security charges	3.1.2	DEBIT
	A01002	Family allowances	3.1.3	DEBIT
	A01020	Temporary allowances and pensions		
A011		STAFF IN ACTIVE EMPLOYMENT	3.1.1	DEBIT
except	A01141	Annual leave travel expenses	2.1	DEBIT
	A01181	Travel expenses (including members of family)	"	"
	A01182	Installation, resettlement and transfer allowances	2.2	DEBIT
	A01170-3	Freelance joint interpreting and conference service interpreters	2.3.3.1	DEBIT
	A01174-6	Other proof-reading, translation and typing services	2.3.3.3	DEBIT
	A01120	Further training, language courses, retraining for staff	2.3.9	DEBIT
	A01180	Miscellaneous recruitment costs	"	"
	A01183	Removal expenses	"	"
	A01130	Insurance against sickness	3.1.2	DEBIT
	A01133	Constitution or maintenance of pension rights for temporary staff	"	DEBIT
	A01101	Family allowances	3.1.3	DEBIT
	A01132	Unemployment insurance for temporary staff	"	"
	A01140	Birth and death grants	"	"
	A01149	Other allowances and repayments	"	"
A012		PENSIONS AND ALLOWANCES	3.1.3	DEBIT
except	A01230	Insurance against sickness	3.1.2	DEBIT
A013		MISSION EXPENSES AND LOCAL TRAVEL COSTS	2.2	DEBIT
A014		SOCIO-MEDICAL INFRASTRUCTURE	2.3.9	DEBIT
except	A01401	Routine conversion and replacement of equipment of restaurants and canteens	1.1	DEBIT
	A01402	Exceptional conversion and replacement of equipment of restaurants and canteens	1.2	DEBIT
A015		EXCHANGES OF CIVIL SERVANTS AND EXPERTS	2.2	DEBIT
A016		EXPENDITURE ON SOCIAL WELFARE	3.1.3	DEBIT
A017		ENTERTAINMENT AND REPRESENTATION EXPENSES	2.3.9	DEBIT

Administrative expenditure in the general budget

Budget Section	Exceptions	Budget Heading	B.P. Classification	Direction of Flow
A018 except		STAFF SERVING OUTSIDE THE COMMUNITY	3.1.1	DEBIT
	A01850	Mission expenses	2.1	DEBIT
	A01810-30	Remuneration of other staff and payment for other services	2.3.9	DEBIT
	A01840	Entertainment allowances and expenditure by the medical and social services	3.1.3	DEBIT
A020 except		RENTS	2.3.6	DEBIT
	A02020	Water, gas, electricity and heating	1.1	DEBIT
	A02010	Insurance	2.3.1	DEBIT
	A02030-50	Cleaning, maintenance, fitting-out, security	2.3.9	DEBIT
	A02090	Other expenditure on buildings	"	"
	A02060/80	Acquisitions of immovable property, preliminary expenditure	7.1.a	DEBIT
A022 except but not: except		MOVABLE PROPERTY AND ASSOCIATED COSTS	1.2	DEBIT
	A0-225	Documentation and library expenditure	2.3.3.1	DEBIT
	A02250/1	Purchase of books and documentation and reproduction equipment	1.1	DEBIT
	A02254	Binding and upkeep of library books	2.3.9	DEBIT
	A02204	Electronic office equipment	1.1	DEBIT
	A02202	Hire of technical equipment and installations	2.3.6	DEBIT
	A02212	Hire of furniture	"	"
	A02232	Hire of vehicles	"	"
	A02203	Maintenance, use and repair of technical equipment and installations	2.3.9	DEBIT
	A02213	Maintenance, use and repair of furniture	"	"
	A02233	Maintenance, operation and repair of vehicles	"	"
	A02300	Stationery and office supplies	1.1	DEBIT
	A02351	Uniforms and working clothes	"	"
	A02350	Miscellaneous insurance	2.3.1	DEBIT
	A02320	Finance charges, bank charges	2.3.2	DEBIT
	A02330	Legal expenses	2.3.3.2	DEBIT
	A02352	Miscellaneous expenditure on internal meetings	2.3.9	DEBIT
	A02353	Departmental removals and associated handling	"	"
	A02359	Other operating expenditure	"	"
	A02340	Damages	4.8	DEBIT
	A02411/20	Installation of telecommunications equipment and material	1.2	DEBIT
	A02400/10	Postage and delivery charges, telecommunications subscriptions and charges	2.3.5	DEBIT
A02500 except		MEETINGS IN GENERAL	2.3.9	DEBIT
	A02510/11	Expenditure on meetings of committees	2.2	DEBIT
	A02521	Other commissions and committees operating within the ECSC	"	"
	A02540	"Youth Forum" of the European Communities	"	"
	A02550	Miscellaneous expenditure on the organisation of and participation in conferences	"	"
	A02551	Costs of the Institution's participation in conferences, congresses and meetings	"	"
	A02560	Costs of preliminary consultation meetings with trade union representatives	"	"

Administrative expenditure in the general budget

Budget Section	Exceptions	Budget Heading	B.P. Classification	Direction of Flow
A02600		STUDIES AND CONSULTATIONS	2.3.9	
A030 except	A03000 A03060 A03091	SUBSIDIES FOR BALANCING BUDGETS EURATOM subsidy for the Supply Agency (a) Town-twinning schemes in the EC Women's forum	4.10 X 2.3.9 "	DEBIT X DEBIT "
A03110		New premises for the European Foundation for the Improvement of Living and Working Conditions	7.1.a	DEBIT
A032 except	A03200 A03230 A03268 A0362	YOUTH AND EDUCATION (b) Cost of organising graduate traineeships with the institution Scholarships Educational establishments European schools	4.10 4.8 " " "	DEBIT DEBIT " " "
A034 except	A03420	PUBLISHING Subsidy for the Office for Official Publications (c)	2.3.3.1 X	DEBIT X
A035		MONITORING, SURVEYS AND ANALYSES	2.3.9	
A040 except	A04410 A04540	SUBSIDIES FOR BALANCING BUDGETS Publications Tax harmonization and computerised customs network	2.3.9 2.3.3.1 2.3.3.2	DEBIT DEBIT DEBIT
A050		COMPUTING	2.3.3.2	DEBIT
(d)	A06015 A06012/13 A06017 A06005 A06014/19 A06018 A06010 A06001-3 A06016 A06000/4 A06011	Stationery and office supplies Basic furniture and equipment and vehicles Furniture, equipment, accommodation Mission expenses Documentation and publication Postage and telecommunications Building rentals and charges Ancillary costs of outside staff Other administrative expenditure Non-Community staff costs and allowances Construction and purchase of buildings	1.1 1.2 " 2.1 2.3.3.1 2.3.5 2.3.6 2.3.9 " 3.1.1 7.1.a	DEBIT DEBIT " DEBIT DEBIT DEBIT DEBIT DEBIT " DEBIT DEBIT

Notes to the table on the previous page

(a) The flows relating to the subsidy for the EURATOM Supply Agency (lines A0-300) are eliminated. They are flows between institutions. This expenditure is entered in the accounts again and broken down according to kind in the section of the Communities' budget relating to the Agency. This subsidy has also been eliminated from the Agency's revenue. This information is contained at the end of volume II of the Revenue and Expenditure Account and Financial Statement in the annex concerning the Agency. The revenue in the operating account consists of the subsidy (cancelled) and bank interest. The expenditure items are salaries, allowances and social charges, current administrative expenditure and the balance of exchange gains and losses. The expenditure classification used is identical to that of the General Budget.

(b) The "YOUTH AND EDUCATION" chapter comprises aids to non-profit organisations, directly to households, and to institutions forming part of the "Community Institutions" grouping. The flows relating to this last category, such as "subsidies for the European Schools", ought to be eliminated because they are not in principle connected with the Balance of Payments. But in the absence of exhaustive information on the administrative expenditure of all the European Schools we have nevertheless included these subsidies; in this way we underestimate the balance of payments flows only in relation to these schools' own resources (either any subsidies from the States where they are based or financial contributions from the families using their services).

(c) Appropriations for the Office for Official Publications are shown elsewhere. We then have a breakdown of the Office's expenditure by nature which corresponds to the amount of expenditure entered

in line A03420 of the General Budget. The Office's expenditure appears in the computer file of Payments with details of its nature, and the records corresponding to the payment of the subsidy to the Office must be cancelled to avoid being counted twice.

(d) Chapter A060 contains all administrative expenditure relating to non-Community personnel.

B) Treatment of the administrative expenditure of the other institutions covered by the General Budget

The other institutions covered by the General Budget: the Parliament, the Council, the Court of Justice, the Court of Auditors, and indirectly the EURATOM Supply Agency and the Economic and Social Committee have only an administrative budget. These bodies' expenditure is presented in a classification very close to that of the Commission. There are, however, a few differences. For this reason, immediately following the table showing the breakdown of the Commission's administrative expenditure above (Table 2) there is a summary table (Table 3) showing the correspondences between the Commission's budget codes and those of these other bodies⁽¹⁾. The following table (no 4) gives the breakdown of expenditure peculiar to a single institution.

The Supply Agency and the Economic and Social Committee are something of a special case, because these two bodies are financed respectively by two lines of subsidy from the Commission and the Council. These two subsidy flows internal to the Institutions are therefore ignored in our balance on the debit side for the Commission and the Council and on the credit side for the Supply Agency and the ESC.

(1) In Table 3 on the following page, where there is no corresponding code for a particular institution this is because the expenditure does not appear in that institution's budget.

Administrative expenditure in the general budget

DETAILED TABLE 3: TABLE COMPARING THE EXPENDITURE CODES OF THE ADMINISTRATIVE BUDGETS OF THE VARIOUS INSTITUTIONS COVERED BY THE GENERAL BUDGET:

Commission Budget	Parliament	Council and E.S.C.	Court of Justice	Court of Auditors
A010	10	10	10	10
A01010	101	101	101	101
A01002			1002	1002
A0102/3	102/3		102/3	102/3
A01050	1005		1050	1050
A01003	1007		1003	
A01040	1004		104	104
A01052			1052	1052
A011	11	11	11	11
A01130	1130	1130	1130	1130
A01133	1146		1133	1133
A01101	1101	1101	1101	1101
A01132	1132	1132	1132	1132
A01140	1140	1140	1140	1140
A01149	1149	1149	1149	1149
A01141	1141	1141	1141	1141
A01181	121	1181	1181	1181
A01182	122	1182	1182	1182
A01170-3	1170			
A01174-6	1172	1175	1174-75	1175
A01120	151	112	112	112
A01180	120	1180	1180	1180
A01183	123	1183	1183	1183
A012	125-129	121	121-129	121-129
A01230			123	
A013	13	13	13	13
A014	14	14	14	14
A01401		1400	140	1400
A01402		1401		
A015	15			
A016	16	16	16	16
A017	24	17	17	17

DETAILED TABLE 3: (continued)

A020	200	200	200	200
A02010	201	201	201	201
A02020	202	202	202	202
A02030-50	203-5	203-4	203-5	203-5
A02090	209		209	209
A02060/80	206/8	208		
A022	22	22	22	22
A0-225	225	225	225	225
A02250/1	2250/1	2250	2250/1	2250/1
A02254	2254	2254	2254	2254
A02204	220	2204	2204	2204
A02202	2222	2202	2202	2202
A02212				
A02232	2232		2232	
A02203	2223		2203	2203
A02213	2213	2213	2213	2213
A02233	2233	2233	2233	2233
A02300	230	230	230	2300
A02351	2351	2351	2351	2351
A02350	2350	2350	2350	2350
A02320	232	232	232	232
A02330	233	233	233	233
A02352	2352	2352	2352	2352
A02353	2353	2353	2353	2353
A02359	2359	2359	2359	2359
A02340	234	234	234	
A02400/10	231	240/1	240/1	240/1
A02411/20	2110/1			
A025	250	25	25	25
A02550	255	255	255	255
A02551				
A02560				
A02600	26	26		26
A0305	272	272	272	272
A03200	294	2733		
A03230		294		
A034	270/1	270/1	270/1	270/1
A05000	210			21

DETAILED TABLE 4: BREAKDOWN OF THE LINES OF EXPENDITURE PECULIAR TO INSTITUTIONS OTHER THAN THE COMMISSION:

CODE	INSTITUTION	TITLE
CLASSED UNDER SUB-ITEM 2.3.3.3.-DEBIT		
3710	COURT OF JUSTICE	Legal costs
CLASSED UNDER SUB-ITEM 2.3.9 DEBIT		
1006	PARLIAMENT	Allowances to cover expenditure resulting from activities of members of the institutions other than those covered by special subsistence allowances for their work as MPs.
105	PARLIAMENT	Language and computer courses for Euro MPs
106	PARLIAMENT	Secretarial allowances for members of the Parliament
1103	PARLIAMENT	Secretarial allowances for permanent staff
2354	PARLIAMENT	Petty administrative costs of the Parliament
370	PARLIAMENT	Special expenses
105	E.S.C.	Language and computer courses for members of the Committee
CLASSED UNDER ITEM 4.10 DEBIT		
28	COUNCIL	Subsidies and holdings
299	PARLIAMENT	Other subsidies
CLASSED UNDER ITEM 7.1.a (increase in appropriations)		
297	COUNCIL	Council's contract with Belgium for the construction of the future Brussels building
EXCLUDED FROM THE BALANCE SHEET		
373	COUNCIL	Subsidies for the administration of the Economic and Social Committee

For the record we point out that the expenditure of the EURATOM Supply Agency financed by the General Budget subsidy is detailed in the final annex to volume II of the Commission's annual Revenue and Expenditure Account. The budget classification used is that of the General Budget.

III. TREATMENT OF COMMISSION OPERATING BUDGET EXPENDITURE

DETAILED TABLE 5: BREAKDOWN OF COMMISSION OPERATING BUDGET EXPENDITURE

Budget Section	Exceptions	Budget Heading	B.P. Classification	Direction of Flow
B-1		OPERATING APPROPRIATIONS EAGGF: Guarantee Section	4.6.1	DEBIT
of which	B1-31	"Accession" Compensatory Amounts	4.6.1.1	DEBIT
	B1-32	Compensatory Amounts for "trade in agricultural produce"		
except:	B1-3202	Amounts levied for imports by MS with an appreciated currency	4.1.6	CREDIT
	B1-3204	Amounts levied for exports by MS with a depreciated currency		
except	B1-1030	Coresponsibility levy on cereals producers	4.1.7	CREDIT
	B1-1032	Additional levy on cereals	"	"
	B1-1033	Reimbursement of additional levies	"	"
	B1-2070	Milk producers' financial contribution (linear levy)	"	"
	B1-2071	Additional levy	"	"
except	B1-360	Measures to combat fraud affecting the EAGGF	4.2.7	DEBIT
B2		STRUCTURAL OPERATIONS AND FISHERIES	4.7.1	DEBIT
except	B2-12	ERDF: Support framework	4.2.3	DEBIT
	B2-16	ERDF: Community initiatives	"	"
	B2-181	ERDF: Transitional measures		
except	B2-13	ESF: Support framework	4.2.4	DEBIT
	B2-17	ESF: Community initiatives	"	"
	B2-182	ESF: Transitional measures		
except	B2-19	STRUCTURAL ACTIONS UNDER REGULATION No 3275/90	4.2.8	DEBIT
	B2-20	INDUSTRIAL DEVELOPMENT PROGRAMME IN PORTUGAL	"	"
	B2-3	INTEGRATED MEDITERRANEAN PROGRAMMES (Additional contribution)	"	"
	B2-5	OTHER AGRICULTURAL OPERATIONS	"	"
	B2-6	OTHER REGIONAL OPERATIONS	"	"
but not	B2-3000	IMP: Preparation	2.3.9	DEBIT
	B2-302	IMP: Technical assistance	"	"
	B2-602/3	Regional studies	"	"
	B2-6149	Training and information	4.10	DEBIT
except	B2-7	TRANSPORT AND TOURISM	4.7.3	DEBIT
but not	B2-702/3	Transport observation and safety	4.2.8	DEBIT
	B2-704to10	Promotional studies and operations	2.3.9	DEBIT
except	B2-90	FISHERIES GUARANTEE FUND	4.6.1	DEBIT
but not	B2-91/92	Surveillance operations and international agreements	4.2.8	DEBIT
	B2-934	Biological studies in the fisheries sector	2.3.9	DEBIT

Remarks:

The main object of the section B1 appropriations is to act on agricultural prices and guarantee certain farmers sufficient income. They are therefore classed as operating subsidies and import subsidies. They may include the costs of storing produce, where this is done to influence prices.

These appropriations also include compensatory amounts. As the prices guaranteed by the common agricultural policy are set in ECU, these amounts are additional to the subsidies paid if the exporting Member States' currencies are revalued or the importing Member States' currencies devalued. These amounts are isolated in a sub-item of subsidies.

Conversely, the gains (in national currency) generated by revaluations of the currencies of importing countries or by devaluations of the currencies of exporting countries are compensated (negative flow of expenditure). They take the form of levies on production or imports paid to the Institutions.

Since 1975 a Council regulation has imposed a levy on cereals producers in order to limit surpluses. This "negative expenditure" is therefore credited to the institutions as transfers of "taxes on production". A ceiling may be set to these levies and they may be repaid, the repayment then being treated as a deduction from the credit flow and not as a subsidy. On the other hand, the repayment provided for under the set-aside scheme has been classed as a subsidy because it is not directly linked to the initial levy mechanism.

The fraud-prevention appropriations intended to improve the management of the Community system have been classed as international cooperation.

The purpose of section B2 of the budget is to act on production structures in agriculture, the agri-foodstuffs sector and fisheries (fleet renewal). However, a major part of the budget lines in this section does not correspond to direct aids for investment and has been reclassified elsewhere with other transfers.

Conversely, major structural action items under the ERDF or ESF correspond to aids for equipment and infrastructure works carried out by regional or local authorities and ought to be classed with aids to investment. This has not however been done

hitherto. Since the new Balance of Payments manual has introduced a distinction between current transfers and capital transfers, in future work a difference will have to be made between the Institutions' contributions to the infrastructure expenditure of public authorities and other expenditure not directly linked to the financing of a particular project.

Moreover, all the expenditure that is neither ERDF nor ESF expenditure and is not clearly shown as consisting only of aids to investment has been classed with international cooperation transfers. This category includes the Industrial Development Programme for Portugal (PEDIP) and the Integrated Mediterranean Programmes, among others.

In chapter B2-5, training appropriations are essentially subsidies paid to private administrations and non-profit institutions.

In chapter B2-6, the appropriations provided for cover cooperation between regions and specific operations in favour of a country (for example, the International Fund for Ireland) or local authorities (such as the cities of Lisbon or Palermo). These Community contributions may go to either public or private bodies. For want of information allowing the nature of the beneficiary to be identified, the total flow has been classed as other international cooperation transfers. However, the studies preliminary to such operations have been classed with Commission administrative expenditure (other services).

Chapter B2-7 is very heterogeneous in content. For the most part, it consists of financial support for the transport and tourism infrastructures and is classed with aids to investment, but in a sub-item called "other". The rest of the chapter corresponds either to cooperative operations between states or to expenditure on studies undertaken for the Commission before the projects were implemented.

Chapter B2-9 combines various operations in favour of fisheries. Part B2-93, however, which shows interventions by the European Fisheries Guidance Fund relating to production structures, is classed with aids to investment (except for line B2-934 financing studies). The other parts of the chapter cover either subsidies to producers or international cooperation expenditure.

Budget Section	Exceptions	Budget Heading	B.P. Classification	Direction of Flow
B3		SOCIAL OPERATIONS	4.2.8	DEBIT
except	B3-1080	European Centre for the Development of Vocational Training	X	X
	B3-1010/3	Exchanges of young people	4.8	DEBIT
except	B3-1019	European Foundation for Central and Eastern Europe	4.10	DEBIT
	B3-1030	COMETT	"	"
	B3-1090	Measures to support sporting events		
except	B3-3002	EURADIO promotional operations	2.3.3.1	DEBIT
	B3-301	Information	"	"
	B3-303/5	General Communication and Publication operations		
except	B3-201	Special operations in the cultural sector	2.3.9	DEBIT
	B3-401	Labour and employment market studies		
	B3-430	Measures in the field of public health protection	"	"
	B3-432	European safety year		
	B3-440	Measures to combat drug abuse	"	"
except	B3-4013	Action in favour of the unemployed in the textile industry	4.8	DEBIT
	B3-4312	Assistance for victims of accidents in the "Coal and Steel" sector		
	B3-411	Freedom of movement for workers	"	"
but not	B3-4111	Administrative Commission measures for Social Security for Migrant Workers	4.10	DEBIT
except	B3-400	Social dialogue and the European social dimension	4.10	DEBIT
except	B3-412	Exceptional financial support in favour of Greece	4.7.3	DEBIT

Remarks:

For the most part, social expenditure (section B3) is made through the public authorities of the Member States, and for this reason it is classed as international cooperation.

However, for some lines the final beneficiary can be identified:

- In the case of a household, the flow is reclassified as sundry current transfers.

- In the case of an institution whose resources are financed mainly by the European Institutions, the flow will be treated as internal to the Institutions and eliminated from the Balance.

- In the case of a non-profit institution to which the Institutions merely make a financial contribution, the flow will be classed under the transfer heading explicitly provided in our classification ("current transfer to PNPI [private non-profit institutions])."

Finally, there are a number of budget lines for miscellaneous expenditure: payment of costs of meetings, organising formal consultations between experts and officials of the various Member States and various studies etc. In general, studies account for most of this expenditure, which has therefore been classed as "other services". When the heading of the budget line refers to costs of providing information for the public, the flow has been classed as "information services".

Treatment of Commission operating budget expenditure

Budget Section	Exceptions	Budget Heading	B.P. Classification	Direction of Flow
B4		ENERGY, EURATOM NUCLEAR SAFEGUARDS AND ENVIRONMENT	2.3.9 "	DEBIT "
except	B4-100	New technology projects in energy	4.7.3	DEBIT
except	B4-320	LIFE (financial instrument for the environment)	4.6.3	DEBIT
except	B4-1041 B4-300-2 B4-305 B4-3060	Exchanges and transfers of technology Actions relating to the environment: ACE, ACNAT, MESPA International conventions Environmental projects	4.2.8 "	DEBIT "
except	B4-3061/3 B4-3080 B4-3101	Subsidies to European organisations Protection of animals European Environment Agency	4.10 "	DEBIT "
except	B4-3062	Publications and activities for environmental awareness	2.3.3.1	DEBIT
except	B4-202	EURATOM nuclear safeguards: materials and equipment	1.	DEBIT
except	B4-200	On-site inspections and control missions	2.2	DEBIT
B5		CONSUMER PROTECTION, INTERNAL MARKET, INDUSTRY AND TECHNOLOGICAL INNOVATION	2.3.9	DEBIT
except	B5-1010 B5-3240	Representation in and subsidies to consumer associations Aid to organisations of Small and Medium-sized Enterprises	4.10 "	DEBIT "
except	B5-2 B5-4130	Aid to reconstruction Special economico-financial instrument for textiles	4.6.3 "	DEBIT "
except	B5-33	Action in the field of financial engineering	4.7.3	DEBIT
except	B5-102	Consumer information	2.3.3.1	DEBIT
except	B5-103 B5-4040 B5-411	Implementation of directives EUREKA Operations relating to industry	4.2.8 " "	DEBIT " "
except	B5-4023	TEDIS	2.3.3.2	DEBIT

Remarks:

Most of the lines in sections B4 and B5 are for quite a small amount. They are intended for financing studies and are therefore classed as "other services" except where the title makes explicit reference to a specific service provided for in our classification: computing service, information service, etc. However, credits for the development of new energies are of a sufficient amount not to be considered as current study expenditure or purely experimental

operations. They have been classed with aids to investment because they are associated with specific production projects.

The credits provided for the LIFE programme and the aids for the reconstruction of areas affected by earthquakes have not been classed as aid to investment because they constitute interest subsidies.

Treatment of Commission operating budget expenditure

Budget Section	Exceptions	Budget Heading	B.P. Classification	Direction of Flow
B6		RESEARCH AND TECHNOLOGICAL DEVELOPMENT	2.3.3.4	DEBIT
except	B6-11	JRC staff	3.1	DEBIT
except	B6-121	JRC Administrative and technical infrastructure	1.1	DEBIT
except	B6-122	JRC Scientific support	2.3.9	DEBIT
except	B6-123	JRC Means for constructing major installations	1.2	DEBIT
except	B6-3/4	JRC Direct operating appropriations 1990-1994 and 87-91 programmes	1.and 2.	DEBIT
except	B6-7	Dissemination and exploitation of results	2.3.3.1	DEBIT
except	B6-82	International cooperation	4.2.8	DEBIT
B7		COOPERATION WITH THIRD COUNTRIES	4.2.8	DEBIT
except	B7-4	Cooperation with Mediterranean countries	4.7.3	DEBIT
	B7-4086	Migration observatory	2.3.9	DEBIT
	B7-4060	Financial assistance to the West Bank and Gaza territories	4.8	DEBIT
	B7-3005	Promotion of investment in Asian developing countries	4.7.3	DEBIT
	B7-3010	Financial Cooperation with Latin American developing countries	"	"
	B7-5024	Coverage of the cost of contributions to the capital of the Common Fund for Commodities owed by certain developing countries	"	"
	B7-6100	Provision of paid-up shares of the subscribed capital of the EBRD	7.1.a	DEBIT
except	B7-5021	Support operations in the external relations field	2.3.9	DEBIT
	B7-5030	Seminars on the generalised system of tariff preferences	"	"
	B7-5090	Preparations for the implementation of Community aid	"	"
	B7-5091	Evaluation of Community aid	"	"
except	B7-5032	Promotion of European public awareness	2.3.3.1	DEBIT
except	B7-3014	Training operations for nationals of Latin American developing countries	4.8	DEBIT
	B7-3020	Aid towards self-sufficiency for refugees and displaced persons	"	"
	B7-5000	Aid to disaster victims in developing countries	"	"
	B7-5001	Humanitarian operations	"	"
	B7-5033	Training periods at the Commission	"	"
except	B7-5010	Contribution to NGO schemes concerning developing countries	4.10	DEBIT
	B7-5011	Contribution to the purchase of food and seeds by NGOs	"	"
	B7-5070	Programme of positive measures regarding South Africa	"	"
	B7-5073/5	EEC aid to non-governmental organisations	"	"
	B7-5078	Subsidies to support the democratisation process in Chile	"	"
	B7-5092	Support for the European Centre for Global Interdependence and Solidarity	"	"
	B7-5095	Operating subsidy for the European Association for Cooperation	"	"
B8		EXPENDITURE IN SUPPORT OF COMMUNITY OPERATIONS	2.3.9	DEBIT
B-0		REPAYMENTS, GUARANTEES, RESERVES	4.7.3	DEBIT
except	B0-10	Repayment for depreciation of stocks	4.6.4	DEBIT
	B0-11	Refunds and financial compensation	4.2.7	DEBIT

Remarks:

Section B6 contains all research and development appropriations. These appropriations may be divided into four categories far from equal in importance.

The most important are the "indirect action" appropriations forming part of multi-annual framework programmes drawn up by the Commission. They represent the Communities' contribution to national programmes. Although the qualifier "indirect" clearly shows that the Commission is not the prime contractor, this expenditure has not been classed as cooperation transfers in favour of the States but under the heading "services" ("Research and Development" item). Also included are the activities covered by chapter B6-8 whereby the Commission gives support by paying directly for research, association, study, integrated project, audit, expert and service contracts, etc. These ought perhaps to be broken down more carefully using cost accounting information. However, they are only a very small amount compared with the indirect action appropriations (2 to 3%). For this reason, all these flows have been classed as "other services" except for budget heading B6-82 "International Cooperation", which in our balance appears in a sub-item of transfers.

Chapters B6-1 to B6-4 represent research expenditure for which the Community is the prime contractor. These are direct operating appropriations. These activities are carried out under the auspices of the Joint Research Centre. The expenditure is assigned to the various merchandise and service headings on the basis of further information supplied by the accounts department of the Ispra Joint Research Centre.

Finally, chapter B6-7 "Dissemination and exploitation", which is of only marginal importance, has been classed with information services.

Section B7 covers all cooperation programmes with third countries and in particular developing countries. However, chapter B7-1 notes for the record the European Development Fund action intended for cooperation with the ACP Countries signatory to the Lomé Convention. These flows are treated separately using the EDF's annual management reports.

The vast majority of flows in this section of the Commission's Budget are classed as other international cooperation transfers. However, following the logic that has prevailed for the treatment of the previous sections, the flows have been reclassified as sundry current transfers or transfers to PNPI where the final beneficiaries of the aids have been identified as being either households or non-governmental organisations. Finally, certain marginal

expenditure has been identified as study costs directly incurred by the Community and is classed as services.

The chapter B7-4 expenditure concerning cooperation with the Mediterranean countries is essentially financial cooperation appropriations constituting aids to investment and must be classed with capital transfers.

Section B8 of the operational budget contains all the appropriations for the Commission's activities in support of the structural policies implemented by the Community. For each line of this section the budget details these appropriations according to whether they are intended to cover staff, publication, accommodation or other costs. These appropriations allow service companies to be employed for non-permanent tasks involved in the preparation or follow-up of a particular operation.

Section B-0 of the budget allows the Commission, through its cash resources in particular, to service debt in the place of a defaulting debtor for whom it guaranteed a loan. It may step in in this way either to pay interest or to repay capital; in the absence of information enabling the two flows to be distinguished, they will be classed as capital transfers. If only interest payments due were involved, these flows would have to be classed with current transfers.

Financial compensation is classed in the sub-item "international cooperation transfers", which our classification includes specifically for this purpose.

Similarly, refunds to Greece, Spain and Portugal have been treated as current international cooperation transfers and not as repayments of debt, even though it was originally provided in these various countries' accession treaties that a reducing portion of their contributions would be returned to them for a transitional period of five years.

Reimbursements for losses on public stocks of agricultural produce have been treated as an operating subsidy to the national commercial sectors responsible for the storage and disposal of agricultural produce.

These refunds to Member States are therefore not found in capital flows. However, this expenditure was prefunded by the Member States in 1987 and 1988. One quarter was repaid by the Commission

each year between 1989 and 1992. However, at the time these advances were not treated as subsidies from the Community Institutions to the national

economies and included in the Commission's liabilities as debts to Member States.

IV. VALUATION OF DEBIT AND CREDIT INTEREST FOR THE INSTITUTIONS COVERED BY THE GENERAL BUDGET

The credits correspond to the income from financial assets appearing in the Commission balance sheet (volume II of the accounts) - including since 1991 the accounts of the Joint Research Centre - and the Communities' consolidated balance sheet (volume IV of the accounts).

As loans are only partly financed from budget resources, the Commission raises funds on the financial markets. This gives rise to interest payments that appear on the debit side.

In the case of loan transactions financed from borrowing, the same documents will generally provide information on the interest paid and the interest received.

We shall therefore look at the treatment of these credit and debit flows simultaneously.

There are three main categories of interest-bearing assets. We shall look at them in turn. Contributions to the EBRD and to the capital of joint ventures under the "European Community Investment Partners" (E.C.I.P.) programme do not generate income.

A) Cash accounts

A number of these may give rise to bank interest. To this we add the income from funds invested by the Assembly, the Council, the Commission, the Court of Justice, the European Schools and the Institutions' Staff Sick Fund as they appear in the Consolidated Balance Sheet of the Communities.

The interest received in this connection has already been entered as revenue in the General Budget:

The amounts shown under chapter 52 correspond to the income from investments of funds by the Institutions covered by the General Budget. These flows are broken down geographically according to where the institutions are located.

B) Loans on budget appropriations

This heading essentially includes loans granted in the context of cooperation with third countries:

- Loans on special terms
- Venture capital transactions with countries of the Mediterranean basin.

- A special financial assistance loan to Turkey as part of the support given to the countries affected by the Gulf crisis.

- Loans to migrant workers.

The revenue in chapter 81 covers:

- repayments and interest on loans to improve housing conditions for migrant workers.

- repayments and interest on loans and venture capital accorded to the developing countries (excluding ACP).

For this section a distinction must be made between interest and repayments. Useful information is found in the Annex to volume II of the accounts for loans managed directly by the Commission and in the special section of the EIB balance sheet for loans administered by the bank on the Commission's behalf. The EIB's notes make it possible to identify the capitalized interest that must be taken into account both as income from capital in the current balance and as new loans in the capital balance.

Finally, the house-purchase loans granted to officials from the Community's own funds ⁽¹⁾ generate only a very small amount of interest. The repayments and interest on staff house-purchase loans are also found in chapter 81.

C) Loans from borrowed funds.

For this category a parallel valuation has to be made of the credit interest flows and the debit flows corresponding to the repayment of the loans.

The main transactions are:

- Current loans for medium-term financial support for the balances of payments of Member States.

- Medium-term financial assistance loans granted for modernising the economies of the countries of central and eastern Europe.

- Financial assistance loans to Algeria and Israel.

- Euratom loans.

- "NCI" loans for promoting investment in the Community.

(1) use of former ECSC pension fund

As in the case of loans financed from budget resources, valuations have to be made for those financed by borrowing. These calculations firstly allow the flows relating to the capital balance (repayment) to be separated from those relating to the current balance, and secondly they allow the flows to be broken down geographically.

The various tables used to make these valuations are reviewed below.

1. List of tables in volume II of the revenue and expenditure accounts⁽¹⁾ detailing lending and borrowing operations:

TABLES 1 and 2: COMMUNITY SUPPORT FOR BALANCES OF PAYMENTS

a) loans taken out, page 756-757

Information contained in the table:

Year and description of the loan, amount, currency, duration, interest rate, amount outstanding at start of year, amounts of loans and repayments for the year in currency, amount outstanding at end of year and exchange value in ECU

b) loans granted, page 758 and 759

Year and description of the loan, borrowing country, amount, currency, duration, interest rate, amount outstanding at start of year, amounts of loans and repayments for the year in currency, amount outstanding at end of year in currency and exchange value in ECU

TABLE 3: FINANCIAL ASSISTANCE TO THIRD COUNTRIES (page 760)

Single borrowing and lending table

Information contained: country, tranche of transaction, date, amount, duration, expiry date, borrowing rate, lending rate, position at end of year, amount disbursed and repayment made during the year, position at end of year.

TABLES 8 and 9: COOPERATION WITH THIRD COUNTRIES:

LOANS ON SPECIAL TERMS (page 772) AND VENTURE CAPITAL (pages 773 to 775).

These loans are managed by the EIB, and further information is given in the special EIB section.

Information available: beneficiary country, purpose of the loan, amount decided, amount signed for, duration, interest rate, year of first redemption, position at start of year, amounts disbursed and repaid in the year, position at end of year

TABLE 10: POSITION OF "EUROPEAN COMMUNITY INVESTMENT PARTNER" (ECIP) ACTIVITIES, page 776

This table shows the respective amounts of advances, loans and participatory loans. At the moment no flow is attributed to income from capital.

TABLE 11: LOANS GRANTED AND REPAYMENTS MADE AND AMOUNTS OUTSTANDING FOR MIGRANT WORKERS (page 777)

Information available: currency loaned, debtor bank, year of loan, interest-free years, interest rate, initial capital, amount outstanding at start of year, repayment, amount outstanding (capital and interest) at end of year, exchange value in ECU of capital still to be repaid. The amount of repayments and interest to be recovered for the year appears in line 8110 of the General Budget (revenue).

There is no special information for financial assistance loans to the Gulf States. There were no interest payments or repayments. The amount of claims for the financial year is zero. This appears in chapter 81 of budget revenue.

Interest received and paid on loans financed by borrowing and managed by the Commission is valued on the basis of the information contained at the end of volume II of the revenue and expenditure accounts. There are summary tables allowing a correct estimate to be made of the interest amounts with a geographical breakdown based on the currency borrowed. For the largest loans (Support for Balances of Payments, aids to countries of Eastern Europe) the headings clearly show the geographical allocation.

2. Summary tables of loans managed on mandate by the EIB which are not presented in detail.

These tables concern borrowing and lending in connection with the NCI and Euratom in volume II.

TABLE 4: BALANCE SHEET OF EURATOM BORROWING AND LENDING ACTIVITIES (page 762).

⁽¹⁾ page numbers refer to the 1992 volume of accounts

TABLE 5: EXPENSE AND EARNINGS ACCOUNT FOR EURATOM FINANCIAL ACTIVITIES (page 763)

TABLE 6: BALANCE SHEET OF NCI BORROWING AND LENDING ACTIVITIES: FOR THE NORMAL NCI AND FOR THE CASH NCI (page 766)

TABLE 7: NCI COST AND INCOME ACCOUNT (pages 767 and 768).

The cumulative surpluses from the NCI and EURATOM borrowing/lending activities are found in the "Permanent Capital" heading of the consolidated balance sheet in volume IV.

Tables 4 and 6 essentially give the outstanding amounts of loans on the assets side and the outstanding amounts of long and medium term debts on the liabilities side.

These accounts and balance sheets for NCI / EURATOM activities and the notes appended to them allow the flows internal to the Institutions between the Commission and the EIB, financial commissions in particular, to be eliminated from the balance. They also allow a correct interpretation to be given to the heading of the special section of the EIB balance sheet.

In order to determine the total amount of interest received and paid in connection with these activities and the geographical breakdown of these flows, information provided by the EIB direct is used, since it is responsible for the financial management of these activities.

V. ANALYSIS OF ADMINISTRATIVE EXPENDITURE OF COMMUNITY INSTITUTIONS NOT COVERED BY THE GENERAL BUDGET

1. EDF revenue and expenditure:

The expenditure should already have been dealt with, since it appears in the Commission's operating budget, but the General Budget indicates it only as a token entry in chapter B7-1. In fact, only the administrative costs of Commission delegations, formerly charged to the EDF, are now entered in part A of the General Budget. The only access to the reality of EDF payments is in the annual communication from the Commission to the Court of Auditors, the Parliament and the Council.

The technique consists of consolidating the statement of uses and resources for each Fund in progress. EDFs are concluded for a period of five

years. In fact, payments are spread over a much longer period. In 1991 only the first four Funds had been closed.

All provisional or final transfers between accounts of different EDFs are cancelled.

Expenditure includes all orders sent to banks on 31 December. For local expenditure recorded in ACP countries the amount shown is limited to payments made and notified to the Commission. The amount of the omission is negligible. The funds (repayable and non-repayable aids, stabex, sysmin and administrative and financial costs relating to the various projects) are shown in full in table D, "Authorizations", which breaks the payments down by beneficiary ACP country and OCT.

	B.P. classification	Direction of flow
Resources:		
Advances (reduction) to other EDFs	X	X
Contributions from Member States	4.2.2	CREDIT
Sundry payables (increase)	8.4.a	CREDIT
Unsettled claims (reductions)	X	X
Unsettled claims (interest being checked)	X	X
Sundry revenue	3.2.1	CREDIT
Replenishment of Stabex resources	4.2.5	CREDIT
Transfers received from previous EDFs (increase)	X	X
Uses:		
Non-repayable aids (grants)	4.2.5	DEBIT
Repayable aids		
- special loans	7.2.a	DEBIT
- venture capital	7.1.a	DEBIT
Other current assets (increase)	X	X
Increase in bank accounts	8.1.a	DEBIT
Sundry payables (reduction)	8.4.a	DEBIT
Advances to subsequent EDFs	X	X
Debts to previous EDFs (reduction)	X	X
Administrative and financial costs	2.3.9	DEBIT
Unsettled claims (increase)	X	X
Sundry revenue (reduction)	8.4.a	DEBIT
Resources transferred to subsequent EDFs	X	X
Stabex	4.2.5	DEBIT
Sysmin	4.2.5	DEBIT

There are four types of table with geographical breakdown:

- A Appropriations
- B Decisions (primary commitments)
- C Delegated credits (secondary commitments)
- D Payments (authorizations)

These tables show annual flows and total flows since the start of each EDF. It is the annual data from Table D that must be brought into the balance of the Institutions.

Financial contributions are entered on the basis of the amounts credited to the special accounts opened in the name of the Commission by Member States during the financial year. The geographical breakdown of the contributions is given in each EDF annual report.

The other revenue is calculated from the amounts actually received during the financial year. Sundry revenue consists mainly of interest on "Stabex" funds invested, more rarely of refunds of overpayments on aids. These refunds, Stabex replenishments, are placed in the same international cooperation item as "Stabex" payments, but on the credit side. In fact, Stabex is an aid that may be repaid under certain conditions. The repayment is not therefore mandatory as with a conventional loan. It has not therefore been put in the capital balance but in the current account balance.

Repayable aids are loans on special terms and contributions for the formation of venture capital. The former finance infrastructure expenditure and are granted for very long periods (40 years) with repayment deferred for 10 years and a very low rate of interest. The latter finance "acquisitions of holdings in development institutions, ... the strengthening of the equity capital of undertakings and quasi-equity contributions". These aids are managed on behalf of the EDF by the EIB, which levies commission. This commission constitutes flows between institutions (from the EDF to the EIB) which have to be eliminated; thus, the amount shown as administrative and financial costs has to be corrected.

The information from the EIB contained in the special section of the EIB Balance Sheet does not always tally with that in the Commission communication. The two sources must be reconciled.

The various amounts payable represent payment orders authorized but not yet executed when the account was closed. These payments are therefore already shown under expenditure, but as they have not yet been executed they are placed in the short term capital balance (as increase in liabilities).

The revenue to be settled is often interest not taken into account because considered as interest earned but not yet paid.

2. ECSC revenue and expenditure

The ECSC produces an annual report for all those of its activities not covered by the General Budget.

Two main fields are involved. The most important of these is the raising of financial resources and their redistribution in the form of loans for modernising the coal and steel sectors. It essentially involves capital flows and the associated flows of revenue. We shall consider only interest here, capital flows being dealt with below. The second field is covered by the ECSC Operating Budget.

The table below results from the 31 December profit and loss account plus the various notes to which it refers; it is the main source for drawing up the Current Account Balance for ECSC operations.

However, the amounts appearing in this account cannot be taken over unchanged to get the balance of payments data, especially where interest is concerned. In fact, the amounts in this table represent interest earned. For the balance of payments we shall correct them for the variations in interest earned but not paid (found in the balance sheet). Moreover, we shall also have to correct this amount for the gains and losses caused by exchange rate fluctuations affecting the value of the interest earned but not paid between the time of entry in the accruals and deferred income section of the balance sheet and the time they were actually paid.

We have to correct the amount of the issue and payment premiums. These are made subject to depreciation in order to spread the load over the full duration of the loan. It will therefore be necessary to add to the amount appearing in the profit and loss account the increase from one year to the next in the undepreciated costs shown on the assets side of the balance sheet.

Finally, coupons and bonds not yet presented for encashment must, if at all possible, be included. These amounts are a real charge that must appear in the balance and offset a notional flow of short-term debts. Also, these uncashed coupons, where prescribed, will be treated as a resource classified as "sundry current transfers". This will then be offset by a movement cancelling short-term debts.

The detail of the various types of interest under revenue is very important for the geographical breakdown:

- the largest amount can be broken down very precisely because the geographical distribution of the loans is very well known; it is given in various tables annexed to the balance sheet.

- the amount of bank interest is more difficult to break down; in the absence of precise information it has been done on the basis of the location of the Community office.

- lastly, the interest on the investment portfolio is divided on the basis of the information available on the composition of the portfolio. The detail by type of investment is given in note 12 (page 60) in the 1992 report.

- the result for the previous year paid into reserves is included in the return on capital paid to the Member States. This flow is broken down pro rata to the Member States' shares of the reserves. To compensate, the capital balance will show a flow from the Member States to the Institutions. This is justified by the fact that when new members join the Community they are invited to reconstitute their share in the reserves.

Exchange gains and losses, and variations in marketable securities and portfolio investments are included in investment income only where they are actually made and are no longer just potential.

Levies must also be corrected for the balance. In fact, revenues include levies declared in November and December that will not be payable until after 31

December. The correction is easy to make because these amounts declared but not yet payable appear on the assets side of the balance sheet in an item of prepayments and accrued income. The geographical distribution is given in the table attached to the report entitled: "BREAKDOWN OF REVENUE FROM LEVIES BY SECTOR AND BY MEMBER STATE".

Transfer costs are not measured directly by the variation in legal liabilities on 31 December⁽¹⁾. The detail is provided in note 15 for the different types of liabilities. The geographical breakdown is made on the basis of information on the liabilities remaining at the end of the year and the new liabilities for the year on pages 84 to 90 of the annexes to the financial report. The revenue will not take account of cancellations of liabilities since, on the uses side, it has already been deducted from liabilities to give only the actual payments.

Finally, in moving from the profit and loss account to the balance of payments, all items which entail only entries in the balance sheet without any movement of funds as well as the contribution paid to the Commission for administrative costs (not a balance of payments flow, the counterpart also having been removed from the Commission's revenue) must be eliminated.

(1) Payments for year n = (Liabilities on 31/12/n-1) + new liabilities for the year - cancellations - (Liabilities on 31/12/n).

ECSC PROFIT AND LOSS ACCOUNT

COSTS	B.P. CODE	FLOW	INCOME	B.P. CODE	FLOW
Interest and charges	3.2.1	DEBIT	Interest - interest on loans - bank interest - interest on fixed income securities	3.2.1	CREDIT
Issuing and repayment costs	3.2.1	DEBIT	Payment and repayment premiums	3.2.1	CREDIT
Commissions paid	2.3.2	DEBIT			
Exchange losses made	3.2.1	DEBIT	Exchange gains made	3.2.1	CREDIT
Capital loss on securities	3.2.1	DEBIT	Capital gain on securities	3.2.1	CREDIT
Corrections for marketable securities	X	X	Adjustments to corrections	X	X
Administrative costs	X	X			
Value adjustments on tangible assets	X	X	Recovery of adjustments to claims and provisions	X	X
Other operating costs			Other operating income		
- loan costs	2.3.2	DEBIT	Revenue from prescribed coupons	4.8	CREDIT
- SWIFT costs	2.3.3.1	DEBIT	Rent on buildings	3.2.2	CREDIT
- other	2.3.9	DEBIT	Sundry	2.3.9	CREDIT
Corrections to claims	X	X			
Provision for liabilities and charges					
Extraordinary charges	2.3.9	DEBIT			
Revaluation reserves	X	X			
Legal liabilities			Operating Budget income		
- Readaptation	4.7.3	DEBIT	Levy	4.1.5	CREDIT
- Research	4.7.3	DEBIT	Fines	4.8	CREDIT
- Art. 54 premiums	4.6.3	DEBIT	Cancellation of liabilities	X	X
- Art. 56 premiums	4.6.3	DEBIT	Sundry	4.8	CREDIT
- Iron and steel industry	4.7.3	DEBIT			
- Coal industry social	4.7.3	DEBIT			
Allocation to reserves	X	X	Withdrawals from reserves	X	X
Result for the financial year	X	X			

3. EIB revenue and expenditure

EIB PROFIT AND LOSS ACCOUNT

HEADINGS	Sign of Flow	B.P. classification	Direction of Flow
1. Interest and similar income (J*)	+	3.2.1	CREDIT
2. Interest and similar charges	-	3.2.1	DEBIT
3. Commissions received (K)	+	2.3.2	CREDIT
4. Commissions paid	-	2.3.2	DEBIT
5. Result from financial operations	+/-	2.3.1	CREDIT
6. Other operating income	+	2.3.2	CREDIT
7. Administrative overheads (L)			
- staff costs	-	3.1	DEBIT
- other administrative costs	-	1. et 2.	DEBIT
8. Value adjustment	+/-		
- on issuing and repayment costs		3.2.1	CREDIT
- on buildings and on net purchases of plant and equipment (D)		1.2 1.1 et 7.1.a	DEBIT
9. Allocations to the banking risk fund	+/-	X	X
10. Result of ordinary activities	+/-	X	X
11. Net capital loss/capital gain from the valuation of the Bank's assets	+/-	X	X
12. Result for the financial year (M)	+/-	X	X

(*) the letter in brackets refers to the annexes to the revenue and expenditure accounts. The reference may of course change from one annual report to another; those in the table above refer to the last report dated 1992.

The corrections to interest are of the same kind as made to the ECSC data. In addition, note J gives the geographical breakdown of the interest received.

Note K gives the geographical breakdown of commissions, allowing commissions received from other institutions, in particular for managing Commission and EDF loans and borrowing, to be cancelled under resources.

The notes attached to the balance sheet do not give a geographical breakdown of the interest paid. However, Table R in the annex to the financial statements gives the breakdown of funds raised according to currency and types of resources (long- and medium-term public borrowing, private borrowing, medium term bills, short-term commercial paper). The breakdown by geographical place of issue is given for public borrowing. This information is provided every

year for new transactions. The duration and nominal interest rate of borrowings is used to calculate a geographical distribution key for the funds raised, outstanding debts, repayments and interest paid.

As with the ECSC, the result paid into reserves is included in the investment income paid by the EIB. The EIB makes a major administrative surplus every year, which is not distributed to Member States. It is paid into a so-called "supplementary" reserve and then incorporated into the capital when capital increases are made. The geographical breakdown of this notional distribution is proportional to each Member State's holding in the equity capital. This flow is offset by a reverse flow in the capital balance.

Note L allows a value to be given to gross wages and actual or imputed social security contributions in the compensation of the Bank's employees. It also gives a valuation of the overheads, divided on a flat rate basis between the items "merchandise" and "other services".

Finally, note D shows acquisitions of land, buildings and technical equipment.

VI. VALUATION OF FLOWS IN THE CAPITAL BALANCE

Most of the documents containing the information required for drawing up the Capital Balance have already been used in the section dealing with the estimate of interest flows in the Current Balance, the estimate of capital flows not needing to be separated from that of the income they generate.

However, the main points of the way the data are dealt with will be reviewed. This will be very brief in

the EDF's case, since genuine lending operations amount to only a very small part of its activities so far as the capital balance is concerned. How these few flows are dealt with has already been explained in the section devoted to this institution (see table on page 26).

The rest of this document explains the treatment of flows concerning the Commission, ECSC and EIB.

a) The EDF

E.D.F. CAPITAL BALANCE

	INTRA		EXTRA	
	CREDIT	DEBIT	CREDIT	DEBIT
II. FINANCIAL OPERATIONS	(5) + (6) + (7) + (8)	(5) + (6) + (7) + (8)	(5) + (6) + (7) + (8)	(5) + (6) + (7) + (8)
5. DIRECT INVESTMENTS	X	X	X	X
6. PORTFOLIO INVESTMENTS	X	X	X	X
7. OTHER LONG-TERM CAPITAL	(7.1) + (7.2) + (7.3)	(7.1) + (7.2) + (7.3)	(7.1) + (7.2) + (7.3)	(7.1) + (7.2) + (7.3)
7.1 Other securities				
a) Changes in assets				
EDF risk capital	(a')	(b')	(a)	(b)
b) Changes in liabilities	X	X	X	X
7.2 Medium and long-term loans				
a) Changes in assets				
EDF quasi-capital aid	(c')	(d')	(c)	(d)
b) Changes in liabilities				
7.3 Insurance technical reserves	X	X	X	X
8. SHORT-TERM CAPITAL	(8.1) + + (8.4)	(8.1) + + (8.4)	(8.1) + + (8.4)	(8.1) + + (8.4)
8.1 Sight deposits				
a) Changes in assets	(e)	(e')		
b) Changes in liabilities	X	X	X	X
8.4 Short-term loans				
a) Changes in assets	(f)	(f')		
Advances to Member States, etc.				
b) Changes in liabilities	(g)	(g')		
Advances from Member States				

Further information regarding flows in the Capital Balance is given in the notes below:

Notes a and b

The only problem in estimating the flows for venture (risk) capital is the need to ensure consistency between the information drawn from Table D of annual payment authorizations in the EDF annual report and that contained in the special section of the EIB balance sheet (note 6 for Yaoundé Conventions and note 7 for Lomé Conventions).

For the valuation of the new payment of venture capital (flow b) it is necessary to eliminate the effect of exchange rate variations on the amounts outstanding.

The geographical breakdown of flows (intra-extra) is made solely on the basis of the information in the Commission's report on the EDF. Only flows for the French OCT have to be classed as intra flows (b') in line with the French Balance of Payments; those for the Netherlands Antilles territories and territories under United Kingdom authority remain with extra-Community flows.

On the other hand, repayments are valued from EIB information. Notes 6 and 7 give the cumulative amount of repayments at the end of the year. The difference between two successive balance sheets gives the flow for the year. These cumulative amounts are given after correction for exchange rate adjustments.

The geographical breakdown of repayments is made arbitrarily using the same distribution formula as for Community payments. This approximation is of little consequence given the small amount of these flows.

Notes c and d

These are loans on special terms. The comments made in notes a and b also apply for these items.

For the record, it will be recalled that the EIB gives the cumulative amount of capitalized interest both for the flows referred to in notes a and b and for those referred to in notes c and d, and these ought to be entered on the credit side for the Institutions in the Current Balance and on the debit side in the Capital Balance. These flows are however very small and have no effect on the balance (the flow for the last two years is ECU 350,972).

Notes e, f and g

The flows of short-term capital are valued from the difference between two consolidated balance sheets of the different EDFs following the method previously described (see page 26 of the publication). The flows are shown under credit or debit depending on the sign of these differences.

For want of precise information on their origin or geographical destination, all these flows are ascribed to the BLEU.

b) the General Budget

GENERAL BUDGET CAPITAL BALANCE

	INTRA		EXTRA	
	CREDIT	DEBIT	CREDIT	DEBIT
II. FINANCIAL OPERATIONS	(5) + (6) + (7) + (8)	(5) + (6) + (7) + (8)	(5) + (6) + (7) + (8)	(5) + (6) + (7) + (8)
5. DIRECT INVESTMENTS	X	X	X	X
6. PORTFOLIO INVESTMENTS				
Bonds (F50)				
a) Changes in assets	X	X	X	X
b) Changes in liabilities	(a)	(b)	(a')	(b')
Bonds issued by the Commission				
7. OTHER LONG-TERM CAPITAL	(7.1) + (7.2) + (7.3)	(7.1) + (7.2) + (7.3)	(7.1) + (7.2) + (7.3)	(7.1) + (7.2) + (7.3)
7.1 Other securities				
a) Changes in assets				(c)
Commission securities				
b) Changes in liabilities	X	X	X	X
7.2 Medium and long-term loans				
a) Changes in assets				
- Euratom loans	(d)	(e)		
- EEC loans				
▪ Balance of Payments	(f)	(g)		
▪ N.C.I.	(h)	(i)		
▪ Third country loans on special terms			(j)	(k)
▪ Migrant workers, etc.	(l)	(m)		
b) Changes in liabilities	(n)	(o)	(n')	(o')
7.3 Insurance technical reserves	X	X	X	X
8. SHORT-TERM CAPITAL	(8.1) + + (8.4)	(8.1) + + (8.4)	(8.1) + + (8.4)	(8.1) + + (8.4)
8.1 Sight deposits				
a) Changes in assets	(p)	(p')		
b) Changes in liabilities	X	X	X	X
8.2 Other deposits (F30)				
a) Changes in assets	(q)	(q')		
b) Changes in liabilities	X	X	X	X
8.3 Short-term bills (F40)				
a) Changes in assets	(r)	(r')		
In particular Member States' treasury bills				
b) Changes in liabilities	X	X	X	X
8.4 Short-term loans				
a) Changes in assets	(s)	(s')		
Advances to Member States, etc.				
b) Changes in liabilities	(t)	(t')		
Advances from Member State				

Notes a and b

All NCI funds raised have been classed with bonds. The largest operations correspond to debenture loans. These operations have ceased since 1990. (a = 0).

The variation in the values entered on the liabilities side at the end of the year in volume II of the revenue and expenditure account give only the balance of loans net of repayments. As there are no new loans, the variation ought to give the amount of repayments made. However, this amount needs to be corrected for differences caused by changes in monetary parities. These exchange gains and losses are only potential and must not be entered in the accounts as balance of payments flows either in the current balance or in the capital balance.

Information may be sought from the EIB, which manages NCI resources on behalf of the Commission (see liabilities side of the special section of the EIB Balance Sheet).

For want of new information in 1992 on the breakdown between b (flows intra) and b' (flows extra) the same b/b' ratio has been carried over from 91 to 92.

Note c

There are two types of securities:

A Commission contribution of 300 million to the EBRD capital has been subscribed and 90 million have been released to be paid in fifths as from 1991 (an annual flow of ECU 18 million). This is an extra-Community flow, since the EBRD is classed with international organisations.

The Commission has also set up a new "European Community Investment Partner" instrument. This has several elements; not all of them are relevant for the capital balance.

- Advances (called ECIP 2 Facilities) have to be repaid, but repayment is not certain in principle. It will therefore be removed from capital flows and these flows will be taken into the current balance, as will any repayments.

- Loans (or 4 Facilities) must definitely be repaid at an amount agreed in advance, unless the borrower goes bankrupt (normal risk for any operation of this kind); they must be classed with medium and long-term loans (see notes j and k).

- Participatory loans (or 3 Facilities) provide for repayments linked to the future value of the shares.

- Finally, genuine shareholdings form the last part of ECIP activities. They are shares held by the Community in undertakings.

Only this last category appears under securities in the European Communities' consolidated balance sheet. In the Balance of Payments participatory loans have been included in portfolio investments (changes in assets).

All these flows are extra-Community since they involve the countries of Asia, Latin America and the Mediterranean Basin.

Notes d and e.

There have been no more EURATOM loans since 1989 (therefore e = 0). The changes in the liabilities of the balance sheet of EURATOM activities (volume II of the revenue and expenditure accounts) correspond to repayments plus or minus exchange variations. The information on these loans can be obtained from DG XVIII. All flows are intra-Community flows: the countries involved in repayment transactions in recent years are Belgium, Germany, France, Italy and the United Kingdom.

The note (no 2) in the special section of the EIB balance sheet relating to the management of EURATOM loans breaks down the outstanding loans into cumulative amounts since the start of the loans, cumulative amount of repayments, and exchange adjustments. The difference between the cumulative amounts of repayments in two successive balance sheets gives a correct valuation of the flow d.

Notes f and g

g = new loans to support Balances of Payments; f = repayments

All the elements for valuing the flows are contained in Table 2 of this publication's section on interest (page 25). The geographical breakdown of the loans is clearly shown there.

Notes h and i

i = new loans; h = repayments

The NCI loan contracts were signed under several Council decisions (of 16 October 1978, 15 March 1982, 19 April 1983 and 9 March 1987) for the promotion of investment in the Community. Moreover, special decisions were taken for the reconstruction of areas stricken by earthquakes (in January 1981 for Campagna and Basilicata and in December 1981 for Greece). New loans have been stopped.

b) the General Budget

GENERAL BUDGET CAPITAL BALANCE

	INTRA		EXTRA	
	CREDIT	DEBIT	CREDIT	DEBIT
II. FINANCIAL OPERATIONS	(5) + (6) + (7) + (8)	(5) + (6) + (7) + (8)	(5) + (6) + (7) + (8)	(5) + (6) + (7) + (8)
5. DIRECT INVESTMENTS	X	X	X	X
6. PORTFOLIO INVESTMENTS				
Bonds (F50)				
a) Changes in assets	X	X	X	X
b) Changes in liabilities	(a)	(b)	(a')	(b')
Bonds issued by the Commission				
7. OTHER LONG-TERM CAPITAL	(7.1) + (7.2) + (7.3)	(7.1) + (7.2) + (7.3)	(7.1) + (7.2) + (7.3)	(7.1) + (7.2) + (7.3)
7.1 Other securities				
a) Changes in assets				(c)
Commission securities				
b) Changes in liabilities	X	X	X	X
7.2 Medium and long-term loans				
a) Changes in assets				
- Euratom loans	(d)	(e)		
- EEC loans				
▪ Balance of Payments	(f)	(g)		
▪ N.C.I.	(h)	(i)		
▪ Third country loans on special terms			(j)	(k)
▪ Migrant workers, etc.	(l)	(m)		
b) Changes in liabilities	(n)	(o)	(n')	(o')
7.3 Insurance technical reserves	X	X	X	X
8. SHORT-TERM CAPITAL	(8.1) + + (8.4)	(8.1) + + (8.4)	(8.1) + + (8.4)	(8.1) + + (8.4)
8.1 Sight deposits				
a) Changes in assets	(p)	(p')		
b) Changes in liabilities	X	X	X	X
8.2 Other deposits (F30)				
a) Changes in assets	(q)	(q')		
b) Changes in liabilities	X	X	X	X
8.3 Short-term bills (F40)				
a) Changes in assets	(r)	(r')		
In particular Member States' treasury bills				
b) Changes in liabilities	X	X	X	X
8.4 Short-term loans				
a) Changes in assets	(s)	(s')		
Advances to Member States, etc.				
b) Changes in liabilities	(t)	(t')		
Advances from Member State				

Clearly, all flows between institutions that were not eliminated in the consolidation of the accounts and flows between institutions and other Community bodies are also removed.

These flows are found either on the assets side: realizable securities (items 5.9 and 5.10) or on the liabilities side: short-term debts (items 5.22 and 5.23).

The flows relating to accruals and deferred income/prepayments and accrued income must also be eliminated. On both sides of the account these comprise interest earned but not paid on loans, investments and swaps, issuing costs and repayment premiums (items 5.14 and 5.30).

The other elements - "realizable securities", "cash accounts" and "short-term debts" - need to be taken into account for calculating the various items in the short-term balance⁽¹⁾.

NOTES	PLUS	MINUS
Note p	change in liabilities items ("sight account" cash and "central bank accounts")	change in assets items ("sight account" cash, "central bank accounts", "cash in hand", "imprests" funds)
Note q		change in assets items ("time accounts" cash and "documentary credits")
Note r	change in liabilities item ("Treasury accounts" cash)	change in assets items ("securities portfolio" cash, "Treasury accounts")
Note s		change in assets items ("Debtor Member States" readily convertible assets (note 5.8) and non-eliminated part of "Sundry debtors" (note 5.11))
Note t	increase in liabilities items (short-term debt: "Creditor Member States" (note 5.21), "sundry creditors" of note 5.25: essentially revenue for transfer to member country agencies under cofinancing agreements), "chargeable revenue" (note 5.26: other than revenue that may be reused), payments in hand" (note 5.28)	change in assets item (readily convertible asset "Advances to Member States" (note 5.7: essentially unsettled balances of advances when EAGGF expenditure taken into account) ⁽²⁾)

(1) If p, q, r, s, t are negative, their absolute value will be carried forward as respectively p', q', r', s', t'.

(2) These payments in hand correspond to the payments not recorded in the cash accounts on 31 December, executed between 1 January and 15 January and relating to authorizations prior to 31 December. These payments are taken into account in the current flows for the year and must therefore also appear in the short-term flows.-

c) ECSC

ECSC CAPITAL BALANCE

	INTRA		EXTRA	
	CREDIT	DEBIT	CREDIT	DEBIT
II. FINANCIAL OPERATIONS	(5) + (6) + (7) + (8)	(5) + (6) + (7) + (8)	(5) + (6) + (7) + (8)	(5) + (6) + (7) + (8)
5. DIRECT INVESTMENTS	X	X	X	X
6. PORTFOLIO INVESTMENTS				
Bonds (F50)				
a) Changes in assets ECSC bonds portfolio		(a)		
b) Changes in liabilities Bonds issued by the ECSC	(c)	(b)	(c')	(b')
7. OTHER LONG-TERM CAPITAL	(7.1) + (7.2) + (7.3)	(7.1) + (7.2) + (7.3)	(7.1) + (7.2) + (7.3)	(7.1) + (7.2) + (7.3)
7.1 Other securities				
a) Changes in assets		d		d'
b) Changes in liabilities Contributions to ECSC reserves	e			
7.2 Medium and long-term loans				
a) Changes in assets - ECSC loans (Art. 54 and 56)	(f)	(g)		
b) Changes in liabilities	X	X	X	X
7.3 Insurance technical reserves	X	X	X	X
8. SHORT-TERM CAPITAL	(8.1) + + (8.4)	(8.1) + + (8.4)	(8.1) + + (8.4)	(8.1) + + (8.4)
8.1 Sight deposits				
a) Changes in assets	(h)	(h')		
b) Changes in liabilities	X	X	X	X
8.2 Other deposits (F30)				
a) Changes in assets	(i)	(i')		
b) Changes in liabilities	X	X	X	X
8.3 Short-term bills (F40)				
a) Changes in assets in particular Member States' treasury bills				
b) Changes in liabilities	X	X	X	X
8.4 Short-term loans				
a) Changes in assets Advances to Member States, etc.	(j)	(j')		
b) Changes in liabilities Advances from Member States ECSC swap operations	(k)	(k')		

Note a

Source: "Financial Statements" section of the ECSC Annual Financial Report, page 37⁽¹⁾

Balance Sheet as at 31 December: Assets side: Bonds and other fixed-income securities item (note 6)

Notes 6.1, 6.2, 6.3 set out the accounting rules for valuing this item. They involve securities with a term of more than one year of either public (the largest group) or private issuers, or repurchases of own bonds⁽²⁾. Bonds and other fixed-income securities are valued at the lower of the acquisition cost or stock market value on 31 December. This accounting rule is justified by the need to avoid overvaluing the assets, but a drop in the stock market price as compared to the acquisition value is not a potential loss and must not be taken into account in the balance sheet. The amount of these corrections appears in note 6.2; they can therefore be eliminated, so that only gross values are taken into account. These corrections are in any case made in another account (accruals and deferred income/prepayments and accrued income), changes in which will not be taken into account. Finally, no account is taken of the maturity of securities but only of the initial due date on issue.

Notes b and c

source: "Financial Statements" section of the ECSC Annual Financial Report, page 38

Balance sheet as at 31 December, Liabilities: Debts to credit institutions: borrowings (note 10)

Balance sheet as at 31 December, Liabilities: Debts represented by a security (note 11)

All long-term liabilities have been placed in portfolio investments. Until 1990 the balance sheet did not distinguish between these two types of liabilities. Notes 10 and 11 now allow this distinction to be made. As noted in the introduction, we have for this publication retained the same definitions and treatments as in the previous one. In future the distinction will appear and debts towards credit institutions will be placed in 7.2.b.

The currency breakdown of the total debt is given in the table on page 68. This table details all the operations for the year (loans collected (c) and repayments(b)). The intra-extra breakdown is made on the basis of the currencies loaned. The detail of all the year's borrowing operations is given in the introduction to the management report (page 25)

with information on the nature of the loan (public or private), the currency borrowed, the due dates for repayment and the interest rates.

Finally, all the characteristics of outstanding loans appear in annexes to the report on pages 76 to 83. Comparison of two successive statements allows a precise breakdown of the flows to be made. In particular it shows for each individual loan the amount still to be repaid by the Bank expressed in the currency concerned.

Note d

source: "Financial Statements" section of the ECSC Annual Financial Report

Profit and loss account: Note 7 (page 50)

The table on tangible assets shows the acquisitions of immovable property and the construction costs for the year as well as where they are located. This expenditure is treated as a claim against a notional resident of the State where the property is built.

Note e

source: "Financial Statements" section of the ECSC Annual Financial Report

Statements of allocation of results (page 41) Note 17, Contributions to reserves (page 57)

Every year virtually all the result is paid into reserves in the former ECSC pension fund. Since the Community's executives were merged in 1968, this fund has no longer been used to cover staff pension payments, but to finance special loans at low interest rates. These loans are taken into account in the following note (f).

Notes f and g

source: "Financial Statements" section of the ECSC Annual Financial Report (page 37)

Balance sheet as at 31 December: Assets: Claims on credit institutions (note 4)

Balance sheet as at 31 December: Assets: Claims on customers: loans (note 5)

These are the two most important flows in the ECSC capital balance. As for the valuation of all long-term capital flows, account should be taken only of payments actually made and not of contracts signed, and the effects of exchange variations on the amount of outstandings should be eliminated.

(1) Page numbers refer to the 1992 report

(2) Repurchases are not treated as changes in liabilities (repayment see note c below)

Valuation of flows in the capital balance

The table "CHANGE IN FINANCIAL POSITION" on page 63 is presented in such a way as to distinguish changes in items not involving movements of funds from other changes, thus giving a correct estimate of the loan and repayment flows to be used for the balance of payments.

The detail of new loans for the current year is given for each type of loan with the date of signature, the date of payment, and the beneficiary State and undertaking on pages 69 to 75 of the report. In addition, the total of all loans granted in the year is given in the management report that introduces the financial report. Thus, on page 13 we have a summary table giving the outstanding loans by beneficiary country as at 31 December of the pre-

vious year estimated at the monetary parities of 31 December of the current year, the new loans for the year and the amounts outstanding at the end of the year. The effect of parity variations is thus eliminated. This table is followed on the following pages (pages 15 to 21) by tables detailed according to types of loan (Art. 54.1, 54.2, 56, etc.). The geographical breakdown of repayments is very easily obtained by deduction.

The following notes concern short-term flows. These items are valued from the variation from one year to the next in the assets and liabilities of the balance sheet published in the ECSC annual financial report (1).

NOTES	PLUS	MINUS
Note h	change in liabilities item - amounts owed to credit institutions, repayable on demand (note 10)	change in the following assets items: - balances with central banks (note 3) - loans and advances to credit institutions, repayable on demand (note 4.1)
Note i	change in the liabilities item: - amounts owed to credit institutions, repayable on demand (note 10); the "with agreed maturity dates or periods of notice" part will be taken into account but not the parts detailed in note 10 "up to three months" and "from three months to one year" ⁽²⁾	change in the assets item: - term or notice deposits (note 4.2) at less than one year.
Note j		Change in the assets item: claims on lients, levy (note 5.2) ⁽³⁾ and fines (note 5.3). "other assets" (note 8): loans and defaulting debtors, portfolio taxes and VAT recoverable, miscellaneous
Note k	change in the "other liabilities" item (note 12): exchange value in ECU of the difference between the currencies to be received and issued under currency swap operations (swap).	

(1) If the variations defined below are positive they are carried over as h, i, j, k', if they are negative their absolute values are carried over as h', i', j', k.

(2) Account is taken of the type of loan and not its residual term.

(3) Note 5.2 does not concern levies declared for the months of November and December which are not payable until after 1 January and which appear under prepayments and accrued income. It will be recalled that these were eliminated from both the current and the capital balance.

d) The EIB

EIB CAPITAL BALANCE

	INTRA		EXTRA	
	CREDIT	DEBIT	CREDIT	DEBIT
II. FINANCIAL OPERATIONS	(5) + (6) + (7) + (8)	(5) + (6) + (7) + (8)	(5) + (6) + (7) + (8)	(5) + (6) + (7) + (8)
5. DIRECT INVESTMENTS	X	X	X	X
6. PORTFOLIO INVESTMENTS				
Bonds (F50)				
a) Changes in assets EIB bonds portfolio	(a)	(a')		
b) Changes in liabilities Bonds issued by the EIB	(c)	(b)	(c')	(b')
7. OTHER LONG-TERM CAPITAL	(7.1) + (7.2) + (7.3)	(7.1) + (7.2) + (7.3)	(7.1) + (7.2) + (7.3)	(7.1) + (7.2) + (7.3)
7.1 Other securities				
a) Changes in assets EIB contributions to EBRD capital	d			
b) Changes in liabilities Member States' subscriptions to EIB capital	e			
7.2 Medium and long-term loans				
a) Changes in assets EIB loans	(f)	(g)	(f')	(g')
b) Changes in liabilities	X	X	X	X
7.3 Insurance technical reserves				
a) Changes in assets	X	X	X	X
b) Changes in liabilities Claims of EIB staff	(h)			
8. SHORT-TERM CAPITAL	(8.1) + + (8.4)	(8.1) + + (8.4)	(8.1) + + (8.4)	(8.1) + + (8.4)
8.1 Sight deposits				
a) Changes in assets	(i)	(i')		
b) Changes in liabilities	X	X	X	X
8.2 Other deposits (F30)				
a) Changes in assets	(j)	(j')		
b) Changes in liabilities	X	X	X	X
8.3 Short-term bills (F40)				
a) Changes in assets In particular Member States' treasury bills	(k)	(k')		
b) Changes in liabilities	X	X	X	X
8.4 Short-term loans				
a) Changes in assets Advances to Member States, etc.	(l)	(l')		
b) Changes in liabilities Advances from Member States EIB swap operations	(m)	(m')		

The following notes a to m explain how the various items of the EIB capital balance are calculated.

Note a

source: EIB Annual Report, Balance Sheet as at 31 December page 68⁽¹⁾

Assets: increase in item 5 "Bonds and other fixed income securities"

Account is taken of the item as a whole regardless of the issuer (public or other) and the remaining period until maturity (all securities are deemed to have an original term in excess of one year).

Assets: increase in item 2 "Government securities used for central bank refinancing".

Note B (page 79) gives the breakdown of these securities by maturity date as for bonds. The change in the item is calculated only for securities with more than one year to run. The others are classed with other deposits (see notes below).

If the change is positive the flow is placed at a', if it is negative its absolute value is placed at a. For want of information on the portfolio all flows are considered intra-Community flows.

Notes b and c

source: EIB Annual Report, Balance Sheet as at 31 December page 69⁽¹⁾

Liabilities: Increase in item 2 "Debts represented by a security"

The amount entered on the liabilities side of changes in the sub-item "other claims" must be corrected by Assets Item no 3 "claims on credit institutions". Note C (page 79) allows income from loans receivable to be traced which must not appear in the Balance. On the other hand, the part concerning term deposits must be included, but in short-term capital (see note t below).

The table (page 77) SUMMARY STATEMENT OF DEBTS REPRESENTED BY A SECURITY AT 31 DECEMBER gives a breakdown by currency of outstanding borrowings; it is particularly useful for calculating the geographical distribution key for interest paid.

For the overall valuation of flows (b = borrowing for the year and c = repayment for the year) reference will be made to the table "STATEMENT OF CASH CHANGES" on page 73. Part C of this statement gives the changes resulting from financing operations (debts represented by a security). No account will be taken of the net change in short-term borro-

wing, which will be classed with short-term loans (change in liabilities: note m below). Only the amount appearing in this table under repayment will be used for valuing flow b.

Table R (page 113) details the funds raised according to currency and place of issue. This table distinguishes between public borrowing (the largest amounts), private borrowing (an amount varying greatly from one year to the other) and medium-term "bills" (of marginal importance). For the moment, all liabilities are placed at "7.1 Portfolio"; some of the funds ought to be placed at "7.2 Medium-term loans (liabilities)".

Thus this table enables public borrowing resources to be broken down according to place of issue, private loans remaining divided geographically on a currency basis. A geographical breakdown of repayments can be made by referring to the statement of debt table mentioned above.

The change in debts to credit institutions (with agreed term or period of notice) with between one and five years to run has been included in this item. The detail of these debts according to due date is in note O (page 81). Debts due in less than one year are placed with short-term flows (see note j below).

We have not included changes in interest rate subsidies received in advance in the Bank's liabilities because it is at first sight a flow between two Community institutions (the Commission or the EDF and the EIB). In fact, such subsidies granted by the Commission and the EDF and managed by the Bank appear in the items "Interest-rate subsidies received in advance" and "Interest rate subsidies received on behalf of third parties". The choice is debatable, however, because it does not allow a thorough check to be made of the reality of the flows of interest rate subsidies between Institutions and beneficiary States. The justification for this treatment is that there is no information with which to break down geographically the correction to these changes in the Bank's outstandings. The mechanism is as follows: where the Bank grants loans at subsidised rates it does not carry the cost of the subsidy. To ensure that the remission of interest is given, the EIB generally receives in a single payment all the rebates calculated over the full duration of the loan.

It manages these advances by making financial investments, and each time they are due it releases the proportion corresponding to the interest due. These outstanding amounts are very large (nearly ECU 400 million). Thus the amount of interest levied by the Bank appears as income in its profit and loss account at the market rate (unsubsidised). It has two parts: the one is paid by the State in receipt of the loan and corresponds to the interest calculated at the subsidised rate, the other is drawn on the

1) Page numbers refer to the 1992 report

"Interest rate subsidies received in advance" account. The "Interest rate subsidy" current balance flow from the Institutions to the beneficiary States ought therefore to have been estimated only from the part deducted by the Bank from its "Interest rate subsidies received in advance" liabilities item and not from the amount appearing in the budget of the institution financing the subsidy. We should then have the following equation: Actual subsidy to be used in the Current Balance = Payment by the institution from the year's budget appropriation - change in outstandings of the item "Interest rate subsidies received in advance" in the EIB's liabilities. This was not done because we do not have the detail of the "Interest rate subsidies received in advance" item by beneficiary country.

For Ireland the situation is even more complex, since in the case of the loans with interest-rate subsidies for setting up the EMS, the subsidies paid by the Commission merely passed through the EIB and were paid to the country all at once. Although the EIB manages these subsidies from an accountancy point of view, it applies the common rule and shows on the liabilities side of its balance sheet the subsidies received in advance, which it has in fact immediately repaid, and considers this repayment an assets item ("receivable as interest rate subsidies paid in advance for the EMS"). The changes in these two assets and liabilities items are eliminated in our treatment.

Note d

Contributions paid into the EBRD's capital appear at note N (page 81) and in item 6 "Shares and other variable income securities" on the assets side of the balance sheet (page 68). As for the other institutions, the year's acquisitions of immovable fixed assets are added to this item (Note D page 79: 'acquisitions during the year' line).

Note e

source: EIB Annual Report, Balance Sheet as at 31 December page 69

- Item no 8 Reserves: The item can be interpreted by dint of note M (page 81). The profit is not distributed to the Member States but paid to the reserve fund, provided this does not exceed one tenth of the subscribed capital. The rest is paid into the supplementary reserve. This can be integrated into the capital; the last operation of this kind was in 1991. Be that as it may, as mentioned above in the section on flows of investment income, we consider there to be a flow from the EIB to the Member States once the profit is paid into reserves. The flow appearing here will be the counterpart to it (increase in Member States' contribution to the Bank's capital).

- Item no 7 Capital: Member States' actual annual payments should be added. These can be found in the attached table "STATEMENT OF SHARES IN THE SUBSCRIBED CAPITAL ON 31 DECEMBER". For each Member State two successive statements of the column "Paid-up capital paid on 31 December" are compared.

Notes f and g

This is the most important item for the capital balance. Two assets items of the balance sheet are involved:

- Item no 4 Claims on customers. This corresponds to loans paid directly to the final beneficiary.

- Item no 3 Claims on credit institutions (part). Only loans are considered here. These operations often relate to small-scale projects, frequently in support of regional policy, and the loans are managed through the banks of Member States.

For these two items only the part actually withdrawn will be taken into account. The total amount of loan operations for the year (g) and of repayments (f) is given in the table "STATEMENT OF CASH CHANGES" (part B: Changes resulting from investment operations).

The EIB's lending operations are described in very great detail. The full list of all projects financed in the Community during the year is given on pages 84 to 93; that of projects outside the Community on pages 93 to 96. This information is also found in more summary form in tables E to Q on pages 99 to 112. They allow a very precise estimate to be made for the geographical breakdown (including for other institutions' loans managed by the EIB and dealt with in earlier sections).

Finally, once the geographical breakdown of the year's new loans has been correctly valued, table no 7 of the "SUMMARY STATEMENT OF LOANS AND GUARANTEES AT 31 DECEMBER" (page 75) gives the country by country breakdown of the annual repayments. Comparison must be made of two successive statements of the "Outstanding amounts of collected loans" column, correcting the previous year's outstandings for the effect of changes in monetary parities.

Note h

source: EIB Annual Report, Balance Sheet as at 31 December (page 69) - Liabilities item no 5 "Provision for risks and charges". Note H (page 80) gives the amount of the cost of the staff pension scheme paid by the EIB. The total amount is a liability of the Bank to its staff, that is to non-residents.

Valuation of flows in the capital balance

The following notes concern all the short-term capital items. These items are valued from the change

in the Bank's assets and liabilities from one year to the next.(1)

NOTES	PLUS	MINUS
Note i	-change in Liabilities Item No1 "Debts vis-à-vis credit institutions: (a) payable on demand"	- change in Assets Item No1 "Cash in hand, credits with central banks and post office banks" - change in Assets Item No3 "Claims on credit institutions: (a) payable on demand"
Note j	- change in Liabilities Item No1 "Debts vis-à-vis credit institutions: (b) with agreed term or period of notice" (note O page 81 " debts with less than one year to run" - change in Liabilities Item No3 "Other Liabilities: (c) sundry creditors (note G page 80 gives the change in the item "deposit accounts"	- change in Assets Item No3 "Claims on credit institutions: (b) other claims" ("Term deposits" section in note C page 79)
Note k		- change in Assets Item No2 "Notes used for central bank refinancing" (Note B page 79 gives the breakdown by due date; notes at less than one year only)
Note l		- change in Assets Item No9 "Other Assets: subitem (a) claims on Member States for capital adjustment (Note E gives the breakdown of claims) and subitem (c) miscellaneous debtors (for part note G other miscellaneous debtors)"
Note m	- change in Liabilities Item No3 "Other liabilities: subitem (a) "debts to Member States for capital adjustment (note E gives the detail by country concerned) subitem (c) miscellaneous creditors see note G (only the subitem "other" is taken) lastly subitem (d) miscellaneous of note G (only the subitem "other") - change in swap loans (currency exchange operations) see note G "miscellaneous liabilities currency exchange operations"	- change in "miscellaneous debtors currency exchange operations" (note G)

1) If i, j, k, l, m are negative their absolute value will be carried over respectively as i', j', k', l', m'.

VII. ANNEXES

**ANNEX 1: COMMON CLASSIFICATION:
BALANCE OF PAYMENTS - NATIONAL ACCOUNTS**

I CURRENT TRANSACTIONS*

1. Merchandise *

1.1 Merchandise for intermediate consumption

1.2 Merchandise for capital formation

2. Services *

2.1 Transport

2.2 Travel

2.3 Other services *

2.3.1 Insurance

2.3.2 Financial commissions

2.3.3 Business services *

2.3.3.1 Information services

2.3.3.2 Software and other computer services

2.3.3.3 Legal, accounting and management services

2.3.3.4 Research and development services

2.3.4 Income from construction

2.3.5 Communications

2.3.6 Rental, including operational leasing

2.3.7 Salaries of officials and other agents involved in technical cooperation

2.3.8 Reimbursement of Member States for costs of collecting own resources

2.3.9 Other services

3. Income *

3.1 Income from work *

3.1.1 Gross wages and salaries

3.1.2 Employers' actual social contributions

3.1.3 Imputed social contributions

3.2 Investment income *

3.2.1	Actual interest
3.2.2	Rent paid on buildings
3.2.3	Income from land and intangible assets
3.2.4	Profits assigned to employees
4	Transfers *
4.1	Taxes linked to production and imports *
4.1.1	Customs duties
4.1.2	Agricultural levies
4.1.3	Sugar/isoglucose levies
4.1.4	VAT
4.1.5	ECSC levies
4.1.6	Agricultural compensatory amounts
4.1.7	Coresponsibility levies
4.1.8	Other
4.2	Current international cooperation *
4.2.1	GNP-related contributions
4.2.2	EDF contributions
4.2.3	ERDF transfers to Member States
4.2.4	ESF transfers to Member States
4.2.5	EDF transfers
4.2.6	EAGGF guidance section
4.2.7	Financial compensations
4.2.8	Other
4.3	Taxes on income and wealth
4.4	Social contributions
4.5	Social benefits
4.6	Subsidies *
4.6.1	EAGGF guarantee section
4.6.1.1	of which MCA
4.6.2	EAGGF guidance subsidies
4.6.3	Grants for interest relief
4.6.4	Other
4.7	Investment grants *
4.7.1	EAGGF guidance grants
4.7.2	EDF grants
4.7.3	Other
4.8	Miscellaneous current transfers
4.10	Current transfers to private non-profit institutions

II FINANCIAL OPERATIONS

- 5 Direct Investment
- 6. Portfolio Investment
 - (a) Changes in assets
 - (b) Changes in liabilities
- 7. Other long-term capital
- 7.1 Other securities
 - (a) Changes in assets
 - (b) Changes in liabilities
- 7.2 Long-term loans
 - (a) Changes in assets
 - (b) Changes in liabilities
- 7.3 Insurance technical reserves
 - (a) Changes in assets
 - (b) Changes in liabilities
- 8. Short-term capital
- 8.1 Sight deposits
 - (a) Changes in assets
 - (b) Changes in liabilities
- 8.2 Other deposits
 - (a) Changes in assets
 - (b) Changes in liabilities
- 8.3 Short-term bills and bonds
 - (a) Changes in assets
 - (b) Changes in liabilities
- 8.4 Short-term loans
 - (a) Changes in assets
 - (b) Changes in liabilities

* Derived series: Total of sub-items (for example 2. = 2.1 + 2.2 + 2.3).

ANNEX 2: SUMMARY TABLE OF THE BALANCE OF PAYMENTS ITEMS OF THE COMMUNITY INSTITUTIONS

BOP CODE	DIRECTION OF FLOW	Source	Budget Code
1.1	CREDIT	GBR	R5-030, R6-20
	DEBIT	CCS	202, 2204, 2250, 230, 2351
		COA	202, 2204, 2250/1, 2300, 2351
		COJ	202, 2204, 2250/1, 230, 2351
		GBE	A01401, A02020, A02204, A02250/1, A02300, A02351, A06015, B4202 (2), B6121, B63/4 (3)
		PAR	202, 220, 2250/1, 230, 2351
		EIB	Other administrative costs (part) (12)
1.2	CREDIT	GBR	R5-000
	DEBIT	CCS	22 except 2202/4, 2213, 2233, 225
		COA	22 except 2202-4, A0213, 2233, 225
		COJ	22 except 2202-4, 213, 2232/3, 225
		GBE	A01402, A022 except A02202-4, A02212/3, A02232/3, A0225, A02411/20, A06012/13, A06017, B4202 (2), B6123, B63/4 (3)
		PAR	2110/1, 22 except 220, 2213, 2222/3, A02232/3, 225
		EIB	Purchases of buildings and equipment (12)
2.1	DEBIT	CCS	1141, 1181
		COA	1050, 1141, 1181
		COJ	1050, 1141, 1181
		GBE	A01050, A01141, A01181, A01850, A06005
		PAR	1005, 1141, 121
2.2	DEBIT	CCS	1182, 13, 255
		COA	104, 1182, 13, 255
		COJ	1003, 104, 1182, 13, 255
		GBE	A01003, A01040, A01182, A013, A015, A02510/11, A02521, A02540, A02550, A02551, A02560, B4200
		PAR	1004, 1007, 122, 13, 15 except 151, 255
2.3.1	CREDIT	GBR	R5-8
	DEBIT	CCS	201, 2350
		COA	201, 2350
		COJ	201, 2350
		GBE	A02010, A02350
		PAR	201, 2350

BOP CODE	DIRECTION OF FLOW	Source	Budget Code
2.3.2	CREDIT	EIB	Commissions received and other operating income (12)
	DEBIT	COJ GBE PAR ECSC EIB	232 A02320 232 Commissions paid, issuing costs (10) Commissions paid (12)
2.3.3.1	CREDIT	GBR	R5-020
	DEBIT	CCS COA COJ GBE PAR ECSC	225 except 2250/4, 270/1 225 except 2250/1/4, 270/1 225 except 2250/1/4, 270/1 A01170-3, A0225 except A02250/1/4, A034 except A03420, A04410, A06014/19, B63/4 (3), 33002, B3301, B3303/5, B43062, B5102, B67, B75032 1170, 225 except 2250/1/4, 270/1 Swift costs (10)
2.3.3.2	DEBIT	CCS COA COJ GBE PAR	233 233 233 A02330, A04540, A050, B54023 210, 233
2.3.3.3	DEBIT	CCS COA COJ GBE PAR	A01175 A01175 3710, A01174-5 A01174-6 1172
2.3.3.4	CREDIT	GBR	R6-22/3
	DEBIT	GBE	B6 (4) except B61, B63/4, B67, B682
2.3.5	DEBIT	CCS COA COJ GBE PAR	240/1 240/1 240/1 A02400/10, A06018 231

BOP CODE	DIRECTION OF FLOW	Source	Budget Code
2.3.6	CREDIT	GBR	R5-100
	DEBIT	CCS	20,except 201-4,208, 2202
		COA	20,except 201-5,209, 2202
		COJ	20,except 201-5,209, 2202, 2232
		GBE	A020,except A02010-60,A02080-90, A02202, A02212, A02232, A06010
		PAR	20,except 201-6,208/9, 2222, 2232
2.3.7	CREDIT	GBR	R6-21
2.3.8	DEBIT	GBR	R1-9
2.3.9	CREDIT	GBR	R5-9, R6-1/1-3
	DEBIT	CCS	105, 1120, 1180, 1183, 14 except 1400,1401, 17, 203-4, 2213, 2233, 2254, 2352, 2353, 2359, 25 except 255, 26
		COA	1052, 1120, 1180, 1183, 14 except 1400, 17, 203-5, 209, 2203, 2213, 2233, 2254, 2352, 2353, 2359, 25 except 255, 26
		COJ	1052, 1120, 1180, 1183, 14 except 140, 17, 203-5, 209, 2203, 2213, 2233, 2254, 2352, 2353, 2359, 25 except 255
		GBE	A01052, A01120, A01180, A01183, A014 except A01401,A01402, A017, A01810-30, A02030-50, A02090, A02203, A02213, A02233, A02254, A02352, A02353, A02359, A025 except A02510/11,A02521,A02540,A02550/1,A02560, A02600, A03060, A03091, A035, A040 except A04410/40, A06001-3, A06016, B23000, B2302, B2602/3, B2704-10, B2934, B3201, B3401, B3430, B3432, B3440, B4, B4100, B41041, B4200/2, B4300-2/5, B4360-3, B43080, B5 except B51010, B5102/3, B52, B53240, B533, B54023/40, B5411, B54130, B6122, B63/4 (3), B74086, B75021, B75030, B75090, B75091, B8 (5)
		PAR	1006, 105, 106, 1103, 120, 123, 14, 151, 203-5, 209, 2213, 2223, 2233, 2254, 2352, 2353, 2354, 2359, 24, 250 except 255, 26, 370
		EDF	Administrative and financial costs (9)
		ECSC	Other operating costs and extraordinary charges (10) Sundry operating income (11)
		EIB	Other administrative costs (part) (12)
3.1.1	DEBIT	CCS	10 except 101,105, 11except 1101,112,1130/2,1140/1/9,1175,1180-3
		COA	10 except 1002,101-4,1050/2, 11except 1101,112,1130/2/3,1140/1/9,1175,1180-
		COJ	10 except 1002/3,101-4,1050/2, 11 except 1101,112,1130/2/3,1140/1/9, 1174-5,1180-3
		GBE	A010 except A01002,A01003,A01010,A01020,A01040,A01050,A01052, A011 except A01101,A01120,A01130/2/3,A01140/1/9,A01170-6,A01180-3, A018 except A01850,A01810-30,A01840, A06000/4, B611 (6)
		PAR	10 except 1004-7,101-3,105/6, 11 except 1101,1130/2,1140/1/6/9,1170/2
		EIB	Staff costs (part) (12)

BOP CODE	DIRECTION OF FLOW	Source	Budget Code
3.1.2	DEBIT	CCS COA COJ GBE PAR EIB	101, 1130 101, 1130, 1133, 12 101, 1130, 1133, 1230 A01010, A01130, A01133, A01230, B611 (6) 101, 1130, 1146 Staff costs (part) (12)
3.1.3	DEBIT	CCS COA COJ GBE PAR EIB	1101, 1132, 1140, 1149, 121, 16 1002, 102, 1101, 1132, 1140, 1149, 16 1002, 102, 1101, 1132, 1140, 1149, 12 except 123, 16 A01002, A01020, A01101, A01132, A01140, A01149, A012 except A1230, A016, A01840, B611 (6) 102, 1101, 1132, 1140, 1149, 12 except 120-4, 16 Staff costs (part) (12)
3.2.1	CREDIT	GBR GB EDF ECSC EIB	R5-2, R7-O, R8 (7) Interest received on loans from borrowed funds (7) Sundry revenue (8) Interest received (on loans, on deposits, on fixed income securities), Issuing and redemption premiums, Gains on bonds and other securities, Exchange gains realised (11) Interest and similar income, Result from financial operations, Value adjustment on issuing and repayment costs (12)
	DEBIT	GB ECSC EIB	Interest paid on Commission loans (7) Interest and charges, Issuing and repayment costs, Exchange loss realised, Capital loss on securities (10) Interest and similar charges (12)
3.2.2	CREDIT	GBR ECSC	R5-110 Rent on buildings (11)
	DEBIT	GBR	R5-111
4.1.1	CREDIT	GBR	R1-2
4.1.2	CREDIT	GBR	R1-0
4.1.3	CREDIT	GBR	R1-1
4.1.4	CREDIT	GBR	R1-3, R3-1
4.1.5	CREDIT	ECSC	Levy (11)
4.1.6	CREDIT	GBE	B13202, B13204

BOP CODE	DIRECTION OF FLOW	Source	Budget Code
4.2.1	CREDIT	GBR	R1-4, R3-2, R3-5
4.2.2	CREDIT	EDF	Contributions from Member States (8)
4.2.3	DEBIT	GBE	B212, B216, B2181
4.2.4	DEBIT	GBE	B213, B217, B2182
4.2.5	CREDIT	EDF	Replenishment of Stabex resources (8)
	DEBIT	EDF	Non-repayable aids (grants), Stabex, Sysmin (9)
4.2.7	CREDIT	GBR GBE	R2-0 B011, B1360
4.2.8	CREDIT	GBR	R2-1, R6-0, R6-1 except 6-10,6-1/1-3,6-151,6-152
	DEBIT	GBE	B219, B220, B23 except B23000,B2302, B25 except B25149, B26 except B2602/3, B2702/3, B291/92, B3 except B31010/3/9, B3103/8/9, B3201, B33002, B3301/3/5, B3400/1, B3411/2, B3432, B3440, B41041, B4300-2, B4305, B43060, B5103, B54040, B5411, B682, B7 except B73005/10/14/20, B74, B75001/1, B75010/1, B75021/4, B75030/2/3, B75070/3/5/8, B75090-2/5
4.1.7	CREDIT	GBE	B11030, B11032, B11033, B12070, B12071
4.3	CREDIT	GBR	R4 except 4-010
4.4	CREDIT	GBR GBE PAR CCS COA COJ EIB	R4-010, R5-5, R5-6, R9-1 CCS 101, 1130 A01002, A01010, A01020, A01101, A01130, A01132, A01133, A01140 A01149, A012, A016, A01840, B611 (6) 101, 102, 1101, 1130, 1132, 1140, 1146, 1149, 12 except 120-4, 16 1101, 1132, 1140, 1149, 121, 16 1002, 101, 102, 1101, 1130, 1132, 1133, 1140, 1149, 12, 16 1002, 101, 102, 1101, 1130, 1132, 1133, 1140, 1149, 12, 16 Staff costs (part) (12)
4.5	DEBIT		4.4 CREDIT

BOP CODE	DIRECTION OF FLOW	Source	Budget Code
4.6.1	DEBIT	GBR GBE	R6-151 B1 except B13202/4,B11030/2/3,B12070-1,B1360, B290 except B291/2/4
4.6.1.1	DEBIT	GBE	B131, B132
4.6.3	DEBIT	GBR GBE ECSC	R6-152 B4320, B52, B54130 Legal commitments: Interest subsidies (art. 54, art. 56) (10)
4.6.4	DEBIT	GBE	B010
4.7.1	DEBIT	GBE	B2 except B212/13/16/17/19/20, B2181/2, B23-7,B290
4.7.3	DEBIT	GBE ECSC	B0 except B010/1, B27 except B2702-10, B3412, B4100, B533, B73005, B73010, B74 except B74060, B74086, B75024 Legal commitments: (Redeployment, Research, Coking coal and metallurgical coke) (10)
4.8	CREDIT	GBR	R5-3, R7-1/2, R9-0
	DEBIT	CCS COJ GBE PAR ECSC	234, 2733, 294 234 A02340, A03200, A03230, A03268, A0362, B31010/3, B34013, B3411 except B34111, B34312, B73014, B73020, B74060, B75000, B75001, B75033 234, 294 Revenue from lapsed coupons, Fines and sundry revenue from Operating Budget (11)
4.10	DEBIT	CCS COA COJ GBE PAR	272, 28 272 272 A030 except A03000,A03060,A03091, A032 except A03200,A03230,A03268,A0362, B25149, B31019, B31030, B31090, B3400, B34111, B43061/3, B43080, B43101, B51010, B53240, B75010, B75011, B75070, B75073/5, B75078, B75092, B7509 272, 299

BOP CODE	DIRECTION OF FLOW	Source	Budget Code
6.1.a	CREDIT	EIB	Negative variation on asset items "Debt securities including fixed-income securities" and "Treasury bills eligible for refinancing with central banks" (16)
	DEBIT	ECSC	Debt securities in ECSC portfolio (government bonds and repurchased ECSC bonds) (15)
		EIB	Positive variation on assets items "Debt securities including fixed-income securities" and "Treasury bills eligible for refinancing with central banks" (16)
6.1.b	CREDIT	GB	NCI Borrowings (14)
		ECSC	ECSC Borrowing (including amounts owed to credit institutions) (15)
		EIB	EIB Debts evidenced by certificates (16)
	DEBIT	GB	Repayment of NCI Borrowing (14)
		ECSC	Repayment of ECSC Borrowing (including amounts owed to credit institutions) (15)
		EIB	Repayment of EIB debts evidenced by certificates (16)
7.1.a	CREDIT	EDF	Repayment of EDF risk capital (8)(13)
	DEBIT	CCS	297, 208
		GB	A02060/80, A03110, A06011, B76100
		GB	Subscription to the capital of the EBRD by the Commission and ECIP Participation (14)
		EDF	risk capital (9)(13)
		ECSC	Acquisitions of buildings during the year (15)
		EIB	Acquisitions of buildings during the year, EIB Subscription to the capital of the EBRD (12)(16)
7.1.b	CREDIT	ECSC	Member States' contributions to the ECSC reserves (15)
		EIB	Member States' subscriptions to EIB capital (16)
7.2.a	CREDIT	GB	R8 (7), Reimbursement of Commission loans (14)
		ECSC	Repayment of ECSC loans (including balances with credit institutions and loans to customers) (15)
		EIB	Repayment of EIB loans (including balances with credit institutions and loans to customers) (16)
	DEBIT	GB	New Commission loans (14)
		EDF	EDF special loans and quasi-capital aid (9)(13)
		ECSC	New ECSC loans (including balances with credit institutions and loans to customers) (15)
		EIB	New EIB loans (including balances with credit institutions and loans to customers) (16)

BOP CODE	DIRECTION OF FLOW	Source	Budget Code
7.2.b	CREDIT	GB	New Commission borrowing (excluding NCI) (14)
	DEBIT	GB	Repayment of Commission borrowing (14)
7.3.b	CREDIT	EIB	Increase of liabilities: (Item n°5) "Provisions for liabilities and charges" EIB staff pension fund (16)
8.1.a	CREDIT	GBC	"Sight accounts": cash, central banks accounts, cash in hand, imprest funds (14)
		ECSC	Change in asset items: "balances with central banks", "advances to credit institutions repayable on demand" and change in liabilities: "amounts owed to credit institutions" (15)
		EIB	Change in asset items: "cash in hand, credits with central banks and claims on credit institutions" and change in liabilities: "debts vis-à-vis credit institutions" (16)
	DEBIT	GBC	"Sight accounts": cash, central banks accounts, cash in hand, imprasts funds (14)
		EDF	Increase in bank accounts (9)(13)
		ECSC	Change in assets items: "balances with central banks", "advances to credit institutions repayable on demand" and change in liabilities: "amounts owed to credit institutions" (15)
		EIB	Change in assets items: "cash in hand, credits with central banks and claims on credit institutions" and change in liabilities: "debts vis-à-vis credit institutions" (16)
8.2.a	CREDIT	GBC	"Time accounts" cash and "documentary credits" (14)
		ECSC	Term or notice deposits at less than one year (15)
		EIB	"Debts vis-à-vis credit institutions with agreed term or period of notice" and "debts with less than one year to run", "other claims", "term deposits" (16)
	DEBIT	GBC	"Time accounts" cash and "documentary credits" (14)
		ECSC	Term or notice deposits at less than one year (15)
		EIB	"Debts vis-à-vis credit institutions with agreed term or period of notice" and "debts with less than one year to run", "other claims", "term deposits" (16)
8.3.a	CREDIT	GBC	"Treasury accounts", "short term securities portfolio" (14)
		EIB	Change in asset items: "Notes used for central bank refinancing; notes at less than one year only" (16)
	DEBIT	GBC	"Treasury accounts", "short term securities portfolio" (14)
		EIB	Change in asset items: "Notes used for central bank refinancing; notes at less than one year only" (16)

BOP CODE	DIRECTION OF FLOW	Source	Budget Code
8.4.a	CREDIT	GBC EDF ECSC EIB	Change in asset items: "debtor Member States" and "sundry debtors" (14) Sundry payables (reduction) (8) (13) Change in asset items : "Claims on clients", "levy and fines", "other assets": defaulting debtors, portfolio taxes and recoverable VAT (15) Change in asset items: "Other assets: claims on member states for capital adjustment" and "miscellaneous debtors" (16)
	DEBIT	GBC EDF ECSC EIB	Change in asset items "debtor Member States" and "sundry debtors" (14) Sundry payables (increase) (9) (13) Change in asset items: "Claims on clients", "levy and fines", "other assets": defaulting debtors, portfolio taxes and recoverable VAT (15) Change in asset items: "Other assets: claims on Member States for capital adjustment" and "miscellaneous debtors" (16)
8.4.b	CREDIT	GBC EDF ECSC EIB	Change in liability items (short-term debt; "Creditor Member States", "sundry creditors chargeable revenue" and change in assets "advances to Member States" (14) Sundry revenue (increase) (8) (13) Change in liability items : "other liabilities": difference between the currencies to be received and issued under currency swap operations (15) Change in liability items n°3 "debts to Members States for capital adjustment, miscellaneous creditors and change in swap loans (currency exchange operations) and change in "miscellaneous debtors currency exchange operations" (16)
	DEBIT	GBC EDF ECSC EIB	Change in liability items (short-term debt; "Creditor Member States" (note 5.21), "sundry creditors", "chargeable revenue" and change in assets "advances to Member States" (14) Sundry revenue (reduction) (9) (13) Change in liability : "other liabilities": difference between the currencies to be received and issued under currency swap operations (15) Change in liabilities n°3 "debts to Members States for capital adjustment, miscellaneous creditors and change in swap loans (currency exchange operations) and change in "miscellaneous debtors currency exchange operations" (16)
EXCLUDED FROM BALANCE OF PAYMENTS			
		GBR CCS GBE EDF ECSC EIB	R3-0, R5-4, R6-10 373 A03000 (17), A03420 (18), B31080 Transfers between EDFs (8) (9) Accruals and deferred income Value adjustments in respect of securities, of fixed assets, of debtors, Administrative expenditure, Provisions for liabilities and charges, for losses and expenses, Profit for financial year (10) Cancellations of legal commitments, Withdrawal from the provision, Income from value readjustments in respect of debtors (11) Provision for losses and expenses, Profit on ordinary activities, net gain arising from revaluation of net Bank assets, Profit for financial year (12)

Sources:

GBR: GENERAL BUDGET REVENUE

"Revenue and Expenditure Account and Financial Statement" 1991, 1992.

Volume II - section III Commission.

Table 3: Revenue of current exercise (col.5), pages 95 à 134 (1).

GBE: GENERAL BUDGET EXPENDITURE

"Revenue and Expenditure Account and Financial Statement" 1991, 1992.

Volume II - section III Commission.

Tables:

n°2 - col. 3 pages 191 to 240.

n°3 - col.3 pages 241 to 275.

n°4 - col. 3 pages 276 to 279.

n°8 - col.6 pages 401 to 426.

n°9 - col. 4 pages 427 to 434.

GB: GENERAL BUDGET

ANNEX: LOANS-BORROWINGS ACTIVITIES

Revenue and Expenditure Account and Financial Statement" 1991, 1992.

Volume II - section III Commission.

Commission list of lending and borrowing pages 755 to 760 and pages 772 to 777.

EURATOM Activities: Loans and Borrowings pages 761 to 765.

NCI Activities: Loans and Borrowings pages 766 to 771.

GBC: GENERAL BUDGET CONSOLIDATED ACCOUNTS

Revenue and Expenditure Account and Financial Statement" 1991, 1992.

Volume IV Consolidated Account page 10.

Explanatory notes pages 11 to 18.

Consolidated Balance Sheet page 19.

Explanatory notes (assets) pages 20 to 28.

Explanatory notes (liabilities) pages 28 to 33.

PAR: PARLIAMENT

Revenue and Expenditure Account and Financial Statement" 1991, 1992.

Volume III - section I Parliament.

Tables :

n°2 - col. 3 pages 59 to 66.

n°3 - col. 3 pages 67 to 72.

CCS: ECONOMIC AND SOCIAL COMITY

Revenue and Expenditure Account and Financial Statement" 1991, 1992.

Volume III - section II Council and annex: Economic and Social Comity.

Council Tables:

n°2 - col. 3 pages 113 to 118.

n°3 - col. 3 pages 119 to 122.

Economic and Social Committee Tables:

n°2 - col. 3 pages 183 to 188.

n°3 - col. 3 pages 189 to 192.

COJ: COURT OF JUSTICE

Revenue and Expenditure Account and Financial Statement" 1991, 1992.

Volume III - section IV Court of Justice.

Tables :

n°2 - col. 3 pages 221 to 226.

n°3 - col. 3 pages 227 to 230.

COA: COURT OF AUDITORS

Revenue and Expenditure Account and Financial Statement" 1991, 1992.

Volume III - section V Court of Auditors.

Tables :

n°2 - col. 3 pages 267 to 272.

n°3 - col. 3 pages 273 to 276.

EIB: EUROPEAN INVESTMENT BANK

Annual Report European Investment Bank 1991,1992

Balance sheet as at 31 December: Assets page 68, Liabilities page 69.

Profit and loss account for the year ending 31 December page 72.

Statement of cash flows as at 31 December. page 73.

ECSC: EUROPEAN STEEL-COAL COMMUNITY

Financial Report 1992

Balance sheet at 31 December: Assets page 37, Liabilities page 38.

Profit-and-loss account for the year ending 31 December: Expenditure page 39, Revenue page 40.

Changes in the financial situation for the year ending 31 December page 63.

EDF: EUROPEAN DEVELOPMENT FUND

Commission Communication to the Court of Auditors, Parliament and the Council

Balance Sheets and Accounts of the 5th, 6th and 7th European Development Funds for 1992.

Balance Sheets and statement of sources and uses of funds for year ending 31 December pages 3 to 9. Explanatory notes pages 9 to 14.

Revenue Table page 16.

Management accounts (Part II) page 17.

Table D Authorisations (annual) E.D.F. 5 pages 72 to 80.

Table D Authorisations (annual) E.D.F. 6 pages 134 to 142.

Table D Authorisations (annual) E.D.F. 7 pages 189 to 196.

Explanatory notes:

(1) The page numbers refer to 1992 publications.

(2) Purchase of consumable and equipment.

(3) For direct appropriations the information was provided by the accounting service of ISPRA Joint Research Centre. Volume II of the "Revenue and Expenditure Account and Financial Statement" 1991, 1992 gives a breakdown of each article item (staff, administration and technical infrastructure, scientific and technical supports). See table "Direct Operation Appropriations" pages 571 to 572.

(4) The indirect action projects for research and technological development (share-cost projects) and concerted action projects are broken down according to the information provided by the Commission accounting services. A table of equivalence set out in Volume II to this part of the statement of expenditure presents the various resources committed to the performance of these research activities (operations, staff, administration, infrastructure, information and publications...). See table "Indirect action projects" pages 573 to 607.

(5) The operations support expenditure are mainly intended to pay studies; so, all of them are with the item "Other services" in the Balance of Payment, even if a part covers other kind of expenditure (meeting of experts, conferences, information and publications) directly linked with the achievement of the objectives of which they form an integral part. See table expenses on "Mini-budgets" pages 608 to 610.

(6) Item B611 covers not only expenditure on operations and staff covered by staff Regulation, but also other expenditure on staff, contracting, infrastructure, information and any other administrative expenditure arising from research and technological development operations. For the staff labour costs the breakdown between wages (3.1.1) and social contributions (items 3.1.2 and 3.1.3) is not given by the Commission accounting service. The same ratio, as that used for the other Commission Services, is applied to research staff costs to achieve this breakdown.

(7) See Part IV of this introduction to separate flows relating to the capital balance (repayment) from those relating to the current balance (interest).

(8) See Part V of this introduction: 1. EDF revenue and expenditure "Table part Resources".

(9) See Part V of this introduction: 1. EDF revenue and expenditure "Table part Uses".

(10) See Part V of this introduction: 2. ECSC revenue and expenditure "Table :ECSC PROFIT AND LOSS ACCOUNT" part costs.

(11) See Part V of this introduction: 2. ECSC revenue and expenditure "Table :ECSC PROFIT AND LOSS ACCOUNT" part income.

(12) See Part V of this introduction: 3. EIB revenue and expenditure "Table EIB PROFIT AND LOSS ACCOUNT".

(13) See Part VI.a of this introduction: Table "E.D.F.CAPITAL BALANCE".

(14) See Part VI.b of this introduction: Table "GENERAL BUDGET CAPITAL BALANCE".

(15) See Part VI.c of this introduction: Table "ECSC CAPITAL BALANCE".

(16) See Part VI.d of this introduction: Table "EIB CAPITAL BALANCE".

(17) The amount entered in the Commission's budget (item A-300) corresponds to the subsidy intended to cover the operating expenditure of the EURATOM Supply Agency. The breakdown of this expenditure is given in the Volume II of the "Revenue and Expenditure Account and Financial Statement" 1991, 1992 Section III Commission (pages 806 to 810 and pages 811, 812).

(18) The amount entered (item A03420) corresponds to the appropriations for the Office for Official Publications set out in detail in the volume II of the "Revenue and Expenditure Account and Financial statement" 1991, 1992. Section III. Commission. See: Appropriations for current exercise (pages 555 to 560) and Commitment appropriations carried over from previous years (pages 561 to 562).

STATISTICAL TABLES

BALANCE OF PAYMENTS

1991-1992 BY INSTITUTIONS

T.1. CURRENT BALANCE

T.2. CAPITAL BALANCE

INSTITUTION: TOTAL COMMUNITY INSTITUTIONS
CURRENT BALANCE (end)
unit: million ECU

YEAR: 1991	CREDIT	WORLD DEBIT	NET	CREDIT	INTRA DEBIT	NET	CREDIT	EXTRA DEBIT	NET
4. Transfers	58301.6	52441.2	5860.4	58281.4	49176.9	9104.4	20.2	3264.3	-3244.1
4.1 Taxes linked to production and imports	48387.4	0.0	48387.4	48387.4	0.0	48387.4	0.0	0.0	0.0
4.1.1 Customs duties	12751.1	0.0	12751.1	12751.1	0.0	12751.1	0.0	0.0	0.0
4.1.2 Agricultural levies	1973.7	0.0	1973.7	1973.7	0.0	1973.7	0.0	0.0	0.0
4.1.3 Sugar/isoglucose levies	1141.8	0.0	1141.8	1141.8	0.0	1141.8	0.0	0.0	0.0
4.1.4 VAT	31367.7	0.0	31367.7	31367.7	0.0	31367.7	0.0	0.0	0.0
4.1.5 ECSC levy	175.1	0.0	175.1	175.1	0.0	175.1	0.0	0.0	0.0
4.1.6 Monetary compensatory amounts	52.1	0.0	52.1	52.1	0.0	52.1	0.0	0.0	0.0
4.1.7 Coresponsability levy	926.0	0.0	926.0	926.0	0.0	926.0	0.0	0.0	0.0
4.1.8 Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2 Current international cooperation	9052.4	14928.8	-5876.4	9032.2	12136.2	-3104.0	20.2	2792.6	-2772.4
4.2.1 GNP-related contributions	7468.5	0.0	7468.5	7468.5	0.0	7468.5	0.0	0.0	0.0
4.2.2 EDF contributions	1510.7	0.0	1510.7	1510.7	0.0	1510.7	0.0	0.0	0.0
4.2.3 ERDF transfers to member states	0.0	6229.6	-6229.6	0.0	6229.6	-6229.6	0.0	0.0	0.0
4.2.4 ESF transfers to member states	0.0	4029.5	-4029.5	0.0	4029.5	-4029.5	0.0	0.0	0.0
4.2.5 EDF transfers	0.9	1104.2	-1103.3	0.0	6.2	-6.2	0.9	1098.0	-1097.1
4.2.6 EAGFF guidance	0.0	1.0	-1.0	0.0	1.0	-1.0	0.0	0.0	0.0
4.2.7 Financial compensations	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.8 Other	72.2	3564.5	-3492.3	52.9	1869.9	-1816.9	19.3	1694.6	-1675.3
4.3 Taxes on income and wealth	187.6	0.0	187.6	187.6	0.0	187.6	0.0	0.0	0.0
4.4 Social contributions	650.9	0.0	650.9	650.9	0.0	650.9	0.0	0.0	0.0
4.5 Social benefits	0.0	564.0	-564.0	0.0	564.0	-564.0	0.0	0.0	-0.0
4.6 Subsidies	0.0	33653.7	-33653.7	0.0	33641.9	-33641.9	0.0	11.8	-11.8
4.6.1 EAGFF guarantee	0.0	32664.7	-32664.7	0.0	32664.7	-32664.7	0.0	0.0	-0.0
of which Monetary compensatory amounts	0.0	211.1	-211.1	0.0	211.1	-211.1	0.0	0.0	0.0
4.6.2 EAGFF guidance subsidies	0.0	51.2	-51.2	0.0	39.4	-39.4	0.0	11.8	-11.8
4.6.3 Grants for interest relief	0.0	59.7	-59.7	0.0	59.7	-59.7	0.0	0.0	0.0
4.6.4 Other	0.0	878.1	-878.1	0.0	878.1	-878.1	0.0	0.0	0.0
4.7 Investment grants	0.0	2864.9	-2864.9	0.0	2730.1	-2730.1	0.0	134.8	-134.8
4.7.1 EAGFF guidance grants	0.0	2170.1	-2170.1	0.0	2170.1	-2170.1	0.0	0.0	0.0
4.7.2 EDF grants	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.7.3 Other	0.0	694.8	-694.8	0.0	560.0	-560.0	0.0	134.8	-134.8
4.8 Miscellaneous current transfers	23.3	192.2	-168.8	23.3	42.6	-19.3	0.0	149.5	-149.5
4.10 Current transfers to private non-profit institutions	0.0	237.7	-237.7	0.0	62.2	-62.2	0.0	175.5	-175.5

INSTITUTION: TOTAL COMMUNITY INSTITUTIONS
CAPITAL BALANCE (end)

unit: million ECU

YEAR: 1991	WORLD			INTRA			EXTRA		
	CREDIT	DEBIT	NET	CREDIT	DEBIT	NET	CREDIT	DEBIT	NET
4. SHORT-TERM CAPITAL	3087.6	2893.2	194.4	3087.6	2526.4	561.2	0.0	366.8	-366.8
4.1 Sight deposits (F20)	180.3	403.5	-223.2	180.3	403.5	-223.2	0.0	0.0	0.0
a) Changes in assets	180.3	403.5	-223.2	180.3	403.5	-223.2	0.0	0.0	0.0
b) Changes in liabilities (*)									
4.2 Other deposits (F30)	165.2	183.0	-17.8	165.2	183.0	-17.8	0.0	0.0	0.0
a) Changes in assets	165.2	183.0	-17.8	165.2	183.0	-17.8	0.0	0.0	0.0
b) Changes in liabilities (*)									
4.3 Short-term bills and bonds (F40)	1604.3	151.3	1453.0	1604.3	151.3	1453.0	0.0	0.0	0.0
a) Changes in assets	1604.3	151.3	1453.0	1604.3	151.3	1453.0	0.0	0.0	0.0
Notably member states' treasury bills									
b) Changes in liabilities (*)									
4.4 Short-term loans (F70)	1137.8	2155.4	-1017.6	1137.8	1788.6	-650.8	0.0	366.8	-366.8
a) Changes in assets	0.0	196.7	-196.7	0.0	196.7	-196.7	0.0	0.0	0.0
Advances to member states									
b) Changes in liabilities	1137.8	1958.7	-820.9	1137.8	1591.9	-454.1	0.0	366.8	-366.8
Advances from member states	1137.8	1866.9	-729.1	1137.8	1500.1	-362.3	0.0	366.8	-366.8
EIB and ECSC swap operations	0.0	91.8	-91.8	0.0	91.8	-91.8	0.0	0.0	0.0

(*) nothing

INSTITUTION: GENERAL BUDGET
CURRENT BALANCE (end)
unit: million ECU

YEAR: 1991	CREDIT	WORLD DEBIT	NET	CREDIT	INTRA DEBIT	NET	CREDIT	EXTRA DEBIT	NET
4. Transfers	56597.1	50998.0	5599.1	56577.8	48843.5	7734.2	19.3	2154.5	-2135.2
4.1 Taxes linked to production and imports	48212.3	0.0	48212.3	48212.3	0.0	48212.3	0.0	0.0	0.0
4.1.1 Customs duties	12751.1	0.0	12751.1	12751.1	0.0	12751.1	0.0	0.0	0.0
4.1.2 Agricultural levies	1973.7	0.0	1973.7	1973.7	0.0	1973.7	0.0	0.0	0.0
4.1.3 Sugar/isoglucose levies	1141.8	0.0	1141.8	1141.8	0.0	1141.8	0.0	0.0	0.0
4.1.4 VAT	31367.7	0.0	31367.7	31367.7	0.0	31367.7	0.0	0.0	0.0
4.1.5 ECSC levy	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.6 Monetary compensatory amounts	52.1	0.0	52.1	52.1	0.0	52.1	0.0	0.0	0.0
4.1.7 Coresponsability levy	926.0	0.0	926.0	926.0	0.0	926.0	0.0	0.0	0.0
4.1.8 Other	0.0	0.0	0.0		0.0	0.0	0.0	0.0	0.0
4.2 Current international cooperation	7540.8	13824.6	-6283.8	7521.5	12130.0	-4608.5	19.3	1694.6	-1675.3
4.2.1 GNP-related contributions	7468.5	0.0	7468.5	7468.5	0.0	7468.5	0.0	0.0	0.0
4.2.2 EDF contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.3 ERDF transfers to member states	0.0	6229.6	-6229.6	0.0	6229.6	-6229.6	0.0	0.0	0.0
4.2.4 ESF transfers to member states	0.0	4029.5	-4029.5	0.0	4029.5	-4029.5	0.0	0.0	0.0
4.2.5 EDF transfers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.6 EAGFF guidance	0.0	1.0	-1.0	0.0	1.0	-1.0	0.0	0.0	0.0
4.2.7 Financial compensations	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.8 Other	72.2	3564.5	-3492.3	52.9	1869.9	-1816.9	19.3	1694.6	-1675.3
4.3 Taxes on income and wealth	187.6	0.0	187.6	187.6	0.0	187.6	0.0	0.0	0.0
4.4 Social contributions	633.1	0.0	633.1	633.1	0.0	633.1	0.0	0.0	0.0
4.5 Social benefits	0.0	546.2	-546.2	0.0	546.2	-546.2	0.0	0.0	-0.0
4.6 Subsidies	0.0	33601.6	-33601.6	0.0	33601.6	-33601.6	0.0	0.0	-0.0
4.6.1 EAGFF guarantee	0.0	32664.7	-32664.7	0.0	32664.7	-32664.7	0.0	0.0	-0.0
of which Monetary compensatory amounts	0.0	211.1	-211.1	0.0	211.1	-211.1	0.0	0.0	0.0
4.6.2 EAGFF guidance subsidies	0.0	39.3	-39.3	0.0	39.3	-39.3	0.0	0.0	0.0
4.6.3 Grants for interest relief	0.0	19.5	-19.5	0.0	19.5	-19.5	0.0	0.0	0.0
4.6.4 Other	0.0	878.1	-878.1	0.0	878.1	-878.1	0.0	0.0	0.0
4.7 Investment grants	0.0	2595.8	-2595.8	0.0	2461.0	-2461.0	0.0	134.8	-134.8
4.7.1 EAGFF guidance grants	0.0	2170.1	-2170.1	0.0	2170.1	-2170.1	0.0	0.0	0.0
4.7.2 EDF grants	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.7.3 Other	0.0	425.7	-425.7	0.0	290.9	-290.9	0.0	134.8	-134.8
4.8 Miscellaneous current transfers	23.3	192.2	-168.8	23.3	42.6	-19.3	0.0	149.5	-149.5
4.10 Current transfers to private non-profit institutions	0.0	237.7	-237.7	0.0	62.2	-62.2	0.0	175.5	-175.5

INSTITUTION: GENERAL BUDGET
CAPITAL BALANCE (end)
unit: million ECU

YEAR: 1991	WORLD			INTRA			EXTRA		
	CREDIT	DEBIT	NET	CREDIT	DEBIT	NET	CREDIT	DEBIT	NET
4. SHORT-TERM CAPITAL	1784.6	1703.9	80.7	1784.6	1703.9	80.7	0.0	0.0	0.0
4.1 Sight deposits (F20)	180.3	0.0	180.3	180.3	0.0	180.3	0.0	0.0	0.0
a) Changes in assets	180.3	0.0	180.3	180.3	0.0	180.3	0.0	0.0	0.0
b) Changes in liabilities (*)									
4.2 Other deposits (F30)	0.0	12.8	-12.8	0.0	12.8	-12.8	0.0	0.0	0.0
a) Changes in assets	0.0	12.8	-12.8	0.0	12.8	-12.8	0.0	0.0	0.0
b) Changes in liabilities (*)									
4.3 Short-term bills and bonds (F40)	1604.3	0.0	1604.3	1604.3	0.0	1604.3	0.0	0.0	0.0
a) Changes in assets	1604.3	0.0	1604.3	1604.3	0.0	1604.3	0.0	0.0	0.0
Notably member states' treasury bills									
b) Changes in liabilities (*)									
4.4 Short-term loans (F70)	0.0	1691.1	-1691.1	0.0	1691.1	-1691.1	0.0	0.0	0.0
a) Changes in assets	0.0	197.8	-197.8	0.0	197.8	-197.8	0.0	0.0	0.0
Advances to member states									
b) Changes in liabilities	0.0	1493.3	-1493.3	0.0	1493.3	-1493.3	0.0	0.0	0.0
Advances from member states	0.0	1493.3	-1493.3	0.0	1493.3	-1493.3	0.0	0.0	0.0
EIB and ECSC swap operations	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

(*) nothing

INSTITUTION: E.C.S.C.
CURRENT BALANCE (end)

unit: million ECU

YEAR: 1991	CREDIT	WORLD DEBIT	NET	CREDIT	INTRA DEBIT	NET	CREDIT	EXTRA DEBIT	NET
4. Transfers	175.1	309.3	-134.2	175.1	309.3	-134.2	0.0	0.0	0.0
4.1 Taxes linked to production and imports	175.1	0.0	175.1	175.1	0.0	175.1	0.0	0.0	0.0
4.1.1 Customs duties	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.2 Agricultural levies	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.3 Sugar/isoglucose levies	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.4 VAT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.5 ECSC levy	175.1	0.0	175.1	175.1	0.0	175.1	0.0	0.0	0.0
4.1.6 Monetary compensatory amounts	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.7 Coresponsability levy	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.8 Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2 Current international cooperation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.1 GNP-related contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.2 EDF contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.3 ERDF transfers to member states	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.4 ESF transfers to member states	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.5 EDF transfers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.6 EAGFF guidance	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.7 Financial compensations	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.8 Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.3 Taxes on income and wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.4 Social contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.5 Social benefits	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.6 Subsidies	0.0	40.2	-40.2	0.0	40.2	-40.2	0.0	0.0	0.0
4.6.1 EAGFF guarantee	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
of which Monetary compensatory amounts	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.6.2 EAGFF guidance subsidies	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.6.3 Grants for interest relief	0.0	40.2	-40.2	0.0	40.2	-40.2	0.0	0.0	0.0
4.6.4 Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.7 Investment grants	0.0	269.1	-269.1	0.0	269.1	-269.1	0.0	0.0	0.0
4.7.1 EAGFF guidance grants	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.7.2 EDF grants	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.7.3 Other	0.0	269.1	-269.1	0.0	269.1	-269.1	0.0	0.0	0.0
4.8 Miscellaneous current-transfers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.10 Current transfers to private non-profit institutions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

INSTITUTION: E.C.S.C.
CAPITAL BALANCE (end)

unit: million ECU

YEAR: 1991	WORLD			INTRA			EXTRA		
	CREDIT	DEBIT	NET	CREDIT	DEBIT	NET	CREDIT	DEBIT	NET
4. SHORT-TERM CAPITAL	165.2	36.1	129.1	165.2	36.1	129.1	0.0	0.0	0.0
4.1 Sight deposits (F20)	0.0	20.3	-20.3	0.0	20.3	-20.3	0.0	0.0	0.0
a) Changes in assets	0.0	20.3	-20.3	0.0	20.3	-20.3	0.0	0.0	0.0
b) Changes in liabilities (*)									
4.2 Other deposits (F30)	165.2	0.0	165.2	165.2	0.0	165.2	0.0	0.0	0.0
a) Changes in assets	165.2	0.0	165.2	165.2	0.0	165.2	0.0	0.0	0.0
b) Changes in liabilities (*)									
4.3 Short-term bills and bonds (F40)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
a) Changes in assets	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Notably member states' treasury bills									
b) Changes in liabilities (*)									
4.4 Short-term loans (F70)	0.0	15.8	-15.8	0.0	15.8	-15.8	0.0	0.0	0.0
a) Changes in assets	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Advances to member states									
b) Changes in liabilities	0.0	15.8	-15.8	0.0	15.8	-15.8	0.0	0.0	0.0
Advances from member states	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EIB and ECSC swap operations	0.0	15.8	-15.8	0.0	15.8	-15.8	0.0	0.0	0.0

(*) nothing

INSTITUTION: E.D.F.
CURRENT BALANCE (end)
unit: million ECU

YEAR: 1991	CREDIT	WORLD DEBIT	NET	CREDIT	INTRA DEBIT	NET	CREDIT	EXTRA DEBIT	NET
4. Transfers	1511.6	1116.1	395.5	1510.7	6.3	1504.4	0.9	1109.8	-1108.9
4.1 Taxes linked to production and imports	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.1 Customs duties	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.2 Agricultural levies	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.3 Sugar/isoglucose levies	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.4 VAT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.5 ECSC levy	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.6 Monetary compensatory amounts	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.7 Coresponsability levy	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.8 Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2 Current international cooperation	1511.6	1104.2	407.4	1510.7	6.2	1504.5	0.9	1098.0	-1097.1
4.2.1 GNP-related contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.2 EDF contributions	1510.7	0.0	1510.7	1510.7	0.0	1510.7	0.0	0.0	0.0
4.2.3 ERDF transfers to member states	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.4 ESF transfers to member states	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.5 EDF transfers	0.9	1104.2	-1103.3	0.0	6.2	-6.2	0.9	1098.0	-1097.1
4.2.6 EAGFF guidance	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.7 Financial compensations	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.8 Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.3 Taxes on income and wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.4 Social contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.5 Social benefits	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.6 Subsidies	0.0	11.9	-11.9	0.0	0.1	-0.1	0.0	11.8	-11.8
4.6.1 EAGFF guarantee	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
of which Monetary compensatory amounts	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.6.2 EAGFF guidance subsidies	0.0	11.9	-11.9	0.0	0.1	-0.1	0.0	11.8	-11.8
4.6.3 Grants for interest relief	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.6.4 Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.7 Investment grants	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.7.1 EAGFF guidance grants	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.7.2 EDF grants	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.7.3 Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.8 Miscellaneous current transfers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.10 Current transfers to private non-profit institutions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

INSTITUTION: E.D.F.
CAPITAL BALANCE (end)

unit: million ECU

YEAR: 1991	WORLD			INTRA			EXTRA		
	CREDIT	DEBIT	NET	CREDIT	DEBIT	NET	CREDIT	DEBIT	NET
4. SHORT-TERM CAPITAL	0.0	304.7	-304.7	0.0	304.7	-304.7	0.0	0.0	0.0
4.1 Sight deposits (F20)	0.0	304.7	-304.7	0.0	304.7	-304.7	0.0	0.0	0.0
a) Changes in assets	0.0	304.7	-304.7	0.0	304.7	-304.7	0.0	0.0	0.0
b) Changes in liabilities (*)									
4.2 Other deposits (F30)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
a) Changes in assets	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
b) Changes in liabilities (*)									
4.3 Short-term bills and bonds (F40)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
a) Changes in assets	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Notably member states' treasury bills									
b) Changes in liabilities (*)									
4.4 Short-term loans (F70)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
a) Changes in assets	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Advances to member states									
b) Changes in liabilities	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Advances from member states	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EIB and ECSC swap operations	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

(*) nothing

INSTITUTION: E.I.B.
CURRENT BALANCE (end)

unit: million ECU

YEAR: 1991	CREDIT	WORLD DEBIT	NET	CREDIT	INTRA DEBIT	NET	CREDIT	EXTRA DEBIT	NET
4. Transfers	17.8	17.8	0.0	17.8	17.8	0.0	0.0	0.0	0.0
4.1 Taxes linked to production and imports	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.1 Customs duties	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.2 Agricultural levies	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.3 Sugar/isoglucose levies	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.4 VAT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.5 ECSC levy	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.6 Monetary compensatory amounts	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.7 Coresponsability levy	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.8 Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2 Current international cooperation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.1 GNP-related contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.2 EDF contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.3 ERDF transfers to member states	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.4 ESF transfers to member states	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.5 EDF transfers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.6 EAGFF guidance	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.7 Financial compensations	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.8 Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.3 Taxes on income and wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.4 Social contributions	17.8	0.0	17.8	17.8	0.0	17.8	0.0	0.0	0.0
4.5 Social benefits	0.0	17.8	-17.8	0.0	17.8	-17.8	0.0	0.0	0.0
4.6 Subsidies	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.6.1 EAGFF guarantee	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
of which Monetary compensatory amounts	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.6.2 EAGFF guidance subsidies	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.6.3 Grants for interest relief	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.6.4 Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.7 Investment grants	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.7.1 EAGFF guidance grants	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.7.2 EDF grants	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.7.3 Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.8 Miscellaneous current transfers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.10 Current transfers to private non-profit institutions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

INSTITUTION: E.I.B.
CAPITAL BALANCE (end)
unit: million ECU

YEAR: 1991	WORLD			INTRA			EXTRA		
	CREDIT	DEBIT	NET	CREDIT	DEBIT	NET	CREDIT	DEBIT	NET
4. SHORT-TERM CAPITAL	1137.8	848.5	289.3	1137.8	481.7	656.1	0.0	366.8	-366.8
4.1 Sight deposits (F20)	0.0	78.5	-78.5	0.0	78.5	-78.5	0.0	0.0	0.0
a) Changes in assets	0.0	78.5	-78.5	0.0	78.5	-78.5	0.0	0.0	0.0
b) Changes in liabilities (*)									
4.2 Other deposits (F30)	0.0	170.2	-170.2	0.0	170.2	-170.2	0.0	0.0	0.0
a) Changes in assets	0.0	170.2	-170.2	0.0	170.2	-170.2	0.0	0.0	0.0
b) Changes in liabilities (*)									
4.3 Short-term bills and bonds (F40)	0.0	151.3	-151.3	0.0	151.3	-151.3	0.0	0.0	0.0
a) Changes in assets	0.0	151.3	-151.3	0.0	151.3	-151.3	0.0	0.0	0.0
Notably member states' treasury bills									
b) Changes in liabilities (*)									
4.4 Short-term loans (F70)	1137.8	448.5	689.3	1137.8	81.7	1056.1	0.0	366.8	-366.8
a) Changes in assets	0.0	-1.1	1.1	0.0	-1.1	1.1	0.0	0.0	0.0
Advances to member states									
b) Changes in liabilities	1137.8	449.6	688.2	1137.8	82.8	1055.0	0.0	366.8	-366.8
Advances from member states	1137.8	373.6	764.2	1137.8	6.8	1131.0	0.0	366.8	-366.8
EIB and ECSC swap operations	0.0	76.0	-76.0	0.0	76.0	-76.0	0.0	0.0	0.0

(*) nothing

INSTITUTION: TOTAL COMMUNITY INSTITUTIONS
CURRENT BALANCE (end)

unit: million ECU

YEAR:1992	CREDIT	WORLD DEBIT	NET	CREDIT	INTRA DEBIT	NET	CREDIT	EXTRA DEBIT	NET
4. Transfers	62120.6	57456.3	4664.3	62083.4	53784.5	8299.0	37.2	3671.8	-3634.6
4.1 Taxes linked to production and imports	51100.4	0.0	51100.4	51100.4	0.0	51100.4	0.0	0.0	0.0
4.1.1 Customs duties	12547.9	0.0	12547.9	12547.9	0.0	12547.9	0.0	0.0	0.0
4.1.2 Agricultural levies	1574.8	0.0	1574.8	1574.8	0.0	1574.8	0.0	0.0	0.0
4.1.3 Sugar/isoglucose levies	1002.4	0.0	1002.4	1002.4	0.0	1002.4	0.0	0.0	0.0
4.1.4 VAT	34659.3	0.0	34659.3	34659.3	0.0	34659.3	0.0	0.0	0.0
4.1.5 ECSC levy	145.9	0.0	145.9	145.9	0.0	145.9	0.0	0.0	0.0
4.1.6 Monetary compensatory amounts	54.0	0.0	54.0	54.0	0.0	54.0	0.0	0.0	0.0
4.1.7 Coresponsability levy	1116.1	0.0	1116.1	1116.1	0.0	1116.1	0.0	0.0	0.0
4.1.8 Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2 Current international cooperation	10017.2	18884.8	-8867.6	9980.0	15813.1	-5833.1	37.2	3071.7	-3034.5
4.2.1 GNP-related contributions	8322.0	0.0	8322.0	8322.0	0.0	8322.0	0.0	0.0	0.0
4.2.2 EDF contributions	1650.3	0.0	1650.3	1650.3	0.0	1650.3	0.0	0.0	0.0
4.2.3 ERDF transfers to member states	0.0	8620.0	-8620.0	0.0	8620.0	-8620.0	0.0	0.0	0.0
4.2.4 ESF transfers to member states	0.0	4358.5	-4358.5	0.0	4358.5	-4358.5	0.0	0.0	0.0
4.2.5 EDF transfers	0.0	1733.6	-1733.6	0.0	6.2	-6.2	0.0	1727.4	-1727.4
4.2.6 EAGFF guidance	0.0	330.0	-330.0	0.0	330.0	-330.0	0.0	0.0	0.0
4.2.7 Financial compensations	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.8 Other	44.9	3842.6	-3797.7	7.7	2498.3	-2490.6	37.2	1344.3	-1307.1
4.3 Taxes on income and wealth	216.0	0.0	216.0	216.0	0.0	216.0	0.0	0.0	0.0
4.4 Social contributions	753.5	0.0	753.5	753.5	0.0	753.5	0.0	0.0	0.0
4.5 Social benefits	0.0	664.2	-664.2	0.0	663.7	-663.7	0.0	0.6	-0.6
4.6 Subsidies	0.0	33834.7	-33834.7	0.0	33800.8	-33800.8	0.0	33.9	-33.9
4.6.1 EAGFF guarantee	0.0	32713.0	-32713.0	0.0	32691.2	-32691.2	0.0	21.9	-21.9
of which Monetary compensatory amounts	0.0	83.1	-83.1	0.0	83.1	-83.1	0.0	0.0	0.0
4.6.2 EAGFF guidance subsidies	0.0	71.0	-71.0	0.0	71.0	-71.0	0.0	0.0	0.0
4.6.3 Grants for interest relief	0.0	86.2	-86.2	0.0	74.2	-74.2	0.0	12.0	-12.0
4.6.4 Other	0.0	964.4	-964.4	0.0	964.4	-964.4	0.0	0.0	0.0
4.7 Investment grants	0.0	3564.9	-3564.9	0.0	3382.0	-3382.0	0.0	183.0	-183.0
4.7.1 EAGFF guidance grants	0.0	2662.3	-2662.3	0.0	2662.3	-2662.3	0.0	0.0	0.0
4.7.2 EDF grants	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.7.3 Other	0.0	902.6	-902.6	0.0	719.6	-719.6	0.0	183.0	-183.0
4.8 Miscellaneous current transfers	33.5	216.9	-183.4	33.5	46.2	-12.7	0.0	170.7	-170.7
4.10 Current transfers to private non profit institutions	0.0	290.8	-290.8	0.0	78.8	-78.8	0.0	212.0	-212.0

INSTITUTION: TOTAL COMMUNITY INSTITUTIONS
CAPITAL BALANCE (end)

unit: million ECU

YEAR:1992	WORLD			INTRA			EXTRA		
	CREDIT	DEBIT	NET	CREDIT	DEBIT	NET	CREDIT	DEBIT	NET
4. SHORT-TERM CAPITAL	2845.0	884.5	1960.5	2845.0	884.5	1960.5	0.0	0.0	0.0
4.1 Sight deposits (F20)	293.7	240.6	53.1	293.7	240.6	53.1	0.0	0.0	0.0
a) Changes in assets	293.7	240.6	53.1	293.7	240.6	53.1	0.0	0.0	0.0
b) Changes in liabilities (*)									
4.2 Other deposits (F30)	220.2	84.5	135.7	220.2	84.5	135.7	0.0	0.0	0.0
a) Changes in assets	220.2	84.5	135.7	220.2	84.5	135.7	0.0	0.0	0.0
b) Changes in liabilities (*)									
4.3 Short-term bills and bonds (F40)	1981.2	0.0	1981.2	1981.2	0.0	1981.2	0.0	0.0	0.0
a) Changes in assets	1981.2	0.0	1981.2	1981.2	0.0	1981.2	0.0	0.0	0.0
Notably member states' treasury bills									
b) Changes in liabilities (*)									
4.4 Short-term loans (F70)	349.9	559.3	-209.4	349.9	559.3	-209.4	0.0	0.0	0.0
a) Changes in assets	25.9	11.0	14.9	25.9	11.0	14.9	0.0	0.0	0.0
Advances to member states									
b) Changes in liabilities	324.0	548.3	-224.3	324.0	548.3	-224.3	0.0	0.0	0.0
Advances from member states	108.9	279.0	-170.1	108.9	279.0	-170.1	0.0	0.0	0.0
EIB and ECSC swap operations	215.1	269.3	-54.2	215.1	269.3	-54.2	0.0	0.0	0.0

(*) nothing

INSTITUTION: GENERAL BUDGET
CURRENT BALANCE (end)
unit: million ECU

YEAR:1992	CREDIT	WORLD DEBIT	NET	CREDIT	INTRA DEBIT	NET	CREDIT	EXTRA DEBIT	NET
4. Transfers	60304.2	55283.4	5020.8	60267.0	53350.8	6916.3	37.2	1932.6	-1895.4
4.1 Taxes linked to production and imports	50954.5	0.0	50954.5	50954.5	0.0	50954.5	0.0	0.0	0.0
4.1.1 Customs duties	12547.9	0.0	12547.9	12547.9	0.0	12547.9	0.0	0.0	0.0
4.1.2 Agricultural levies	1574.8	0.0	1574.8	1574.8	0.0	1574.8	0.0	0.0	0.0
4.1.3 Sugar/isoglucose levies	1002.4	0.0	1002.4	1002.4	0.0	1002.4	0.0	0.0	0.0
4.1.4 VAT	34659.3	0.0	34659.3	34659.3	0.0	34659.3	0.0	0.0	0.0
4.1.5 ECSC levy	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.6 Monetary compensatory amounts	54.0	0.0	54.0	54.0	0.0	54.0	0.0	0.0	0.0
4.1.7 Coresponsability levy	1116.1	0.0	1116.1	1116.1	0.0	1116.1	0.0	0.0	0.0
4.1.8 Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2 Current international cooperation	8366.9	17151.2	-8784.3	8329.7	15806.9	-7477.2	37.2	1344.3	-1307.1
4.2.1 GNP-related contributions	8322.0	0.0	8322.0	8322.0	0.0	8322.0	0.0	0.0	0.0
4.2.2 EDF contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.3 ERDF transfers to member states	0.0	8620.0	-8620.0	0.0	8620.0	-8620.0	0.0	0.0	0.0
4.2.4 ESF transfers to member states	0.0	4358.5	-4358.5	0.0	4358.5	-4358.5	0.0	0.0	0.0
4.2.5 EDF transfers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.6 EAGFF guidance	0.0	330.0	-330.0	0.0	330.0	-330.0	0.0	0.0	0.0
4.2.7 Financial compensations	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.8 Other	44.9	3842.6	-3797.7	7.7	2498.3	-2490.6	37.2	1344.3	-1307.1
4.3 Taxes on income and wealth	216.0	0.0	216.0	216.0	0.0	216.0	0.0	0.0	0.0
4.4 Social contributions	733.3	0.0	733.3	733.3	0.0	733.3	0.0	0.0	0.0
4.5 Social benefits	0.0	644.0	-644.0	0.0	643.5	-643.5	0.0	0.6	-0.6
4.6 Subsidies	0.0	33775.5	-33775.5	0.0	33753.4	-33753.4	0.0	22.1	-22.1
4.6.1 EAGFF guarantee	0.0	32713.0	-32713.0	0.0	32691.2	-32691.2	0.0	21.9	-21.9
of which Monetary compensatory amounts	0.0	83.1	-83.1	0.0	83.1	-83.1	0.0	0.0	0.0
4.6.2 EAGFF guidance subsidies	0.0	71.0	-71.0	0.0	71.0	-71.0	0.0	0.0	0.0
4.6.3 Grants for interest relief	0.0	27.0	-27.0	0.0	26.8	-26.8	0.0	0.2	-0.2
4.6.4 Other	0.0	964.4	-964.4	0.0	964.4	-964.4	0.0	0.0	0.0
4.7 investment grants	0.0	3205.0	-3205.0	0.0	3022.1	-3022.1	0.0	183.0	-183.0
4.7.1 EAGFF guidance grants	0.0	2662.3	-2662.3	0.0	2662.3	-2662.3	0.0	0.0	0.0
4.7.2 EDF grants	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.7.3 Other	0.0	542.7	-542.7	0.0	359.7	-359.7	0.0	183.0	-183.0
4.8 Miscellaneous current transfers	33.5	216.9	-183.4	33.5	46.2	-12.7	0.0	170.7	-170.7
4.10 Current transfers to private non profit institutions	0.0	290.8	-290.8	0.0	78.8	-78.8	0.0	212.0	-212.0

INSTITUTION: GENERAL BUDGET

CAPITAL BALANCE (end)

unit: million ECU

YEAR:1992	WORLD			INTRA			EXTRA		
	CREDIT	DEBIT	NET	CREDIT	DEBIT	NET	CREDIT	DEBIT	NET
4. SHORT-TERM CAPITAL	1958.7	259.8	1698.9	1958.7	259.8	1698.9	0.0	0.0	0.0
4.1 Sight deposits (F20)	0.0	240.6	-240.6	0.0	240.6	-240.6	0.0	0.0	0.0
a) Changes in assets	0.0	240.6	-240.6	0.0	240.6	-240.6	0.0	0.0	0.0
b) Changes in liabilities (*)									
4.2 Other deposits (F30)	0.0	19.2	-19.2	0.0	19.2	-19.2	0.0	0.0	0.0
a) Changes in assets	0.0	19.2	-19.2	0.0	19.2	-19.2	0.0	0.0	0.0
b) Changes in liabilities (*)									
4.3 Short-term bills and bonds (F40)	1905.2	0.0	1905.2	1905.2	0.0	1905.2	0.0	0.0	0.0
a) Changes in assets	1905.2	0.0	1905.2	1905.2	0.0	1905.2	0.0	0.0	0.0
Notably member states' treasury bills									
b) Changes in liabilities (*)									
4.4 Short-term loans (F70)	53.5	0.0	53.5	53.5	0.0	53.5	0.0	0.0	0.0
a) Changes in assets	11.7	0.0	11.7	11.7	0.0	11.7	0.0	0.0	0.0
Advances to member states									
b) Changes in liabilities	41.8	0.0	41.8	41.8	0.0	41.8	0.0	0.0	0.0
Advances from member states	41.8	0.0	41.8	41.8	0.0	41.8	0.0	0.0	0.0
EIB and ECSC swap operations	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

(*) nothing

INSTITUTION: E.C.S.C
CURRENT BALANCE (end)

unit: million ECU

YEAR:1992	CREDIT	WORLD DEBIT	NET	CREDIT	INTRA DEBIT	NET	CREDIT	EXTRA DEBIT	NET
4. Transfers	145.9	407.2	-261.3	145.9	407.2	-261.3	0.0	0.0	0.0
4.1 Taxes linked to production and imports	145.9	0.0	145.9	145.9	0.0	145.9	0.0	0.0	0.0
4.1.1 Customs duties	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.2 Agricultural levies	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.3 Sugar/isoglucose levies	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.4 VAT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.5 ECSC levy	145.9	0.0	145.9	145.9	0.0	145.9	0.0	0.0	0.0
4.1.6 Monetary compensatory amounts	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.7 Coresponsability levy	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.8 Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2 Current international cooperation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.1 GNP-related contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.2 EDF contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.3 ERDF transfers to member states	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.4 ESF transfers to member states	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.5 EDF transfers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.6 EAGFF guidance	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.7 Financial compensations	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.8 Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.3 Taxes on income and wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.4 Social contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.5 Social benefits	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.6 Subsidies	0.0	47.3	-47.3	0.0	47.3	-47.3	0.0	0.0	0.0
4.6.1 EAGFF guarantee	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
of which Monetary compensatory amounts	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.6.2 EAGFF guidance subsidies	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.6.3 Grants for interest relief	0.0	47.3	-47.3	0.0	47.3	-47.3	0.0	0.0	0.0
4.6.4 Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.7 Investment grants	0.0	359.9	-359.9	0.0	359.9	-359.9	0.0	0.0	0.0
4.7.1 EAGFF guidance grants	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.7.2 EDF grants	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.7.3 Other	0.0	359.9	-359.9	0.0	359.9	-359.9	0.0	0.0	0.0
4.8 Miscellaneous current transfers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.10 Current transfers to private non profit institutions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

INSTITUTION: E.C.S.C
CAPITAL BALANCE (end)

unit: million ECU

YEAR:1992	WORLD			INTRA			EXTRA		
	CREDIT	DEBIT	NET	CREDIT	DEBIT	NET	CREDIT	DEBIT	NET
4. SHORT-TERM CAPITAL	240.3	65.3	175.0	240.3	65.3	175.0	0.0	0.0	0.0
4.1 Sight deposits (F20)	25.3	0.0	25.3	25.3	0.0	25.3	0.0	0.0	0.0
a) Changes in assets	25.3	0.0	25.3	25.3	0.0	25.3	0.0	0.0	0.0
b) Changes in liabilities (*)									
4.2 Other deposits (F30)	0.0	65.3	-65.3	0.0	65.3	-65.3	0.0	0.0	0.0
a) Changes in assets	0.0	65.3	-65.3	0.0	65.3	-65.3	0.0	0.0	0.0
b) Changes in liabilities (*)									
4.3 Short-term bills and bonds (F40)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
a) Changes in assets	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Notably member states' treasury bills									
b) Changes in liabilities (*)									
4.4 Short-term loans (F70)	215.1	0.0	215.1	215.1	0.0	215.1	0.0	0.0	0.0
a) Changes in assets	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Advances to member states									
b) Changes in liabilities	215.1	0.0	215.1	215.1	0.0	215.1	0.0	0.0	0.0
Advances from member states	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EIB and ECSC swap operations	215.1	0.0	215.1	215.1	0.0	215.1	0.0	0.0	0.0

(*) nothing

INSTITUTION: E.D.F

CURRENT BALANCE (end)

unit: million ECU

YEAR:1992	CREDIT	WORLD DEBIT	NET	CREDIT	INTRA DEBIT	NET	CREDIT	EXTRA DEBIT	NET
4. Transfers	1650.3	1745.5	-95.2	1650.3	6.3	1644.0	0.0	1739.2	-1739.2
4.1 Taxes linked to production and imports	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.1 Customs duties	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.2 Agricultural levies	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.3 Sugar/isoglucose levies	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.4 VAT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.5 ECSC levy	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.6 Monetary compensatory amounts	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.7 Coresponsability levy	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.8 Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2 Current international cooperation	1650.3	1733.6	-83.3	1650.3	6.2	1644.1	0.0	1727.4	-1727.4
4.2.1 GNP-related contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.2 EDF contributions	1650.3	0.0	1650.3	1650.3	0.0	1650.3	0.0	0.0	0.0
4.2.3 ERDF transfers to member states	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.4 ESF transfers to member states	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.5 EDF transfers	0.0	1733.6	-1733.6	0.0	6.2	-6.2	0.0	1727.4	-1727.4
4.2.6 EAGFF guidance	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.7 Financial compensations	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.8 Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.3 Taxes on income and wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.4 Social contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.5 Social benefits	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.6 Subsidies	0.0	11.9	-11.9	0.0	0.1	-0.1	0.0	11.8	-11.8
4.6.1 EAGFF guarantee	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
of which Monetary compensatory amounts	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.6.2 EAGFF guidance subsidies	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.6.3 Grants for interest relief	0.0	11.9	-11.9	0.0	0.1	-0.1	0.0	11.8	-11.8
4.6.4 Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.7 Investment grants	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.7.1 EAGFF guidance grants	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.7.2 EDF grants	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.7.3 Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.8 Miscellaneous current transfers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.10 Current transfers to private non profit institutions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

INSTITUTION: E.D.F
CAPITAL BALANCE (end)

unit: million ECU

YEAR:1992	WORLD			INTRA			EXTRA		
	CREDIT	DEBIT	NET	CREDIT	DEBIT	NET	CREDIT	DEBIT	NET
4. SHORT-TERM CAPITAL	234.9	0.0	234.9	234.9	0.0	234.9	0.0	0.0	0.0
4.1 Sight deposits (F20)	220.7	0.0	220.7	220.7	0.0	220.7	0.0	0.0	0.0
a) Changes in assets	220.7	0.0	220.7	220.7	0.0	220.7	0.0	0.0	0.0
b) Changes in liabilities (*)									
4.2 Other deposits (F30)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
a) Changes in assets	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
b) Changes in liabilities (*)									
4.3 Short-term bills and bonds (F40)									
a) Changes in assets	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Notably member states' treasury bills	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
b) Changes in liabilities (*)									
4.4 Short-term loans (F70)	14.2	0.0	14.2	14.2	0.0	14.2	0.0	0.0	0.0
a) Changes in assets	14.2	0.0	14.2	14.2	0.0	14.2	0.0	0.0	0.0
Advances to member states									
b) Changes in liabilities	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Advances from member states	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EIB and ECSC swap operations	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

(*) nothing

INSTITUTION: E.I.B
CURRENT BALANCE (end)
unit: million ECU

YEAR:1992	CREDIT	WORLD DEBIT	NET	CREDIT	INTRA DEBIT	NET	CREDIT	EXTRA DEBIT	NET
4. Transfers	20.2	20.2	0.0	20.2	20.2	0.0	0.0	0.0	0.0
4.1 Taxes linked to production and imports	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.1 Customs duties	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.2 Agricultural levies	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.3 Sugar/isoglucose levies	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.4 VAT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.5 ECSC levy	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.6 Monetary compensatory amounts	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.7 Coresponsability levy	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.8 Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2 Current international cooperation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.1 GNP-related contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.2 EDF contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.3 ERDF transfers to member states	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.4 ESF transfers to member states	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.5 EDF transfers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.6 EAGFF guidance	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.7 Financial compensations	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.8 Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.3 Taxes on income and wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.4 Social contributions	20.2	0.0	20.2	20.2	0.0	20.2	0.0	0.0	0.0
4.5 Social benefits	0.0	20.2	-20.2	0.0	20.2	-20.2	0.0	0.0	0.0
4.6 Subsidies	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.6.1 EAGFF guarantee	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
of which Monetary compensatory amounts	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.6.2 EAGFF guidance subsidies	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.6.3 Grants for interest relief	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.6.4 Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.7 Investment grants	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.7.1 EAGFF guidance grants	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.7.2 EDF grants	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.7.3 Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.8 Miscellaneous current transfers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.10 Current transfers to private non profit institutions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

INSTITUTION: E.I.B
CAPITAL BALANCE

unit: million ECU

YEAR:1992	WORLD			INTRA			EXTRA		
	CREDIT	DEBIT	NET	CREDIT	DEBIT	NET	CREDIT	DEBIT	NET
II. FINANCIAL OPERATIONS	18780.0	20264.3	-1484.3	16827.4	18810.7	-1983.3	1952.5	1453.6	499.0
1. DIRECT INVESTMENT (*)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
a) Changes in assets									
2. PORTFOLIO INVESTMENT (F50)	12509.6	4573.0	7936.6	11208.8	4090.5	7118.3	1300.8	482.5	818.3
a) Changes in assets Mainly ECSC and EIB portfolios of securities	181.4	0.0	181.4	181.4	0.0	181.4	0.0	0.0	0.0
b) Changes in liabilities: Bonds issued by EIB, ECSC and the Commission (NCI)	12328.2	4573.0	7755.2	11027.4	4090.5	6936.9	1300.8	482.5	818.3
3. OTHER LONG-TERM CAPITAL	5859.3	15132.0	-9272.7	5207.6	14160.9	-8953.4	651.7	971.1	-319.3
3.1. Other securities (F60)	164.4	22.8	141.6	164.4	4.8	159.6	0.0	18.0	-18.0
a) Changes in assets	0.0	22.8	-22.8	0.0	4.8	-4.8	0.0	18.0	-18.0
EDF risk capital				0.0	4.8			18.0	
b) Changes in liabilities	164.4	0.0	164.4	164.4	0.0	164.4	0.0	0.0	0.0
Member states' subscriptions to EIB capital and contributions to ECSC reserves	164.4	0.0	164.4	164.4	0.0	164.4	0.0	0.0	0.0
3.2 Long-term loans (F80)	5867.0	15109.2	-9442.2	5015.3	14156.1	-9140.9	651.7	953.1	-301.3
a) Changes in assets	5516.9	15109.2	-9592.3	4865.1	14156.1	-9291.0	651.7	953.1	-301.3
Euratom loans	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EC loans	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
* Balance of Payments	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
* N.C.I	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
* Third country loans on special conditions * migrant workers etc	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
ECSC loans (articles 54 and 56)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EIB loans	5516.9	15109.2	-9592.3	4865.1	14156.1	-9291.0	651.7	953.1	-301.3
EDF quasi-capital aid	0.0	0.0	0.0	0.0	0.0	0.0	0.	0.0	0.0
b) Changes in liabilities	150.1	0.0	150.1	150.1	0.0	150.1	0.0	0.0	0.0
3.3 Insurance technical reserves (F90)	27.9	0.0	27.9	27.9	0.0	27.9	0.0	0.0	0.0
a) Changes in assets (*)									
b) Changes in liabilities Claims of EIB staff	27.9	0.0	27.9	27.9	0.0	27.9	0.0	0.0	0.0

INSTITUTION: E.I.B
CAPITAL BALANCE (end)
unit: million ECU

YEAR:1992	WORLD			INTRA			EXTRA		
	CREDIT	DEBIT	NET	CREDIT	DEBIT	NET	CREDIT	DEBIT	NET
4. SHORT-TERM CAPITAL	411.1	559.3	-148.3	411.1	559.3	-148.3	0.0	0.0	0.0
4.1 Sight deposits (F20)	47.7	0.0	47.7	47.7	0.0	47.7	0.0	0.0	0.0
a) Changes in assets	47.7	0.0	47.7	47.7	0.0	47.7	0.0	0.0	0.0
b) Changes in liabilities (*)									
4.2 Other deposits (F30)	220.2	0.0	220.2	220.2	0.0	220.2	0.0	0.0	0.0
a) Changes in assets	220.2	0.0	220.2	220.2	0.0	220.2	0.0	0.0	0.0
b) Changes in liabilities (*)									
4.3 Short-term bills and bonds (F40)	76.0	0.0	76.0	76.0	0.0	76.0	0.0	0.0	0.0
a) Changes in assets	76.0	0.0	76.0	76.0	0.0	76.0	0.0	0.0	0.0
Notably member states' treasury bills									
b) Changes in liabilities (*)									
4.4 Short-term loans (F70)	67.1	559.3	-492.2	67.1	559.3	-492.2	0.0	0.0	0.0
a) Changes in assets	0.0	11.0	-11.0	0.0	11.0	-11.0	0.0	0.0	0.0
Advances to member states									
b) Changes in liabilities	67.1	548.3	-481.2	67.1	548.3	-481.2	0.0	0.0	0.0
Advances from member states	67.1	279.0	-211.9	67.1	279.0	-211.9	0.0	0.0	0.0
EIB and ECSC swap operations	0.0	269.3	-269.3		269.3	-269.3	0.0	0.0	0.0

(*) nothing

GEOGRAPHICAL BREAKDOWN 1991-1992 :
TRANSACTIONS WITH MEMBER STATES

PARTNER COUNTRY: B.L.E.U.

unit: million ECU

YEAR: 1991

	CREDIT	DEBIT	NET
TOTAL CURRENT TRANSACTIONS	3496.3	5148.2	-1651.8
1. Merchandise	0.1	81.7	-81.6
1.1 Merchandise for intermediate consumption	0.1	41.0	-40.9
1.2 Merchandise for gross capital formation	0.0	40.7	-40.7
2. Services	3.8	811.5	-807.7
2.1 Transport	0.0	16.5	-16.5
2.2 Travel	0.0	31.1	-31.1
2.3 Other services	3.8	763.9	-760.1
2.3.1 Insurance	0.0	0.5	-0.5
2.3.2 Financial commissions	0.0	2.6	-2.6
2.3.3 Business services	3.4	175.5	-172.1
Information services	0.3	43.7	-43.4
Software and other computer services	0.0	44.2	-44.2
Legal, accounting and management services	0.0	0.5	-0.5
Research and development services	3.1	87.1	-84.0
2.3.5 Communications	0.0	36.0	-36.0
2.3.6 Rental including operational leasing	0.0	128.9	-128.9
2.3.7 Technical cooperation salaries of officials and other agents involved in technical cooperation	0.2	0.0	0.2
2.3.8 Reimbursement of member states for costs of collecting own resources	0.0	106.2	-106.2
2.3.9 Other	0.2	314.3	-314.1
3. Income	274.2	1981.2	-1707.0
3.1 Income from work	0.0	1579.4	-1579.4
3.1.1 Gross wages and salaries	0.0	1168.1	-1168.1
3.1.2 Employers' actual social contributions	0.0	42.7	-42.7
3.1.3 Imputed social contributions	0.0	368.7	-368.7
3.2 Investment Income	274.2	401.7	-127.6
3.2.1 Actual interest	274.2	401.7	-127.6
3.2.2 Rent paid on buildings	0.0	0.0	0.0
3.2.3 Income from land and intangible assets	0.0	0.0	0.0
3.2.4 Profits assigned to employees	0.0	0.0	0.0
4. Transfers	3218.3	2273.8	944.4
4.1 Taxes linked to production and imports	2208.5	0.0	2208.5
4.1.1 Customs duties	859.2	0.0	859.2
4.1.2 Agricultural levies	148.3	0.0	148.3
4.1.3 Sugar/isoglucose levies	72.0	0.0	72.0
4.1.4 VAT	1099.5	0.0	1099.5
4.1.5 ECSC levy	14.4	0.0	14.4
4.1.6 Monetary compensatory amounts	0.0	0.0	0.0
4.1.7 Coresponsability levy	15.2	0.0	15.2
4.1.8 Other	0.0	0.0	0.0
4.2 Current international cooperation	333.5	237.4	96.1
4.2.1 GNP-related contributions	240.7	0.0	240.7
4.2.2 EDF contributions	62.6	0.0	62.6
4.2.3 ERDF transfers to member states	0.0	82.8	-82.8
4.2.4 ESF transfers to member states	0.0	84.7	-84.7
4.2.5 EDF transfers	0.0	0.0	0.0
4.2.6 EAGFF guidance	0.0	0.1	-0.1
4.2.7 Financial compensations	0.0	0.0	0.0
4.2.8 Other	30.2	69.8	-39.6
4.3 Taxes on income and wealth	168.4	0.0	168.4
4.4 Social contributions	487.9	0.0	487.9
4.5 Social benefits	0.0	411.3	-411.3
4.6 Subsidies	0.0	1506.4	-1506.4
4.6.1 EAGFF guarantee	0.0	1491.8	-1491.8
of which Monetary compensatory amounts	0.0	2.9	-2.9
4.6.2 EAGFF guidance subsidies	0.0	0.8	-0.8
4.6.3 Grants for interest relief	0.0	1.1	-1.1
4.6.4 Other	0.0	12.6	-12.6
4.7 Investment grants	0.0	90.8	-90.8
4.7.1 EAGFF guidance grants	0.0	20.8	-20.8
4.7.2 EDF grants	0.0	0.0	0.0
4.7.3 Other	0.0	70.0	-70.0
4.8 Miscellaneous current transfers	19.9	7.2	12.7
4.10 Current transfers to private non-profit institutions	0.0	20.7	-20.7

PARTNER COUNTRY: BELGIUM

unit: million ECU

YEAR: 1991

	CREDIT	DEBIT	NET
TOTAL CURRENT TRANSACTIONS	3257.8	4416.3	-1158.5
1. Merchandise	0.0	55.1	-55.0
1.1 Merchandise for intermediate consumption	0.0	27.4	-27.3
1.2 Merchandise for gross capital formation	0.0	27.7	-27.7
2. Services	3.3	654.0	-650.7
2.1 Transport	0.0	12.9	-12.9
2.2 Travel	0.0	22.0	-22.0
2.3 Other services	3.3	619.1	-615.8
2.3.1 Insurance	0.0	0.3	-0.3
2.3.2 Financial commissions	0.0	0.1	-0.1
2.3.3 Business services	3.1	147.3	-144.2
Information services	0.1	28.9	-28.8
Software and other computer services	0.0	32.1	-32.1
Legal, accounting and management services	0.0	0.4	-0.4
Research and development services	3.0	85.9	-82.9
2.3.5 Communications	0.0	25.0	-25.0
2.3.6 Rental including operational leasing	0.0	100.7	-100.7
2.3.7 Technical cooperation salaries of officials and other agents involved in technical cooperation	0.2	0.0	0.2
2.3.8 Reimbursement of member states for costs of collecting own resources	0.0	104.3	-104.3
2.3.9 Other	0.0	241.3	-241.3
3. Income	263.4	1540.2	-1276.7
3.1 Income from work	0.0	1210.6	-1210.6
3.1.1 Gross wages and salaries	0.0	855.5	-855.5
3.1.2 Employers' actual social contributions	0.0	26.0	-26.0
3.1.3 Imputed social contributions	0.0	329.1	-329.1
3.2 Investment income	263.4	329.5	-66.1
3.2.1 Actual interest	263.4	329.5	-66.1
3.2.2 Rent paid on buildings	0.0	0.0	0.0
3.2.3 Income from land and intangible assets	0.0	0.0	0.0
3.2.4 Profits assigned to employees	0.0	0.0	0.0
4. Transfers	2991.0	2167.1	823.9
4.1 Taxes linked to production and imports	2105.0	0.0	2105.0
4.1.1 Customs duties	840.8	0.0	840.8
4.1.2 Agricultural levies	146.4	0.0	146.4
4.1.3 Sugar/isoglucose levies	72.0	0.0	72.0
4.1.4 VAT	1020.2	0.0	1020.2
4.1.5 ECSC levy	11.0	0.0	11.0
4.1.6 Monetary compensatory amounts	0.0	0.0	0.0
4.1.7 Coresponsability levy	14.5	0.0	14.5
4.1.8 Other	0.0	0.0	0.0
4.2 Current international cooperation	317.9	213.9	104.0
4.2.1 GNP-related contributions	227.8	0.0	227.8
4.2.2 EDF contributions	59.8	0.0	59.8
4.2.3 ERDF transfers to member states	0.0	63.5	-63.5
4.2.4 ESF transfers to member states	0.0	82.9	-82.9
4.2.5 EDF transfers	0.0	0.0	0.0
4.2.6 EAGFF guidance	0.0	0.0	0.0
4.2.7 Financial compensations	0.0	0.0	0.0
4.2.8 Other	30.4	67.5	-37.1
4.3 Taxes on income and wealth	131.6	0.0	131.6
4.4 Social contributions	416.8	0.0	416.8
4.5 Social benefits	0.0	355.1	-355.1
4.6 Subsidies	0.0	1500.8	-1500.8
4.6.1 EAGFF guarantee	0.0	1486.6	-1486.6
of which Monetary compensatory amounts	0.0	2.9	-2.9
4.6.2 EAGFF guidance subsidies	0.0	0.7	-0.7
4.6.3 Grants for interest relief	0.0	1.0	-1.0
4.6.4 Other	0.0	12.6	-12.6
4.7 Investment grants	0.0	73.3	-73.3
4.7.1 EAGFF guidance grants	0.0	15.3	-15.3
4.7.2 EDF grants	0.0	0.0	0.0
4.7.3 Other	0.0	58.0	-58.0
4.8 Miscellaneous current transfers	19.7	6.4	13.3
4.10 Current transfers to private non-profit institutions	0.0	17.6	-17.6

PARTNER COUNTRY: LUXEMBOURG

unit: million ECU

YEAR: 1991

	CREDIT	DEBIT	NET
TOTAL CURRENT TRANSACTIONS	238.5	731.9	-493.3
1. Merchandise	0.0	26.6	-26.6
1.1 Merchandise for intermediate consumption	0.0	13.6	-13.6
1.2 Merchandise for gross capital formation	0.0	13.0	-13.0
2. Services	0.5	157.5	-157.0
2.1 Transport	0.0	3.6	-3.6
2.2 Travel	0.0	9.1	-9.1
2.3 Other services	0.5	144.8	-144.3
2.3.1 Insurance	0.0	0.1	-0.1
2.3.2 Financial commissions	0.0	2.5	-2.5
2.3.3 Business services	0.3	28.1	-27.8
Information services	0.2	14.8	-14.6
Software and other computer services	0.0	12.1	-12.1
Legal, accounting and management services	0.0	0.0	0.0
Research and development services	0.1	1.2	-1.1
2.3.5 Communications	0.0	11.0	-11.0
2.3.6 Rental including operational leasing	0.0	28.2	-28.2
2.3.7 Technical cooperation salaries of officials and other agents involved in technical cooperation	0.0	0.0	0.0
2.3.8 Reimbursement of member states for costs of collecting own resources	0.0	1.9	-1.9
2.3.9 Other	0.2	73.0	-72.8
3. Income	10.8	441.0	-430.2
3.1 Income from work	0.0	368.8	-368.8
3.1.1 Gross wages and salaries	0.0	312.5	-312.5
3.1.2 Employers' actual social contributions	0.0	16.7	-16.7
3.1.3 Imputed social contributions	0.0	39.6	-39.6
3.2 Investment Income	10.8	72.2	-61.4
3.2.1 Actual interest	10.8	72.2	-61.4
3.2.2 Rent paid on buildings	0.0	0.0	0.0
3.2.3 Income from land and intangible assets	0.0	0.0	0.0
3.2.4 Profits assigned to employees	0.0	0.0	0.0
4. Transfers	227.2	106.7	120.5
4.1 Taxes linked to production and imports	103.6	0.0	103.6
4.1.1 Customs duties	18.4	0.0	18.4
4.1.2 Agricultural levies	1.9	0.0	1.9
4.1.3 Sugar/isoglucose levies	0.0	0.0	0.0
4.1.4 VAT	79.3	0.0	79.3
4.1.5 ECSC levy	3.3	0.0	3.3
4.1.6 Monetary compensatory amounts	0.0	0.0	0.0
4.1.7 Coreponsability levy	0.7	0.0	0.7
4.1.8 Other	0.0	0.0	0.0
4.2 Current international cooperation	15.6	23.5	-7.9
4.2.1 GNP-related contributions	12.9	0.0	12.9
4.2.2 EDF contributions	2.8	0.0	2.8
4.2.3 ERDF transfers to member states	0.0	19.4	-19.4
4.2.4 ESF transfers to member states	0.0	1.8	-1.8
4.2.5 EDF transfers	0.0	0.0	0.0
4.2.6 EAGFF guidance	0.0	0.0	0.0
4.2.7 Financial compensations	0.0	0.0	0.0
4.2.8 Other	-0.1	2.3	-2.4
4.3 Taxes on income and wealth	36.7	0.0	36.7
4.4 Social contributions	71.1	0.0	71.1
4.5 Social benefits	0.0	56.3	-56.3
4.6 Subsidies	0.0	5.5	-5.5
4.6.1 EAGFF guarantee of which Monetary compensatory amounts	0.0	5.2	-5.2
4.6.2 EAGFF guidance subsidies	0.0	0.1	-0.1
4.6.3 Grants for interest relief	0.0	0.2	-0.2
4.6.4 Other	0.0	0.0	0.0
4.7 Investment grants	0.0	17.5	-17.5
4.7.1 EAGFF guidance grants	0.0	5.6	-5.6
4.7.2 EDF grants	0.0	0.0	0.0
4.7.3 Other	0.0	12.0	-12.0
4.8 Miscellaneous current transfers	0.2	0.8	-0.6
4.10 Current transfers to private non-profit institutions	0.0	3.1	-3.1

PARTNER COUNTRY: DENMARK

YEAR: 1991	unit:million ECU		
	CREDIT	DEBIT	NET
TOTAL CURRENT TRANSACTIONS	1474.4	1543.0	-68.6
1. Merchandise	0.0	1.2	-1.2
1.1 Merchandise for intermediate consumption	0.0	0.7	-0.7
1.2 Merchandise for gross capital formation	0.0	0.5	-0.5
2. Services	0.8	77.1	-76.3
2.1 Transport	0.0	0.0	0.0
2.2 Travel	0.0	1.9	-1.9
2.3 Other services	0.8	75.2	-74.5
2.3.1 Insurance	0.0	0.0	0.0
2.3.2 Financial commissions	0.0	0.0	0.0
2.3.3 Business services	0.8	30.6	-29.8
Information services	0.0	1.5	-1.5
Software and other computer services	0.0	0.1	-0.1
Legal, accounting and management services	0.0	0.0	0.0
Research and development services	0.8	29.0	-28.2
2.3.5 Communications	0.0	0.3	-0.3
2.3.6 Rental including operational leasing	0.0	0.3	-0.3
2.3.7 Technical cooperation salaries of officials and other agents involved in technical cooperation	0.0	0.0	0.0
2.3.8 Reimbursement of member states for costs of collecting own resources	0.0	31.0	-31.0
2.3.9 Other	0.0	13.1	-13.1
3. Income	291.3	45.6	245.7
3.1 Income from work	0.0	3.8	-3.8
3.1.1 Gross wages and salaries	0.0	0.2	-0.2
3.1.2 Employers' actual social contributions	0.0	0.2	-0.2
3.1.3 Imputed social contributions	0.0	3.4	-3.4
3.2 Investment Income	291.3	41.8	249.5
3.2.1 Actual interest	291.3	41.8	249.5
3.2.2 Rent paid on buildings	0.0	0.0	0.0
3.2.3 Income from land and intangible assets	0.0	0.0	0.0
3.2.4 Profits assigned to employees	0.0	0.0	0.0
4. Transfers	1182.4	1419.1	-236.6
4.1 Taxes linked to production and imports	988.0	0.0	988.0
4.1.1 Customs duties	255.7	0.0	255.7
4.1.2 Agricultural levies	44.9	0.0	44.9
4.1.3 Sugar/isoglucose levies	40.0	0.0	40.0
4.1.4 VAT	596.3	0.0	596.3
4.1.5 ECSC levy	0.7	0.0	0.7
4.1.6 Monetary compensatory amounts	0.0	0.0	0.0
4.1.7 Coresponsability levy	50.4	0.0	50.4
4.1.8 Other	0.0	0.0	0.0
4.2 Current international cooperation	190.7	74.4	116.3
4.2.1 GNP-related contributions	158.3	0.0	158.3
4.2.2 EDF contributions	31.4	0.0	31.4
4.2.3 ERDF transfers to member states	0.0	21.3	-21.3
4.2.4 ESF transfers to member states	0.0	48.8	-48.8
4.2.5 EDF transfers	0.0	0.0	0.0
4.2.6 EAGFF guidance	0.0	0.2	-0.2
4.2.7 Financial compensations	0.0	0.0	0.0
4.2.8 Other	1.0	4.2	-3.2
4.3 Taxes on income and wealth	0.1	0.0	0.1
4.4 Social contributions	3.6	0.0	3.6
4.5 Social benefits	0.0	3.6	-3.6
4.6 Subsidies	0.0	1301.5	-1301.5
4.6.1 EAGFF guarantee of which Monetary compensatory amounts	0.0	1294.7	-1294.7
	0.0	4.1	-4.1
4.6.2 EAGFF guidance subsidies	0.0	2.2	-2.2
4.6.3 Grants for interest relief	0.0	0.1	-0.1
4.6.4 Other	0.0	4.4	-4.4
4.7 Investment grants	0.0	38.5	-38.5
4.7.1 EAGFF guidance grants	0.0	25.3	-25.3
4.7.2 EDF grants	0.0	0.0	0.0
4.7.3 Other	0.0	13.3	-13.3
4.8 Miscellaneous current transfers	0.0	0.3	-0.3
4.10 Current transfers to private non-profit institutions	0.0	0.8	-0.8

PARTNER COUNTRY: GERMANY

unit: million ECU

YEAR: 1991

	CREDIT	DEBIT	NET
TOTAL CURRENT TRANSACTIONS	17092.8	8886.2	8206.6
1. Merchandise	0.0	11.9	-11.9
1.1 Merchandise for intermediate consumption	0.0	7.7	-7.7
1.2 Merchandise for gross capital formation	0.0	4.2	-4.2
2. Services	4.1	694.1	-689.9
2.1 Transport	0.0	0.1	-0.1
2.2 Travel	0.0	4.0	-4.0
2.3 Other services	4.1	690.0	-685.9
2.3.1 Insurance	0.0	0.0	0.0
2.3.2 Financial commissions	0.0	0.0	0.0
2.3.3 Business services	3.7	200.5	-196.8
Information services	0.0	5.2	-5.2
Software and other computer services	0.0	1.6	-1.6
Legal, accounting and management services	0.0	0.1	-0.1
Research and development services	3.7	193.6	-189.9
2.3.5 Communications	0.0	0.7	-0.7
2.3.6 Rental including operational leasing	0.0	0.5	-0.5
2.3.7 Technical cooperation salaries of officials and other agents involved in technical cooperation	0.4	0.0	0.4
2.3.8 Reimbursement of member states for costs of collecting own resources	0.0	453.0	-453.0
2.3.9 Other	0.0	35.3	-35.3
3. Income	615.8	1524.2	-908.5
3.1 Income from work	0.0	28.7	-28.7
3.1.1 Gross wages and salaries	0.0	9.2	-9.2
3.1.2 Employers' actual social contributions	0.0	1.4	-1.4
3.1.3 Imputed social contributions	0.0	18.1	-18.1
3.2 Investment Income	615.8	1495.5	-879.7
3.2.1 Actual interest	615.8	1495.5	-879.7
3.2.2 Rent paid on buildings	0.0	0.0	0.0
3.2.3 Income from land and intangible assets	0.0	0.0	0.0
3.2.4 Profits assigned to employees	0.0	0.0	0.0
4. Transfers	16472.9	6656.0	9816.9
4.1 Taxes linked to production and imports	14125.7	0.0	14125.7
4.1.1 Customs duties	3998.7	0.0	3998.7
4.1.2 Agricultural levies	180.4	0.0	180.4
4.1.3 Sugar/isoglucose levies	350.7	0.0	350.7
4.1.4 VAT	9386.2	0.0	9386.2
4.1.5 ECSC levy	58.7	0.0	58.7
4.1.6 Monetary compensatory amounts	0.0	0.0	0.0
4.1.7 Coresponsability levy	151.1	0.0	151.1
4.1.8 Other	0.0	0.0	0.0
4.2 Current international cooperation	2325.0	912.8	1412.2
4.2.1 GNP-related contributions	1918.4	0.0	1918.4
4.2.2 EDF contributions	393.5	0.0	393.5
4.2.3 ERDF transfers to member states	0.0	168.9	-168.9
4.2.4 ESF transfers to member states	0.0	250.8	-250.8
4.2.5 EDF transfers	0.0	0.0	0.0
4.2.6 EAGFF guidance	0.0	0.0	0.0
4.2.7 Financial compensations	0.0	0.0	0.0
4.2.8 Other	13.1	493.1	-480.0
4.3 Taxes on income and wealth	1.8	0.0	1.8
4.4 Social contributions	20.4	0.0	20.4
4.5 Social benefits	0.0	19.6	-19.6
4.6 Subsidies	0.0	5439.1	-5439.1
4.6.1 EAGFF guarantee of which Monetary compensatory amounts	0.0	5137.3	-5137.3
	0.0	3.7	-3.7
4.6.2 EAGFF guidance subsidies	0.0	3.6	-3.6
4.6.3 Grants for interest relief	0.0	21.2	-21.2
4.6.4 Other	0.0	277.0	-277.0
4.7 Investment grants	0.0	278.5	-278.5
4.7.1 EAGFF guidance grants	0.0	192.1	-192.1
4.7.2 EDF grants	0.0	0.0	0.0
4.7.3 Other	0.0	86.4	-86.4
4.8 Miscellaneous current transfers	0.0	3.2	-3.2
4.10 Current transfers to private non-profit institutions	0.0	2.8	-2.8

PARTNER COUNTRY: GREECE

YEAR: 1991	unit: million ECU		
	CREDIT	DEBIT	NET
TOTAL CURRENT TRANSACTIONS	1176.2	3646.0	-2469.8
1. Merchandise	0.0	0.3	-0.3
1.1 Merchandise for intermediate consumption	0.0	0.2	-0.2
1.2 Merchandise for gross capital formation	0.0	0.1	-0.1
2. Services	0.2	40.4	-40.2
2.1 Transport	0.0	0.0	0.0
2.2 Travel	0.0	1.8	-1.8
2.3 Other services	0.2	38.6	-38.4
2.3.1 Insurance	0.0	0.0	0.0
2.3.2 Financial commissions	0.0	0.0	0.0
2.3.3 Business services	0.2	6.5	-6.2
Information services	0.0	0.4	-0.4
Software and other computer services	0.0	0.0	0.0
Legal, accounting and management services	0.0	0.0	0.0
Research and development services	0.2	6.1	-5.8
2.3.5 Communications	0.0	0.1	-0.1
2.3.6 Rental including operational leasing	0.0	0.2	-0.2
2.3.7 Technical cooperation salaries of officials and other agents involved in technical cooperation	0.0	0.0	0.0
2.3.8 Reimbursement of member states for costs of collecting own resources	0.0	21.9	-21.9
2.3.9 Other	0.0	10.0	-10.0
3. Income	355.6	18.8	336.8
3.1 Income from work	0.0	1.2	-1.2
3.1.1 Gross wages and salaries	0.0	0.2	-0.2
3.1.2 Employers' actual social contributions	0.0	0.1	-0.1
3.1.3 Imputed social contributions	0.0	0.9	-0.9
3.2 Investment income	355.6	17.6	338.0
3.2.1 Actual interest	355.6	17.6	338.0
3.2.2 Rent paid on buildings	0.0	0.0	0.0
3.2.3 Income from land and intangible assets	0.0	0.0	0.0
3.2.4 Profits assigned to employees	0.0	0.0	0.0
4. Transfers	820.4	3586.5	-2766.1
4.1 Taxes linked to production and imports	719.9	0.0	719.9
4.1.1 Customs duties	183.4	0.0	183.4
4.1.2 Agricultural levies	18.2	0.0	18.2
4.1.3 Sugar/isoglucose levies	17.7	0.0	17.7
4.1.4 VAT	484.1	0.0	484.1
4.1.5 ECSC levy	1.2	0.0	1.2
4.1.6 Monetary compensatory amounts	7.7	0.0	7.7
4.1.7 Coresponsability levy	7.7	0.0	7.7
4.1.8 Other	0.0	0.0	0.0
4.2 Current international cooperation	99.4	1191.7	-1092.3
4.2.1 GNP-related contributions	84.2	0.0	84.2
4.2.2 EDF contributions	18.7	0.0	18.7
4.2.3 ERDF transfers to member states	0.0	656.7	-656.7
4.2.4 ESF transfers to member states	0.0	351.0	-351.0
4.2.5 EDF transfers	0.0	0.0	0.0
4.2.6 EAGFF guidance	0.0	0.1	-0.1
4.2.7 Financial compensations	0.0	0.0	0.0
4.2.8 Other	-3.5	183.9	-187.4
4.3 Taxes on income and wealth	0.0	0.0	0.0
4.4 Social contributions	1.0	0.0	1.0
4.5 Social benefits	0.0	1.0	-1.0
4.6 Subsidies	0.0	2128.8	-2128.8
4.6.1 EAGFF guarantee	0.0	2124.2	-2124.2
of which Monetary compensatory amounts	0.0	102.8	-102.8
4.6.2 EAGFF guidance subsidies	0.0	1.9	-1.9
4.6.3 Grants for interest relief	0.0	2.6	-2.6
4.6.4 Other	0.0	0.0	0.0
4.7 Investment grants	0.0	264.2	-264.2
4.7.1 EAGFF guidance grants	0.0	237.0	-237.0
4.7.2 EDF grants	0.0	0.0	0.0
4.7.3 Other	0.0	27.2	-27.2
4.8 Miscellaneous current transfers	0.0	0.3	-0.3
4.10 Current transfers to private non-profit institutions	0.0	0.5	-0.5

PARTNER COUNTRY: SPAIN

unit: million ECU

YEAR: 1991

	CREDIT	DEBIT	NET
TOTAL CURRENT TRANSACTIONS	5572.9	7489.6	-1896.7
1. Merchandise	0.0	1.2	-1.2
1.1 Merchandise for intermediate consumption	0.0	0.6	-0.6
1.2 Merchandise for gross capital formation	0.0	0.6	-0.6
2. Services	0.4	133.8	-133.4
2.1 Transport	0.0	0.0	0.0
2.2 Travel	0.0	3.0	-3.0
2.3 Other services	0.4	130.8	-130.4
2.3.1 Insurance	0.0	0.0	0.0
2.3.2 Financial commissions	0.0	0.0	0.0
2.3.3 Business services	0.4	23.5	-23.1
Information services	0.0	1.4	-1.4
Software and other computer services	0.0	0.3	-0.3
Legal, accounting and management services	0.0	0.0	0.0
Research and development services	0.4	21.8	-21.4
2.3.5 Communications	0.0	0.2	-0.2
2.3.6 Rental including operational leasing	0.0	0.8	-0.8
2.3.7 Technical cooperation salaries of officials and other agents involved in technical cooperation	0.0	0.0	0.0
2.3.8 Reimbursement of member states for costs of collecting own resources	0.0	87.3	-87.3
2.3.9 Other	0.0	18.9	-18.9
3. Income	695.6	367.9	327.6
3.1 Income from work	0.0	3.4	-3.4
3.1.1 Gross wages and salaries	0.0	0.5	-0.5
3.1.2 Employers' actual social contributions	0.0	0.2	-0.2
3.1.3 Imputed social contributions	0.0	2.7	-2.7
3.2 Investment Income	695.6	364.6	331.0
3.2.1 Actual interest	695.6	364.6	331.0
3.2.2 Rent paid on buildings	0.0	0.0	0.0
3.2.3 Income from land and intangible assets	0.0	0.0	0.0
3.2.4 Profits assigned to employees	0.0	0.0	0.0
4. Transfers	4876.9	6966.7	-2089.8
4.1 Taxes linked to production and imports	4171.4	0.0	4171.4
4.1.1 Customs duties	583.9	0.0	583.9
4.1.2 Agricultural levies	235.8	0.0	235.8
4.1.3 Sugar/isoglucose levies	60.6	0.0	60.6
4.1.4 VAT	3192.8	0.0	3192.8
4.1.5 ECSC levy	15.8	0.0	15.8
4.1.6 Monetary compensatory amounts	23.6	0.0	23.6
4.1.7 Coresponsability levy	59.1	0.0	59.1
4.1.8 Other	0.0	0.0	0.0
4.2 Current international cooperation	702.6	2942.4	-2239.7
4.2.1 GNP-related contributions	601.4	0.0	601.4
4.2.2 EDF contributions	100.6	0.0	100.6
4.2.3 ERDF transfers to member states	0.0	1762.3	-1762.3
4.2.4 ESF transfers to member states	0.0	705.2	-705.2
4.2.5 EDF transfers	0.0	0.0	0.0
4.2.6 EAGFF guidance	0.0	0.1	-0.1
4.2.7 Financial compensations	0.0	0.0	0.0
4.2.8 Other	0.6	474.7	-474.0
4.3 Taxes on income and wealth	0.0	0.0	0.0
4.4 Social contributions	2.9	0.0	2.9
4.5 Social benefits	0.0	2.9	-2.9
4.6 Subsidies	0.0	3389.9	-3389.9
4.6.1 EAGFF guarantee	0.0	3374.0	-3374.0
of which Monetary compensatory amounts	0.0	26.6	-26.6
4.6.2 EAGFF guidance subsidies	0.0	6.1	-6.1
4.6.3 Grants for interest relief	0.0	0.7	-0.7
4.6.4 Other	0.0	9.2	-9.2
4.7 Investment grants	0.0	630.6	-630.6
4.7.1 EAGFF guidance grants	0.0	504.6	-504.6
4.7.2 EDF grants	0.0	0.0	0.0
4.7.3 Other	0.0	126.0	-126.0
4.8 Miscellaneous current transfers	0.0	0.5	-0.5
4.10 Current transfers to private non-profit institutions	0.0	0.4	-0.4

PARTNER COUNTRY: FRANCE

unit:million ECU

YEAR: 1991

	CREDIT	DEBIT	NET
TOTAL CURRENT TRANSACTIONS	12816.6	9945.1	2871.5
1. Merchandise	0.0	16.3	-16.3
1.1 Merchandise for intermediate consumption	0.0	8.9	-8.9
1.2 Merchandise for gross capital formation	0.0	7.4	-7.4
2. Services	5.0	492.3	-487.3
2.1 Transport	0.0	0.9	-0.9
2.2 Travel	0.0	8.6	-8.6
2.3 Other services	5.0	482.8	-477.8
2.3.1 Insurance	0.0	0.1	-0.1
2.3.2 Financial commissions	0.0	0.0	0.0
2.3.3 Business services	5.0	206.4	-201.4
Information services	0.1	15.6	-15.5
Software and other computer services	0.0	3.5	-3.5
Legal, accounting and management services	0.0	0.0	0.0
Research and development services	4.9	187.3	-182.4
2.3.5 Communications	0.0	2.8	-2.8
2.3.6 Rental including operational leasing	0.0	10.3	-10.3
2.3.7 Technical cooperation salaries of officials and other agents involved in technical cooperation	0.0	0.0	0.0
2.3.8 Reimbursement of member states for costs of collecting own resources	0.0	203.2	-203.2
2.3.9 Other	0.0	59.9	-59.9
3. Income	1113.0	1012.9	100.1
3.1 Income from work	0.0	78.9	-78.9
3.1.1 Gross wages and salaries	0.0	66.9	-66.9
3.1.2 Employers' actual social contributions	0.0	0.5	-0.5
3.1.3 Imputed social contributions	0.0	11.4	-11.4
3.2 Investment income	1113.0	934.0	179.0
3.2.1 Actual interest	1113.0	934.0	179.0
3.2.2 Rent paid on buildings	0.0	0.0	0.0
3.2.3 Income from land and intangible assets	0.0	0.0	0.0
3.2.4 Profits assigned to employees	0.0	0.0	0.0
4. Transfers	11698.5	8423.5	3275.0
4.1 Taxes linked to production and imports	9905.3	0.0	9905.3
4.1.1 Customs duties	1578.5	0.0	1578.5
4.1.2 Agricultural levies	234.0	0.0	234.0
4.1.3 Sugar/isoglucose levies	323.3	0.0	323.3
4.1.4 VAT	7357.9	0.0	7357.9
4.1.5 ECSC levy	20.5	0.0	20.5
4.1.6 Monetary compensatory amounts	0.2	0.0	0.2
4.1.7 Coresponsability levy	390.9	0.0	390.9
4.1.8 Other	0.0	0.0	0.0
4.2 Current international cooperation	1771.2	1050.7	720.5
4.2.1 GNP-related contributions	1402.1	0.0	1402.1
4.2.2 EDF contributions	356.0	0.0	356.0
4.2.3 ERDF transfers to member states	0.0	406.4	-406.4
4.2.4 ESF transfers to member states	0.0	541.5	-541.5
4.2.5 EDF transfers	0.0	6.2	-6.2
4.2.6 EAGFF guidance	0.0	0.1	-0.1
4.2.7 Financial compensations	0.0	0.0	0.0
4.2.8 Other	13.1	96.5	-83.4
4.3 Taxes on income and wealth	6.0	0.0	6.0
4.4 Social contributions	15.9	0.0	15.9
4.5 Social benefits	0.0	11.9	-11.9
4.6 Subsidies	0.0	6889.1	-6889.1
4.6.1 EAGFF guarantee of which Monetary compensatory amounts	0.0	6808.8	-6808.8
of which Monetary compensatory amounts	0.0	23.2	-23.2
4.6.2 EAGFF guidance subsidies	0.0	3.3	-3.3
4.6.3 Grants for interest relief	0.0	2.0	-2.0
4.6.4 Other	0.0	75.0	-75.0
4.7 Investment grants	0.0	465.2	-465.2
4.7.1 EAGFF guidance grants	0.0	402.1	-402.1
4.7.2 EDF grants	0.0	0.0	0.0
4.7.3 Other	0.0	63.1	-63.1
4.8 Miscellaneous current transfers	0.2	1.7	-1.5
4.10 Current transfers to private non-profit institutions	0.0	4.9	-4.9

PARTNER COUNTRY: IRELAND

unit: million ECU

YEAR: 1991

	CREDIT	DEBIT	NET
TOTAL CURRENT TRANSACTIONS	747.6	2868.5	-2120.9
1. Merchandise	0.0	0.5	-0.5
1.1 Merchandise for intermediate consumption	0.0	0.3	-0.3
1.2 Merchandise for gross capital formation	0.0	0.2	-0.2
2. Services	0.2	41.2	-41.0
2.1 Transport	0.0	0.0	0.0
2.2 Travel	0.0	1.8	-1.8
2.3 Other services	0.2	39.4	-39.2
2.3.1 Insurance	0.0	0.0	0.0
2.3.2 Financial commissions	0.0	0.0	0.0
2.3.3 Business services	0.2	11.9	-11.7
Information services	0.0	0.5	-0.5
Software and other computer services	0.0	0.1	-0.1
Legal, accounting and management services	0.0	0.0	0.0
Research and development services	0.2	11.3	-11.1
2.3.5 Communications	0.0	0.1	-0.1
2.3.6 Rental including operational leasing	0.0	0.4	-0.4
2.3.7 Technical cooperation salaries of officials and other agents involved in technical cooperation	0.0	0.0	0.0
2.3.8 Reimbursement of member states for costs of collecting own resources	0.0	16.8	-16.8
2.3.9 Other	0.0	10.1	-10.1
3. Income	241.9	19.9	222.0
3.1 Income from work	0.0	1.8	-1.8
3.1.1 Gross wages and salaries	0.0	0.3	-0.3
3.1.2 Employers' actual social contributions	0.0	0.1	-0.1
3.1.3 Imputed social contributions	0.0	1.4	-1.4
3.2 Investment Income	241.9	18.2	223.8
3.2.1 Actual interest	241.9	18.2	223.8
3.2.2 Rent paid on buildings	0.0	0.0	0.0
3.2.3 Income from land and intangible assets	0.0	0.0	0.0
3.2.4 Profits assigned to employees	0.0	0.0	0.0
4. Transfers	505.4	2806.9	-2301.4
4.1 Taxes linked to production and imports	450.2	0.0	450.2
4.1.1 Customs duties	153.0	0.0	153.0
4.1.2 Agricultural levies	16.5	0.0	16.5
4.1.3 Sugar/isoglucose levies	12.6	0.0	12.6
4.1.4 VAT	255.8	0.0	255.8
4.1.5 ECSC levy	0.4	0.0	0.4
4.1.6 Monetary compensatory amounts	0.0	0.0	0.0
4.1.7 Coresponsability levy	11.9	0.0	11.9
4.1.8 Other	0.0	0.0	0.0
4.2 Current international cooperation	53.4	873.0	-819.6
4.2.1 GNP-related contributions	44.4	0.0	44.4
4.2.2 EDF contributions	8.3	0.0	8.3
4.2.3 ERDF transfers to member states	0.0	447.1	-447.1
4.2.4 ESF transfers to member states	0.0	405.7	-405.7
4.2.5 EDF transfers	0.0	0.0	0.0
4.2.6 EAGFF guidance	0.0	0.0	0.0
4.2.7 Financial compensations	0.0	0.0	0.0
4.2.8 Other	0.7	20.2	-19.5
4.3 Taxes on income and wealth	0.3	0.0	0.3
4.4 Social contributions	1.6	0.0	1.6
4.5 Social benefits	0.0	1.5	-1.5
4.6 Subsidies	0.0	1759.8	-1759.8
4.6.1 EAGFF guarantee	0.0	1654.5	-1654.5
of which Monetary compensatory amounts	0.0	0.8	-0.8
4.6.2 EAGFF guidance subsidies	0.0	3.7	-3.7
4.6.3 Grants for interest relief	0.0	0.0	0.0
4.6.4 Other	0.0	101.6	-101.6
4.7 Investment grants	0.0	171.6	-171.6
4.7.1 EAGFF guidance grants	0.0	161.6	-161.6
4.7.2 EDF grants	0.0	0.0	0.0
4.7.3 Other	0.0	10.0	-10.0
4.8 Miscellaneous current transfers	0.0	0.7	-0.7
4.10 Current transfers to private non-profit institutions	0.0	0.3	-0.3

PARTNER COUNTRY: ITALY

YEAR: 1991	unit:million ECU		
	CREDIT	DEBIT	NET
TOTAL CURRENT TRANSACTIONS	11772.3	8728.6	3043.7
1. Merchandise	0.0	15.8	-15.8
1.1 Merchandise for intermediate consumption	0.0	12.7	-12.7
1.2 Merchandise for gross capital formation	0.0	3.1	-3.1
2. Services	2.8	387.8	-385.0
2.1 Transport	0.0	0.1	-0.1
2.2 Travel	0.0	3.8	-3.8
2.3 Other services	2.8	383.9	-381.1
2.3.1 Insurance	0.0	0.0	0.0
2.3.2 Financial commissions	0.0	0.0	0.0
2.3.3 Business services	2.8	185.7	-182.9
Information services	0.0	3.9	-3.9
Software and other computer services	0.0	0.3	-0.3
Legal, accounting and management services	0.0	0.0	0.0
Research and development services	2.8	181.5	-178.7
2.3.5 Communications	0.0	0.4	-0.4
2.3.6 Rental including operational leasing	0.0	0.7	-0.7
2.3.7 Technical cooperation salaries of officials and other agents involved in technical cooperation	0.0	0.0	0.0
2.3.8 Reimbursement of member states for costs of collecting own resources	0.0	168.0	-168.0
2.3.9 Other	0.0	29.1	-29.1
3. Income	2489.6	921.7	1567.9
3.1 Income from work	0.0	99.5	-99.5
3.1.1 Gross wages and salaries	0.0	15.4	-15.4
3.1.2 Employers' actual social contributions	0.0	7.3	-7.3
3.1.3 Imputed social contributions	0.0	76.8	-76.8
3.2 Investment income	2489.6	822.2	1667.4
3.2.1 Actual interest	2489.6	822.2	1667.4
3.2.2 Rent paid on buildings	0.0	0.0	0.0
3.2.3 Income from land and intangible assets	0.0	0.0	0.0
3.2.4 Profits assigned to employees	0.0	0.0	0.0
4. Transfers	9279.9	7403.4	1876.5
4.1 Taxes linked to production and imports	7548.4	0.0	7548.4
4.1.1 Customs duties	1158.8	0.0	1158.8
4.1.2 Agricultural levies	441.7	0.0	441.7
4.1.3 Sugar/isoglucose levies	117.2	0.0	117.2
4.1.4 VAT	5742.8	0.0	5742.8
4.1.5 ECSC levy	25.6	0.0	25.6
4.1.6 Monetary compensatory amounts	0.2	0.0	0.2
4.1.7 Coresponsability levy	62.2	0.0	62.2
4.1.8 Other	0.0	0.0	0.0
4.2 Current international cooperation	1634.5	1482.2	152.3
4.2.1 GNP-related contributions	1457.9	0.0	1457.9
4.2.2 EDF contributions	190.0	0.0	190.0
4.2.3 ERDF transfers to member states	0.0	951.8	-951.8
4.2.4 ESF transfers to member states	0.0	458.7	-458.7
4.2.5 EDF transfers	0.0	0.0	0.0
4.2.6 EAGFF guidance	0.0	0.0	0.0
4.2.7 Financial compensations	0.0	0.0	0.0
4.2.8 Other	-13.4	71.6	-85.0
4.3 Taxes on income and wealth	8.7	0.0	8.7
4.4 Social contributions	88.3	0.0	88.3
4.5 Social benefits	0.0	84.1	-84.1
4.6 Subsidies	0.0	5511.4	-5511.4
4.6.1 EAGFF guarantee of which Monetary compensatory amounts	0.0	5443.4	-5443.4
	0.0	5.1	-5.1
4.6.2 EAGFF guidance subsidies	0.0	9.6	-9.6
4.6.3 Grants for interest relief	0.0	19.9	-19.9
4.6.4 Other	0.0	38.5	-38.5
4.7 Investment grants	0.0	318.8	-318.8
4.7.1 EAGFF guidance grants	0.0	284.2	-284.2
4.7.2 EDF grants	0.0	0.0	0.0
4.7.3 Other	0.0	34.7	-34.7
4.8 Miscellaneous current transfers	0.0	2.4	-2.4
4.10 Current transfers to private non-profit institutions	0.0	4.4	-4.4

PARTNER COUNTRY: NETHERLANDS

unit: million ECU

YEAR: 1991

	CREDIT	DEBIT	NET
TOTAL CURRENT TRANSACTIONS	4034.3	3905.9	128.4
1. Merchandise	0.0	6.6	-6.6
1.1 Merchandise for intermediate consumption	0.0	5.3	-5.3
1.2 Merchandise for gross capital formation	0.0	1.3	-1.3
2. Services	2.0	264.7	-262.7
2.1 Transport	0.0	0.0	0.0
2.2 Travel	0.0	1.9	-1.9
2.3 Other services	2.0	262.8	-260.8
2.3.1 Insurance	0.0	0.0	0.0
2.3.2 Financial commissions	0.0	0.0	0.0
2.3.3 Business services	2.0	77.5	-75.5
Information services	0.0	1.8	-1.8
Software and other computer services	0.0	0.6	-0.6
Legal, accounting and management services	0.0	0.0	0.0
Research and development services	2.0	75.1	-73.1
2.3.5 Communications	0.0	0.1	-0.1
2.3.6 Rental including operational leasing	0.0	0.3	-0.3
2.3.7 Technical cooperation salaries of officials and other agents involved in technical cooperation	0.0	0.0	0.0
2.3.8 Reimbursement of member states for costs of collecting own resources	0.0	165.5	-165.5
2.3.9 Other	0.0	19.3	-19.3
3. Income	132.0	607.8	-475.8
3.1 Income from work	0.0	14.1	-14.1
3.1.1 Gross wages and salaries	0.0	2.7	-2.7
3.1.2 Employers' actual social contributions	0.0	0.8	-0.8
3.1.3 Imputed social contributions	0.0	10.6	-10.6
3.2 Investment income	132.0	593.7	-461.7
3.2.1 Actual interest	132.0	593.7	-461.7
3.2.2 Rent paid on buildings	0.0	0.0	0.0
3.2.3 Income from land and intangible assets	0.0	0.0	0.0
3.2.4 Profits assigned to employees	0.0	0.0	0.0
4. Transfers	3900.2	3026.7	873.5
4.1 Taxes linked to production and imports	3476.8	0.0	3476.8
4.1.1 Customs duties	1427.1	0.0	1427.1
4.1.2 Agricultural levies	236.4	0.0	236.4
4.1.3 Sugar/isoglucose levies	81.2	0.0	81.2
4.1.4 VAT	1715.3	0.0	1715.3
4.1.5 ECSC levy	4.9	0.0	4.9
4.1.6 Monetary compensatory amounts	0.5	0.0	0.5
4.1.7 Coresponsability levy	11.5	0.0	11.5
4.1.8 Other	0.0	0.0	0.0
4.2 Current international cooperation	410.8	180.9	229.9
4.2.1 GNP-related contributions	326.9	0.0	326.9
4.2.2 EDF contributions	85.2	0.0	85.2
4.2.3 ERDF transfers to member states	0.0	39.5	-39.5
4.2.4 ESF transfers to member states	0.0	127.6	-127.6
4.2.5 EDF transfers	0.0	0.0	0.0
4.2.6 EAGFF guidance	0.0	0.1	-0.1
4.2.7 Financial compensations	0.0	0.0	0.0
4.2.8 Other	-1.3	13.7	-14.9
4.3 Taxes on income and wealth	0.8	0.0	0.8
4.4 Social contributions	11.8	0.0	11.8
4.5 Social benefits	0.0	11.4	-11.4
4.6 Subsidies	0.0	2776.5	-2776.5
4.6.1 EAGFF guarantee of which Monetary compensatory amounts	0.0	2561.8	-2561.8
of which Monetary compensatory amounts	0.0	0.1	-0.1
4.6.2 EAGFF guidance subsidies	0.0	0.5	-0.5
4.6.3 Grants for interest relief	0.0	0.2	-0.2
4.6.4 Other	0.0	214.0	-214.0
4.7 Investment grants	0.0	52.2	-52.2
4.7.1 EAGFF guidance grants	0.0	22.5	-22.5
4.7.2 EDF grants	0.0	0.0	0.0
4.7.3 Other	0.0	29.7	-29.7
4.8 Miscellaneous current transfers	0.0	0.6	-0.6
4.10 Current transfers to private non-profit institutions	0.0	5.2	-5.2

PARTNER COUNTRY: PORTUGAL

YEAR: 1991	unit: million ECU		
	CREDIT	DEBIT	NET
TOTAL CURRENT TRANSACTIONS	1046.4	2315.2	-1268.8
1. Merchandise	0.0	0.3	-0.3
1.1 Merchandise for intermediate consumption	0.0	0.2	-0.2
1.2 Merchandise for gross capital formation	0.0	0.1	-0.1
2. Services	0.3	43.2	-42.9
2.1 Transport	0.0	0.0	0.0
2.2 Travel	0.0	1.8	-1.8
2.3 Other services	0.3	41.4	-41.2
2.3.1 Insurance	0.0	0.0	0.0
2.3.2 Financial commissions	0.0	0.0	0.0
2.3.3 Business services	0.3	6.7	-6.5
Information services	0.0	0.5	-0.5
Software and other computer services	0.0	0.0	0.0
Legal, accounting and management services	0.0	0.1	-0.1
Research and development services	0.3	6.1	-5.9
2.3.5 Communications	0.0	0.1	-0.1
2.3.6 Rental including operational leasing	0.0	0.3	-0.3
2.3.7 Technical cooperation salaries of officials and other agents involved in technical cooperation	0.0	0.0	0.0
2.3.8 Reimbursement of member states for costs of collecting own resources	0.0	25.1	-25.1
2.3.9 Other	0.0	9.3	-9.3
3. Income	293.2	62.6	230.5
3.1 Income from work	0.0	1.2	-1.2
3.1.1 Gross wages and salaries	0.0	0.1	-0.1
3.1.2 Employers' actual social contributions	0.0	0.1	-0.1
3.1.3 Imputed social contributions	0.0	1.0	-1.0
3.2 Investment income	293.2	61.4	231.8
3.2.1 Actual interest	293.2	61.4	231.8
3.2.2 Rent paid on buildings	0.0	0.0	0.0
3.2.3 Income from land and intangible assets	0.0	0.0	0.0
3.2.4 Profits assigned to employees	0.0	0.0	0.0
4. Transfers	753.0	2209.0	-1456.1
4.1 Taxes linked to production and imports	661.6	0.0	661.6
4.1.1 Customs duties	131.0	0.0	131.0
4.1.2 Agricultural levies	104.7	0.0	104.7
4.1.3 Sugar/isoglucose levies	0.1	0.0	0.1
4.1.4 VAT	425.1	0.0	425.1
4.1.5 ECSC levy	0.7	0.0	0.7
4.1.6 Monetary compensatory amounts	0.0	0.0	0.0
4.1.7 Coresponsability levy	0.0	0.0	0.0
4.1.8 Other	0.0	0.0	0.0
4.2 Current international cooperation	90.2	1670.1	-1579.9
4.2.1 GNP-related contributions	75.4	0.0	75.4
4.2.2 EDF contributions	14.0	0.0	14.0
4.2.3 ERDF transfers to member states	0.0	1092.5	-1092.5
4.2.4 ESF transfers to member states	0.0	393.3	-393.3
4.2.5 EDF transfers	0.0	0.0	0.0
4.2.6 EAGFF guidance	0.0	0.2	-0.2
4.2.7 Financial compensations	0.0	0.0	0.0
4.2.8 Other	0.7	184.1	-183.3
4.3 Taxes on income and wealth	0.0	0.0	0.0
4.4 Social contributions	1.1	0.0	1.1
4.5 Social benefits	0.0	1.1	-1.1
4.6 Subsidies	0.0	316.8	-316.8
4.6.1 EAGFF guarantee	0.0	313.2	-313.2
of which Monetary compensatory amounts	0.0	2.9	-2.9
4.6.2 EAGFF guidance subsidies	0.0	3.3	-3.3
4.6.3 Grants for interest relief	0.0	0.3	-0.3
4.6.4 Other	0.0	0.0	0.0
4.7 Investment grants	0.0	220.2	-220.2
4.7.1 EAGFF guidance grants	0.0	209.2	-209.2
4.7.2 EDF grants	0.0	0.0	0.0
4.7.3 Other	0.0	11.0	-11.0
4.8 Miscellaneous current transfers	0.0	0.3	-0.3
4.10 Current transfers to private non-profit institutions	0.0	0.5	-0.5

PARTNER COUNTRY: UNITED KINGDOM

unit: million ECU

YEAR: 1991

	CREDIT	DEBIT	NET
TOTAL CURRENT TRANSACTIONS	6590.4	5609.1	981.3
1. Merchandise	0.0	11.2	-11.2
1.1 Merchandise for intermediate consumption	0.0	6.6	-6.6
1.2 Merchandise for gross capital formation	0.0	4.6	-4.6
2. Services	10.4	589.0	-578.6
2.1 Transport	0.0	0.1	-0.1
2.2 Travel	0.0	4.2	-4.2
2.3 Other services	10.4	584.7	-574.3
2.3.1 Insurance	0.0	0.0	0.0
2.3.2 Financial commissions	4.8	4.7	0.1
2.3.3 Business services	5.6	257.7	-252.0
Information services	0.0	5.7	-5.7
Software and other computer services	0.0	1.3	-1.3
Legal, accounting and management services	0.0	0.0	0.0
Research and development services	5.6	250.7	-245.0
2.3.5 Communications	0.0	0.6	-0.6
2.3.6 Rental including operational leasing	0.0	1.6	-1.6
2.3.7 Technical cooperation salaries of officials and other agents involved in technical cooperation	0.0	0.0	0.0
2.3.8 Reimbursement of member states for costs of collecting own resources	0.0	274.2	-274.2
2.3.9 Other	0.0	45.9	-45.9
3. Income	1023.7	936.5	87.2
3.1 Income from work	0.0	21.1	-21.1
3.1.1 Gross wages and salaries	0.0	5.7	-5.7
3.1.2 Employers' actual social contributions	0.0	1.0	-1.0
3.1.3 Imputed social contributions	0.0	14.3	-14.3
3.2 Investment income	1023.7	915.4	108.3
3.2.1 Actual interest	1023.7	915.4	108.3
3.2.2 Rent paid on buildings	0.0	0.0	0.0
3.2.3 Income from land and intangible assets	0.0	0.0	0.0
3.2.4 Profits assigned to employees	0.0	0.0	0.0
4. Transfers	5556.3	4072.3	1483.9
4.1 Taxes linked to production and imports	4131.5	0.0	4131.5
4.1.1 Customs duties	2421.9	0.0	2421.9
4.1.2 Agricultural levies	312.9	0.0	312.9
4.1.3 Sugar/isoglucose levies	66.4	0.0	66.4
4.1.4 VAT	1111.9	0.0	1111.9
4.1.5 ECSC levy	32.4	0.0	32.4
4.1.6 Monetary compensatory amounts	19.9	0.0	19.9
4.1.7 Coresponsability levy	166.2	0.0	166.2
4.1.8 Other	0.0	0.0	0.0
4.2 Current international cooperation	1407.0	1241.4	165.6
4.2.1 GNP-related contributions	1158.8	0.0	1158.8
4.2.2 EDF contributions	250.3	0.0	250.3
4.2.3 ERDF transfers to member states	0.0	559.4	-559.4
4.2.4 ESF transfers to member states	0.0	662.0	-662.0
4.2.5 EDF transfers	0.0	0.0	0.0
4.2.6 EAGFF guidance	0.0	0.1	-0.1
4.2.7 Financial compensations	0.0	0.0	0.0
4.2.8 Other	-2.1	19.8	-21.9
4.3 Taxes on income and wealth	1.7	0.0	1.7
4.4 Social contributions	16.1	0.0	16.1
4.5 Social benefits	0.0	15.4	-15.4
4.6 Subsidies	0.0	2625.5	-2625.5
4.6.1 EAGFF guarantee	0.0	2460.8	-2460.8
of which Monetary compensatory amounts	0.0	38.8	-38.8
4.6.2 EAGFF guidance subsidies	0.0	5.3	-5.3
4.6.3 Grants for interest relief	0.0	13.3	-13.3
4.6.4 Other	0.0	146.0	-146.0
4.7 Investment grants	0.0	186.4	-186.4
4.7.1 EAGFF guidance grants	0.0	110.5	-110.5
4.7.2 EDF grants	0.0	0.0	0.0
4.7.3 Other	0.0	75.9	-75.9
4.8 Miscellaneous current transfers	0.0	1.5	-1.5
4.10 Current transfers to private non-profit institutions	0.0	2.2	-2.2

PARTNER COUNTRY: B.L.E.U

unit: million ECU

YEAR: 1992

	CREDIT	DEBIT	NET
TOTAL CURRENT TRANSACTIONS	3664.2	5671.8	-2007.6
1. Merchandise	0.1	109.6	-109.5
1.1 Merchandise for intermediate consumption	0.0	49.8	-49.8
1.2 Merchandise for gross capital formation	0.1	59.8	-59.7
2. Services	21.8	1110.0	-1088.2
2.1 Transport	0.0	17.4	-17.4
2.2 Travel	0.0	28.0	-28.0
2.3 Other services	21.8	1064.5	-1042.7
2.3.1 Insurance	0.0	0.6	-0.6
2.3.2 Financial commissions	15.9	9.0	6.9
2.3.3 Business services	5.6	334.1	-328.4
Information services	0.5	45.9	-45.3
Software and other computer services	0.0	49.4	-49.4
Legal, accounting and management services	0.0	0.9	-0.9
Research and development services	5.1	237.9	-232.8
2.3.5 Communications	0.0	36.9	-36.9
2.3.6 Rental including operational leasing	0.0	147.0	-147.0
2.3.7 Technical cooperation salaries of officials and other agents involved in technical cooperation	0.0	0.0	0.0
2.3.8 Reimbursement of member states for costs of collecting own resources	0.0	100.3	-100.3
2.3.9 Other	0.2	436.7	-436.5
3. Income	282.0	2125.6	-1843.6
3.1 Income from work	0.0	1788.3	-1788.3
3.1.1 Gross wages and salaries	0.0	1271.5	-1271.5
3.1.2 Employers' actual social contributions	0.0	107.0	-107.0
3.1.3 Imputed social contributions	0.0	409.8	-409.8
3.2 Investment income	282.0	337.3	-55.4
3.2.1 Actual interest	280.9	337.3	-56.5
3.2.2 Rent paid on buildings	1.1	0.0	1.1
3.2.3 Income from land and intangible assets	0.0	0.0	0.0
3.2.4 Profits assigned to employees	0.0	0.0	0.0
4. Transfers	3360.4	2326.7	1033.7
4.1 Taxes linked to production and imports	2221.5	0.0	2221.5
4.1.1 Customs duties	887.8	0.0	887.8
4.1.2 Agricultural levies	68.2	0.0	68.2
4.1.3 Sugar/isoglucose levies	63.5	0.0	63.5
4.1.4 VAT	1181.1	0.0	1181.1
4.1.5 ECSC levy	4.1	0.0	4.1
4.1.6 Monetary compensatory amounts	0.0	0.0	0.0
4.1.7 Coresponsability levy	16.9	0.0	16.9
4.1.8 Other	0.0	0.0	0.0
4.2 Current international cooperation	347.6	272.3	75.3
4.2.1 GNP-related contributions	284.0	0.0	284.0
4.2.2 EDF contributions	68.4	0.0	68.4
4.2.3 ERDF transfers to member states	0.0	71.7	-71.7
4.2.4 ESF transfers to member states	0.0	142.1	-142.1
4.2.5 EDF transfers	0.0	0.0	0.0
4.2.6 EAGFF guidance	0.0	4.5	-4.5
4.2.7 Financial compensations	0.0	0.0	0.0
4.2.8 Other	-4.9	54.0	-58.9
4.3 Taxes on income and wealth	194.9	0.0	194.9
4.4 Social contributions	594.7	0.0	594.7
4.5 Social benefits	0.0	516.8	-516.8
4.6 Subsidies	0.0	1430.2	-1430.2
4.6.1 EAGFF guarantee	0.0	1414.0	-1414.0
of which Monetary compensatory amounts	0.0	0.7	-0.7
4.6.2 EAGFF guidance subsidies	0.0	0.7	-0.7
4.6.3 Grants for interest relief	0.0	2.9	-2.9
4.6.4 Other	0.0	12.6	-12.6
4.7 Investment grants	0.0	65.5	-65.5
4.7.1 EAGFF guidance grants	0.0	34.1	-34.1
4.7.2 EDF grants	0.0	0.0	0.0
4.7.3 Other	0.0	31.4	-31.4
4.8 Miscellaneous current transfers	1.8	18.1	-16.3
4.10 Current transfers to private non-profit institutions	0.0	23.8	-23.8

PARTNER COUNTRY: BELGIUM

unit: million ECU

YEAR: 1992

	CREDIT	DEBIT	NET
TOTAL CURRENT TRANSACTIONS	3379.0	4875.9	-1496.9
1. Merchandise	0.0	79.7	-79.7
1.1 Merchandise for intermediate consumption	0.0	34.2	-34.2
1.2 Merchandise for gross capital formation	0.0	45.5	-45.5
2. Services	5.2	913.3	-908.0
2.1 Transport	0.0	13.5	-13.5
2.2 Travel	0.0	19.0	-19.0
2.3 Other services	5.2	880.8	-875.5
2.3.1 Insurance	0.0	0.5	-0.5
2.3.2 Financial commissions	0.0	0.4	-0.4
2.3.3 Business services	5.2	301.7	-296.5
Information services	0.2	30.7	-30.5
Software and other computer services	0.0	38.0	-38.0
Legal, accounting and management services	0.0	0.8	-0.8
Research and development services	5.0	232.2	-227.2
2.3.5 Communications	0.0	26.0	-26.0
2.3.6 Rental including operational leasing	0.0	111.4	-111.4
2.3.7 Technical cooperation salaries of officials and other agents involved in technical cooperation	0.0	0.0	0.0
2.3.8 Reimbursement of member states for costs of collecting own resources	0.0	98.6	-98.6
2.3.9 Other	0.0	342.3	-342.3
3. Income	263.9	1648.2	-1384.4
3.1 Income from work	0.0	1395.2	-1395.2
3.1.1 Gross wages and salaries	0.0	937.0	-937.0
3.1.2 Employers' actual social contributions	0.0	86.7	-86.7
3.1.3 Imputed social contributions	0.0	371.6	-371.6
3.2 Investment Income	263.9	253.0	10.9
3.2.1 Actual interest	263.9	253.0	10.9
3.2.2 Rent paid on buildings	0.0	0.0	0.0
3.2.3 Income from land and intangible assets	0.0	0.0	0.0
3.2.4 Profits assigned to employees	0.0	0.0	0.0
4. Transfers	3109.8	2234.6	875.2
4.1 Taxes linked to production and imports	2110.3	0.0	2110.3
4.1.1 Customs duties	871.1	0.0	871.1
4.1.2 Agricultural levies	65.6	0.0	65.6
4.1.3 Sugar/isoglucose levies	63.5	0.0	63.5
4.1.4 VAT	1090.3	0.0	1090.3
4.1.5 ECSC levy	3.4	0.0	3.4
4.1.6 Monetary compensatory amounts	0.0	0.0	0.0
4.1.7 Coresponsability levy	16.3	0.0	16.3
4.1.8 Other *	0.0	0.0	0.0
4.2 Current international cooperation	327.0	262.3	64.7
4.2.1 GNP-related contributions	266.7	0.0	266.7
4.2.2 EDF contributions	65.3	0.0	65.3
4.2.3 ERDF transfers to member states	0.0	67.9	-67.9
4.2.4 ESF transfers to member states	0.0	139.0	-139.0
4.2.5 EDF transfers	0.0	0.0	0.0
4.2.6 EAGFF guidance	0.0	4.1	-4.1
4.2.7 Financial compensations	0.0	0.0	0.0
4.2.8 Other	-5.0	51.3	-56.4
4.3 Taxes on income and wealth	152.2	0.0	152.2
4.4 Social contributions	519.1	0.0	519.1
4.5 Social benefits	0.0	458.2	-458.2
4.6 Subsidies	0.0	1425.8	-1425.8
4.6.1 EAGFF guarantee	0.0	1410.0	-1410.0
of which Monetary compensatory amounts	0.0	0.7	-0.7
4.6.2 EAGFF guidance subsidies	0.0	0.7	-0.7
4.6.3 Grants for interest relief	0.0	2.6	-2.6
4.6.4 Other	0.0	12.6	-12.6
4.7 Investment grants	0.0	51.1	-51.1
4.7.1 EAGFF guidance grants	0.0	27.4	-27.4
4.7.2 EDF grants	0.0	0.0	0.0
4.7.3 Other	0.0	23.8	-23.8
4.8 Miscellaneous current transfers	1.3	17.2	-15.9
4.10 Current transfers to private non-profit institutions	0.0	19.9	-19.9

PARTNER COUNTRY: LUXEMBOURG

YEAR: 1992	unit: million ECU		
	CREDIT	DEBIT	NET
TOTAL CURRENT TRANSACTIONS	285.2	795.9	-510.7
1. Merchandise	0.0	29.9	-29.8
1.1 Merchandise for intermediate consumption	0.0	15.6	-15.6
1.2 Merchandise for gross capital formation	0.0	14.2	-14.2
2. Services	16.5	196.7	-180.2
2.1 Transport	0.0	3.9	-3.9
2.2 Travel	0.0	9.1	-9.1
2.3 Other services	16.5	183.7	-167.2
2.3.1 Insurance	0.0	0.2	-0.2
2.3.2 Financial commissions	15.9	8.5	7.4
2.3.3 Business services	0.4	32.4	-32.1
Information services	0.3	15.1	-14.9
Software and other computer services	0.0	11.4	-11.4
Legal, accounting and management services	0.0	0.1	-0.1
Research and development services	0.1	5.8	-5.7
2.3.5 Communications	0.0	11.0	-11.0
2.3.6 Rental including operational leasing	0.0	35.6	-35.6
2.3.7 Technical cooperation salaries of officials and other agents involved in technical cooperation	0.0	0.0	0.0
2.3.8 Reimbursement of member states for costs of collecting own resources	0.0	1.7	-1.7
2.3.9 Other	0.2	94.4	-94.2
3. Income	18.1	477.4	-459.3
3.1 Income from work	0.0	393.0	-393.0
3.1.1 Gross wages and salaries	0.0	334.5	-334.5
3.1.2 Employers' actual social contributions	0.0	20.4	-20.4
3.1.3 Imputed social contributions	0.0	38.2	-38.2
3.2 Investment income	18.1	84.3	-66.2
3.2.1 Actual interest	17.0	84.3	-67.3
3.2.2 Rent paid on buildings	1.1	0.0	1.1
3.2.3 Income from land and intangible assets	0.0	0.0	0.0
3.2.4 Profits assigned to employees	0.0	0.0	0.0
4. Transfers	250.6	92.1	158.5
4.1 Taxes linked to production and imports	111.2	0.0	111.2
4.1.1 Customs duties	16.7	0.0	16.7
4.1.2 Agricultural levies	2.5	0.0	2.5
4.1.3 Sugar/isoglucose levies	0.0	0.0	0.0
4.1.4 VAT	90.8	0.0	90.8
4.1.5 ECSC levy	0.7	0.0	0.7
4.1.6 Monetary compensatory amounts	0.0	0.0	0.0
4.1.7 Coresponsability levy	0.5	0.0	0.5
4.1.8 Other	0.0	0.0	0.0
4.2 Current international cooperation	20.6	10.0	10.6
4.2.1 GNP-related contributions	17.3	0.0	17.3
4.2.2 EDF contributions	3.1	0.0	3.1
4.2.3 ERDF transfers to member states	0.0	3.7	-3.7
4.2.4 ESF transfers to member states	0.0	3.1	-3.1
4.2.5 EDF transfers	0.0	0.0	0.0
4.2.6 EAGFF guidance	0.0	0.5	-0.5
4.2.7 Financial compensations	0.0	0.0	0.0
4.2.8 Other	0.2	2.7	-2.5
4.3 Taxes on income and wealth	42.7	0.0	42.7
4.4 Social contributions	75.6	0.0	75.6
4.5 Social benefits	0.0	58.5	-58.5
4.6 Subsidies	0.0	4.3	-4.3
4.6.1 EAGFF guarantee	0.0	4.1	-4.1
of which Monetary compensatory amounts	0.0	0.0	0.0
4.6.2 EAGFF guidance subsidies	0.0	0.0	0.0
4.6.3 Grants for interest relief	0.0	0.3	-0.3
4.6.4 Other	0.0	0.0	0.0
4.7 Investment grants	0.0	14.3	-14.3
4.7.1 EAGFF guidance grants	0.0	6.7	-6.7
4.7.2 EDF grants	0.0	0.0	0.0
4.7.3 Other	0.0	7.6	-7.6
4.8 Miscellaneous current transfers	0.5	0.9	-0.4
4.10 Current transfers to private non-profit institutions	0.0	3.9	-3.9

PARTNER COUNTRY: DENMARK

unit: million ECU

YEAR: 1992

	CREDIT	DEBIT	NET
TOTAL CURRENT TRANSACTIONS	1584.9	1460.3	124.6
1. Merchandise	0.0	2.3	-2.3
1.1 Merchandise for intermediate consumption	0.0	1.1	-1.1
1.2 Merchandise for gross capital formation	0.0	1.2	-1.2
2. Services	0.8	90.6	-89.9
2.1 Transport	0.0	0.0	0.0
2.2 Travel	0.0	2.0	-2.0
2.3 Other services	0.8	88.6	-87.8
2.3.1 Insurance	0.0	0.0	0.0
2.3.2 Financial commissions	0.0	0.0	0.0
2.3.3 Business services	0.8	41.7	-41.0
Information services	0.0	1.6	-1.6
Software and other computer services	0.0	0.4	-0.4
Legal, accounting and management services	0.0	0.0	0.0
Research and development services	0.8	39.7	-39.0
2.3.5 Communications	0.0	0.2	-0.2
2.3.6 Rental including operational leasing	0.0	0.4	-0.4
2.3.7 Technical cooperation salaries of officials and other agents involved in technical cooperation	0.0	0.0	0.0
2.3.8 Reimbursement of member states for costs of collecting own resources	0.0	30.3	-30.3
2.3.9 Other	0.0	15.8	-15.8
3. Income	405.6	12.6	393.0
3.1 Income from work	0.0	4.7	-4.7
3.1.1 Gross wages and salaries	0.0	2.5	-2.5
3.1.2 Employers' actual social contributions	0.0	0.4	-0.4
3.1.3 Imputed social contributions	0.0	1.8	-1.8
3.2 Investment Income	405.6	7.9	397.7
3.2.1 Actual interest	405.6	7.9	397.7
3.2.2 Rent paid on buildings	0.0	0.0	0.0
3.2.3 Income from land and intangible assets	0.0	0.0	0.0
3.2.4 Profits assigned to employees	0.0	0.0	0.0
4. Transfers	1178.5	1354.7	-176.2
4.1 Taxes linked to production and imports	976.6	0.0	976.6
4.1.1 Customs duties	252.7	0.0	252.7
4.1.2 Agricultural levies	40.6	0.0	40.6
4.1.3 Sugar/isoglucose levies	35.2	0.0	35.2
4.1.4 VAT	597.4	0.0	597.4
4.1.5 ECSC levy	0.5	0.0	0.5
4.1.6 Monetary compensatory amounts	0.0	0.0	0.0
4.1.7 Coresponsability levy	50.2	0.0	50.2
4.1.8 Other	0.0	0.0	0.0
4.2 Current international cooperation	198.9	48.9	149.9
4.2.1 GNP-related contributions	162.7	0.0	162.7
4.2.2 EDF contributions	34.3	0.0	34.3
4.2.3 ERDF transfers to member states	0.0	12.2	-12.2
4.2.4 ESF transfers to member states	0.0	29.4	-29.4
4.2.5 EDF transfers	0.0	0.0	0.0
4.2.6 EAGFF guidance	0.0	0.9	-0.9
4.2.7 Financial compensations	0.0	0.0	0.0
4.2.8 Other	1.8	6.5	-4.6
4.3 Taxes on income and wealth	0.2	0.0	0.2
4.4 Social contributions	2.9	0.0	2.9
4.5 Social benefits	0.0	2.2	-2.2
4.6 Subsidies	0.0	1258.5	-1258.5
4.6.1 EAGFF guarantee	0.0	1249.5	-1249.5
of which Monetary compensatory amounts	0.0	0.6	-0.6
4.6.2 EAGFF guidance subsidies	0.0	2.8	-2.8
4.6.3 Grants for interest relief	0.0	0.8	-0.8
4.6.4 Other	0.0	5.3	-5.3
4.7 Investment grants	0.0	43.1	-43.1
4.7.1 EAGFF guidance grants	0.0	25.6	-25.6
4.7.2 EDF grants	0.0	0.0	0.0
4.7.3 Other	0.0	17.5	-17.5
4.8 Miscellaneous current transfers	0.0	0.4	-0.4
4.10 Current transfers to private non-profit institutions	0.0	1.6	-1.6

PARTNER COUNTRY: GERMANY

unit: million ECU

YEAR: 1992

	CREDIT	DEBIT	NET
TOTAL CURRENT TRANSACTIONS	19025.7	9953.5	9072.2
1. Merchandise	0.0	23.5	-23.5
1.1 Merchandise for intermediate consumption	0.0	9.2	-9.2
1.2 Merchandise for gross capital formation	0.0	14.4	-14.4
2. Services	5.4	768.7	-763.4
2.1 Transport	0.0	0.1	-0.1
2.2 Travel	0.0	4.5	-4.5
2.3 Other services	5.4	764.1	-758.7
2.3.1 Insurance	0.0	0.0	0.0
2.3.2 Financial commissions	0.0	0.0	0.0
2.3.3 Business services	5.4	283.7	-278.3
Information services	0.0	8.9	-8.9
Software and other computer services	0.0	1.8	-1.8
Legal, accounting and management services	0.0	0.1	-0.1
Research and development services	5.4	272.9	-267.5
2.3.5 Communications	0.0	0.6	-0.6
2.3.6 Rental including operational leasing	0.0	0.6	-0.6
2.3.7 Technical cooperation salaries of officials and other agents involved in technical cooperation	0.0	0.0	0.0
2.3.8 Reimbursement of member states for costs of collecting own resources	0.0	436.5	-436.5
2.3.9 Other	0.0	42.7	-42.7
3. Income	746.2	1524.5	-778.3
3.1 Income from work	0.0	33.3	-33.3
3.1.1 Gross wages and salaries	0.0	22.7	-22.7
3.1.2 Employers' actual social contributions	0.0	0.3	-0.3
3.1.3 Imputed social contributions	0.0	10.4	-10.4
3.2 Investment Income	746.2	1491.1	-744.9
3.2.1 Actual interest	746.2	1491.1	-744.9
3.2.2 Rent paid on buildings	0.0	0.0	0.0
3.2.3 Income from land and intangible assets	0.0	0.0	0.0
3.2.4 Profits assigned to employees	0.0	0.0	0.0
4. Transfers	18274.1	7636.8	10637.3
4.1 Taxes linked to production and imports	15641.6	0.0	15641.6
4.1.1 Customs duties	3896.5	0.0	3896.5
4.1.2 Agricultural levies	250.0	0.0	250.0
4.1.3 Sugar/isoglucose levies	296.0	0.0	296.0
4.1.4 VAT	10880.4	0.0	10880.4
4.1.5 ECSC levy	76.7	0.0	76.7
4.1.6 Monetary compensatory amounts	0.0	0.0	0.0
4.1.7 Coresponsability levy	242.0	0.0	242.0
4.1.8 Other	0.0	0.0	0.0
4.2 Current international cooperation	2618.1	1899.5	718.6
4.2.1 GNP-related contributions	2175.3	0.0	2175.3
4.2.2 EDF contributions	430.0	0.0	430.0
4.2.3 ERDF transfers to member states	0.0	252.0	-252.0
4.2.4 ESF transfers to member states	0.0	368.1	-368.1
4.2.5 EDF transfers	0.0	0.0	0.0
4.2.6 EAGFF guidance	0.0	7.8	-7.8
4.2.7 Financial compensations	0.0	0.0	0.0
4.2.8 Other	12.8	1271.6	-1258.7
4.3 Taxes on income and wealth	2.3	0.0	2.3
4.4 Social contributions	12.2	0.0	12.2
4.5 Social benefits	0.0	10.7	-10.7
4.6 Subsidies	0.0	5236.3	-5236.3
4.6.1 EAGFF guarantee of which Monetary compensatory amounts	0.0	4912.3	-4912.3
	0.0	1.8	-1.8
4.6.2 EAGFF guidance subsidies	0.0	3.3	-3.3
4.6.3 Grants for interest relief	0.0	24.3	-24.3
4.6.4 Other	0.0	296.4	-296.4
4.7 Investment grants	0.0	485.4	-485.4
4.7.1 EAGFF guidance grants	0.0	262.3	-262.3
4.7.2 EDF grants	0.0	0.0	0.0
4.7.3 Other	0.0	223.1	-223.1
4.8 Miscellaneous current transfers	0.0	1.9	-1.9
4.10 Current transfers to private non-profit institutions	0.0	3.1	-3.1

PARTNER COUNTRY: GREECE

unit: million ECU

YEAR: 1992

	CREDIT	DEBIT	NET
TOTAL CURRENT TRANSACTIONS	1155.2	4482.2	-3327.0
1. Merchandise	0.0	0.5	-0.5
1.1 Merchandise for intermediate consumption	0.0	0.3	-0.3
1.2 Merchandise for gross capital formation	0.0	0.2	-0.2
2. Services	0.2	47.3	-47.1
2.1 Transport	0.0	0.0	0.0
2.2 Travel	0.0	2.0	-2.0
2.3 Other services	0.2	45.3	-45.1
2.3.1 Insurance	0.0	0.0	0.0
2.3.2 Financial commissions	0.0	0.0	0.0
2.3.3 Business services	0.2	12.3	-12.1
Information services	0.0	0.6	-0.6
Software and other computer services	0.0	0.0	0.0
Legal, accounting and management services	0.0	0.0	0.0
Research and development services	0.2	11.7	-11.5
2.3.5 Communications	0.0	0.1	-0.1
2.3.6 Rental including operational leasing	0.0	0.4	-0.4
2.3.7 Technical cooperation salaries of officials and other agents involved in technical cooperation	0.0	0.0	0.0
2.3.8 Reimbursement of member states for costs of collecting own resources	0.0	19.3	-19.3
2.3.9 Other	0.0	13.3	-13.3
3. Income	361.1	2.0	359.1
3.1 Income from work	0.0	2.0	-2.0
3.1.1 Gross wages and salaries	0.0	0.7	-0.7
3.1.2 Employers' actual social contributions	0.0	0.5	-0.5
3.1.3 Imputed social contributions	0.0	0.7	-0.7
3.2 Investment Income	361.1	0.0	361.1
3.2.1 Actual interest	361.1	0.0	361.1
3.2.2 Rent paid on buildings	0.0	0.0	0.0
3.2.3 Income from land and intangible assets	0.0	0.0	0.0
3.2.4 Profits assigned to employees	0.0	0.0	0.0
4. Transfers	793.8	4432.4	-3638.5
4.1 Taxes linked to production and imports	689.3	0.0	689.3
4.1.1 Customs duties	179.5	0.0	179.5
4.1.2 Agricultural levies	1.8	0.0	1.8
4.1.3 Sugar/isoglucose levies	11.3	0.0	11.3
4.1.4 VAT	473.1	0.0	473.1
4.1.5 ECSC levy	0.0	0.0	0.0
4.1.6 Monetary compensatory amounts	11.4	0.0	11.4
4.1.7 Coresponsability levy	12.2	0.0	12.2
4.1.8 Other	0.0	0.0	0.0
4.2 Current international cooperation	102.7	1804.7	-1702.0
4.2.1 GNP-related contributions	93.7	0.0	93.7
4.2.2 EDF contributions	20.5	0.0	20.5
4.2.3 ERDF transfers to member states	0.0	1152.8	-1152.8
4.2.4 ESF transfers to member states	0.0	294.6	-294.6
4.2.5 EDF transfers	0.0	0.0	0.0
4.2.6 EAGFF guidance	0.0	153.2	-153.2
4.2.7 Financial compensations	0.0	0.0	0.0
4.2.8 Other	-11.6	204.1	-215.7
4.3 Taxes on income and wealth	0.0	0.0	0.0
4.4 Social contributions	1.8	0.0	1.8
4.5 Social benefits	0.0	1.2	-1.2
4.6 Subsidies	0.0	2226.5	-2226.5
4.6.1 EAGFF guarantee	0.0	2222.6	-2222.6
of which Monetary compensatory amounts	0.0	33.4	-33.4
4.6.2 EAGFF guidance subsidies	0.0	0.1	-0.1
4.6.3 Grants for interest relief	0.0	3.6	-3.6
4.6.4 Other	0.0	0.2	-0.2
4.7 Investment grants	0.0	398.9	-398.9
4.7.1 EAGFF guidance grants	0.0	357.9	-357.9
4.7.2 EDF grants	0.0	0.0	0.0
4.7.3 Other	0.0	41.0	-41.0
4.8 Miscellaneous current transfers	0.0	0.5	-0.5
4.10 Current transfers to private non-profit institutions	0.0	0.6	-0.6

PARTNER COUNTRY: SPAIN

unit: million ECU

YEAR: 1992

	CREDIT	DEBIT	NET
TOTAL CURRENT TRANSACTIONS	6048.2	8055.0	-2006.9
1. Merchandise	0.0	1.6	-1.6
1.1 Merchandise for intermediate consumption	0.0	0.8	-0.8
1.2 Merchandise for gross capital formation	0.0	0.8	-0.8
2. Services	0.6	150.0	-149.4
2.1 Transport	0.0	0.1	-0.1
2.2 Travel	0.0	3.3	-3.3
2.3 Other services	0.6	146.6	-146.0
2.3.1 Insurance	0.0	0.0	0.0
2.3.2 Financial commissions	0.0	0.0	0.0
2.3.3 Business services	0.6	34.8	-34.2
Information services	0.0	2.4	-2.4
Software and other computer services	0.0	0.1	-0.1
Legal, accounting and management services	0.0	0.0	0.0
Research and development services	0.6	32.3	-31.7
2.3.5 Communications	0.0	0.3	-0.3
2.3.6 Rental including operational leasing	0.0	1.2	-1.2
2.3.7 Technical cooperation salaries of officials and other agents involved in technical cooperation	0.0	0.0	0.0
2.3.8 Reimbursement of member states for costs of collecting own resources	0.0	86.1	-86.1
2.3.9 Other	0.0	24.1	-24.1
3. Income	935.5	316.9	618.6
3.1 Income from work	0.0	4.1	-4.1
3.1.1 Gross wages and salaries	0.0	2.1	-2.1
3.1.2 Employers' actual social contributions	0.0	0.3	-0.3
3.1.3 Imputed social contributions	0.0	1.7	-1.7
3.2 Investment income	935.5	312.8	622.7
3.2.1 Actual interest	935.5	312.8	622.7
3.2.2 Rent paid on buildings	0.0	0.0	0.0
3.2.3 Income from land and intangible assets	0.0	0.0	0.0
3.2.4 Profits assigned to employees	0.0	0.0	0.0
4. Transfers	5112.1	7586.5	-2474.5
4.1 Taxes linked to production and imports	4328.0	0.0	4328.0
4.1.1 Customs duties	621.2	0.0	621.2
4.1.2 Agricultural levies	204.4	0.0	204.4
4.1.3 Sugar/isoglucose levies	41.2	0.0	41.2
4.1.4 VAT	3381.5	0.0	3381.5
4.1.5 ECSC levy	2.5	0.0	2.5
4.1.6 Monetary compensatory amounts	20.8	0.0	20.8
4.1.7 Coresponsability levy	56.4	0.0	56.4
4.1.8 Other	0.0	0.0	0.0
4.2 Current international cooperation	781.3	3231.6	-2450.3
4.2.1 GNP-related contributions	692.5	0.0	692.5
4.2.2 EDF contributions	109.9	0.0	109.9
4.2.3 ERDF transfers to member states	0.0	2221.4	-2221.4
4.2.4 ESF transfers to member states	0.0	880.2	-880.2
4.2.5 EDF transfers	0.0	0.0	0.0
4.2.6 EAGFF guidance	0.0	34.7	-34.7
4.2.7 Financial compensations	0.0	0.0	0.0
4.2.8 Other	-21.1	95.3	-116.4
4.3 Taxes on income and wealth	0.2	0.0	0.2
4.4 Social contributions	2.6	0.0	2.6
4.5 Social benefits	0.0	2.0	-2.0
4.6 Subsidies			
4.6.1 EAGFF guarantee	0.0	3668.5	-3668.5
of which Monetary compensatory amounts	0.0	3643.2	-3643.2
4.6.2 EAGFF guidance subsidies	0.0	16.1	-16.1
4.6.3 Grants for interest relief	0.0	13.6	-13.6
4.6.4 Other	0.0	1.9	-1.9
4.7 Investment grants	0.0	681.1	-681.1
4.7.1 EAGFF guidance grants	0.0	581.1	-581.1
4.7.2 EDF grants	0.0	0.0	0.0
4.7.3 Other	0.0	100.0	-100.0
4.8 Miscellaneous current transfers	0.0	1.9	-1.9
4.10 Current transfers to private non-profit institutions	0.0	1.5	-1.5

PARTNER COUNTRY: FRANCE

unit: million ECU

YEAR: 1992

	CREDIT	DEBIT	NET
TOTAL CURRENT TRANSACTIONS	12860.7	10842.3	2018.4
1. Merchandise	0.0	22.0	-22.0
1.1 Merchandise for intermediate consumption	0.0	8.5	-8.5
1.2 Merchandise for gross capital formation	0.0	13.6	-13.5
2. Services	5.2	578.9	-573.7
2.1 Transport	0.0	1.0	-1.0
2.2 Travel	0.0	9.1	-9.1
2.3 Other services	5.2	568.8	-563.6
2.3.1 Insurance	0.0	0.1	-0.1
2.3.2 Financial commissions	0.0	0.0	0.0
2.3.3 Business services	5.2	280.0	-274.8
Information services	0.2	16.5	-16.3
Software and other computer services	0.0	6.3	-6.3
Legal, accounting and management services	0.0	0.1	-0.1
Research and development services	5.0	257.1	-252.1
2.3.5 Communications	0.0	2.5	-2.5
2.3.6 Rental including operational leasing	0.0	14.2	-14.2
2.3.7 Technical cooperation salaries of officials and other agents involved in technical cooperation	0.0	0.0	0.0
2.3.8 Reimbursement of member states for costs of collecting own resources	0.0	186.7	-186.7
2.3.9 Other	0.0	85.3	-85.3
3. Income	1207.4	824.5	382.9
3.1 Income from work	0.0	90.4	-90.4
3.1.1 Gross wages and salaries	0.0	74.2	-74.2
3.1.2 Employers' actual social contributions	0.0	2.5	-2.5
3.1.3 Imputed social contributions	0.0	13.7	-13.7
3.2 Investment Income	1207.4	734.1	473.2
3.2.1 Actual interest	1207.4	734.1	473.2
3.2.2 Rent paid on buildings	0.0	0.0	0.0
3.2.3 Income from land and intangible assets	0.0	0.0	0.0
3.2.4 Profits assigned to employees	0.0	0.0	0.0
4. Transfers	11648.1	9416.9	2231.2
4.1 Taxes linked to production and imports	9686.2	0.0	9686.2
4.1.1 Customs duties	1476.9	0.0	1476.9
4.1.2 Agricultural levies	166.4	0.0	166.4
4.1.3 Sugar/isoglucose levies	301.2	0.0	301.2
4.1.4 VAT	7269.6	0.0	7269.6
4.1.5 ECSC levy	7.3	0.0	7.3
4.1.6 Monetary compensatory amounts	0.0	0.0	0.0
4.1.7 Coresponsability levy	464.7	0.0	464.7
4.1.8 Other	0.0	0.0	0.0
4.2 Current international cooperation	1932.5	1336.3	596.2
4.2.1 GNP-related contributions	1523.4	0.0	1523.4
4.2.2 EDF contributions	389.1	0.0	389.1
4.2.3 ERDF transfers to member states	0.0	572.4	-572.4
4.2.4 ESF transfers to member states	0.0	586.7	-586.7
4.2.5 EDF transfers	0.0	6.2	-6.2
4.2.6 EAGFF guidance	0.0	35.9	-35.9
4.2.7 Financial compensations	0.0	0.0	0.0
4.2.8 Other	20.0	135.0	-115.1
4.3 Taxes on income and wealth	8.1	0.0	8.1
4.4 Social contributions	20.9	0.0	20.9
4.5 Social benefits	0.0	16.2	-16.2
4.6 Subsidies	0.0	7518.5	-7518.5
4.6.1 EAGFF guarantee of which Monetary compensatory amounts	0.0	7404.4	-7404.4
of which Monetary compensatory amounts	0.0	3.8	-3.8
4.6.2 EAGFF guidance subsidies	0.0	10.6	-10.6
4.6.3 Grants for interest relief	0.0	4.7	-4.7
4.6.4 Other	0.0	98.8	-98.8
4.7 Investment grants	0.0	536.3	-536.3
4.7.1 EAGFF guidance grants	0.0	487.8	-487.8
4.7.2 EDF grants	0.0	0.0	0.0
4.7.3 Other	0.0	48.4	-48.4
4.8 Miscellaneous current transfers	0.4	3.4	-3.0
4.10 Current transfers to private non-profit institutions	0.0	6.2	-6.2

PARTNER COUNTRY: IRELAND

unit: million ECU

YEAR: 1992

	CREDIT	DEBIT	NET
TOTAL CURRENT TRANSACTIONS	759.0	2655.5	-1896.5
1. Merchandise	0.0	1.1	-1.1
1.1 Merchandise for intermediate consumption	0.0	0.5	-0.5
1.2 Merchandise for gross capital formation	0.0	0.6	-0.6
2. Services	0.3	50.6	-50.3
2.1 Transport	0.0	0.0	0.0
2.2 Travel	0.0	2.0	-2.0
2.3 Other services	0.3	48.6	-48.3
2.3.1 Insurance	0.0	0.0	0.0
2.3.2 Financial commissions	0.0	0.0	0.0
2.3.3 Business services	0.3	18.3	-18.0
Information services	0.0	0.7	-0.7
Software and other computer services	0.0	0.3	-0.3
Legal, accounting and management services	0.0	0.0	0.0
Research and development services	0.3	17.3	-17.0
2.3.5 Communications	0.0	0.1	-0.1
2.3.6 Rental including operational leasing	0.0	0.5	-0.5
2.3.7 Technical cooperation salaries of officials and other agents involved in technical cooperation	0.0	0.0	0.0
2.3.8 Reimbursement of member states for costs of collecting own resources	0.0	17.4	-17.4
2.3.9 Other	0.0	12.3	-12.3
3. Income	245.6	10.8	234.9
3.1 Income from work	0.0	2.1	-2.1
3.1.1 Gross wages and salaries	0.0	1.1	-1.1
3.1.2 Employers' actual social contributions	0.0	0.2	-0.2
3.1.3 Imputed social contributions	0.0	0.9	-0.9
3.2 Investment income	245.6	8.6	237.0
3.2.1 Actual interest	245.6	8.6	237.0
3.2.2 Rent paid on buildings	0.0	0.0	0.0
3.2.3 Income from land and intangible assets	0.0	0.0	0.0
3.2.4 Profits assigned to employees	0.0	0.0	0.0
4. Transfers	513.0	2593.0	-2080.0
4.1 Taxes linked to production and imports	450.8	0.0	450.8
4.1.1 Customs duties	159.0	0.0	159.0
4.1.2 Agricultural levies	11.7	0.0	11.7
4.1.3 Sugar/isoglucose levies	11.4	0.0	11.4
4.1.4 VAT	255.4	0.0	255.4
4.1.5 ECSC levy	0.0	0.0	0.0
4.1.6 Monetary compensatory amounts	0.0	0.0	0.0
4.1.7 Coresponsability levy	13.3	0.0	13.3
4.1.8 Other	0.0	0.0	0.0
4.2 Current international cooperation	59.9	907.2	-847.3
4.2.1 GNP-related contributions	50.0	0.0	50.0
4.2.2 EDF contributions	9.1	0.0	9.1
4.2.3 ERDF transfers to member states	0.0	564.1	-564.1
4.2.4 ESF transfers to member states	0.0	318.6	-318.6
4.2.5 EDF transfers	0.0	0.0	0.0
4.2.6 EAGFF guidance	0.0	5.4	-5.4
4.2.7 Financial compensations	0.0	0.0	0.0
4.2.8 Other	0.8	19.1	-18.4
4.3 Taxes on income and wealth	0.4	0.0	0.4
4.4 Social contributions	2.0	0.0	2.0
4.5 Social benefits	0.0	1.1	-1.1
4.6 Subsidies	0.0	1482.7	-1482.7
4.6.1 EAGFF guarantee	0.0	1373.6	-1373.6
of which Monetary compensatory amounts	0.0	0.0	0.0
4.6.2 EAGFF guidance subsidies	0.0	6.4	-6.4
4.6.3 Grants for interest relief	0.0	0.9	-0.9
4.6.4 Other	0.0	101.8	-101.8
4.7 Investment grants	0.0	200.8	-200.8
4.7.1 EAGFF guidance grants	0.0	189.6	-189.6
4.7.2 EDF grants	0.0	0.0	0.0
4.7.3 Other	0.0	11.2	-11.2
4.8 Miscellaneous current transfers	0.0	0.5	-0.5
4.10 Current transfers to private non-profit institutions	0.0	0.7	-0.7

PARTNER COUNTRY: ITALY

unit: million ECU

YEAR: 1992

	CREDIT	DEBIT	NET
TOTAL CURRENT TRANSACTIONS	11441.2	9266.1	2175.1
1. Merchandise	0.0	32.4	-32.4
1.1 Merchandise for intermediate consumption	0.0	11.2	-11.2
1.2 Merchandise for gross capital formation	0.0	21.1	-21.1
2. Services	4.0	373.0	-369.0
2.1 Transport	0.0	0.1	-0.1
2.2 Travel	0.0	4.4	-4.4
2.3 Other services	4.0	368.5	-364.5
2.3.1 Insurance	0.0	0.0	0.0
2.3.2 Financial commissions	0.0	0.0	0.0
2.3.3 Business services	4.0	187.4	-183.3
Information services	0.0	3.3	-3.3
Software and other computer services	0.0	0.1	-0.1
Legal, accounting and management services	0.0	0.0	0.0
Research and development services	4.0	184.0	-179.9
2.3.5 Communications	0.0	0.4	-0.4
2.3.6 Rental including operational leasing	0.0	0.7	-0.7
2.3.7 Technical cooperation salaries of officials and other agents involved in technical cooperation	0.0	0.0	0.0
2.3.8 Reimbursement of member states for costs of collecting own resources	0.0	146.5	-146.5
2.3.9 Other	0.0	33.6	-33.6
3. Income	2608.4	989.0	1619.4
3.1 Income from work	0.0	149.6	-149.6
3.1.1 Gross wages and salaries	0.0	68.6	-68.6
3.1.2 Employers' actual social contributions	0.0	50.8	-50.8
3.1.3 Imputed social contributions	0.0	30.2	-30.2
3.2 Investment income	2608.4	839.4	1769.0
3.2.1 Actual interest	2608.4	839.4	1769.0
3.2.2 Rent paid on buildings	0.0	0.0	0.0
3.2.3 Income from land and intangible assets	0.0	0.0	0.0
3.2.4 Profits assigned to employees	0.0	0.0	0.0
4. Transfers	8828.7	7871.6	957.1
4.1 Taxes linked to production and imports	6924.3	0.0	6924.3
4.1.1 Customs duties	1141.5	0.0	1141.5
4.1.2 Agricultural levies	252.7	0.0	252.7
4.1.3 Sugar/isoglucose levies	102.9	0.0	102.9
4.1.4 VAT	5354.8	0.0	5354.8
4.1.5 ECSC levy	9.7	0.0	9.7
4.1.6 Monetary compensatory amounts	0.0	0.0	0.0
4.1.7 Coresponsability levy	62.7	0.0	62.7
4.1.8 Other	0.0	0.0	0.0
4.2 Current international cooperation	1814.5	2149.8	-335.3
4.2.1 GNP-related contributions	1591.0	0.0	1591.0
4.2.2 EDF contributions	207.6	0.0	207.6
4.2.3 ERDF transfers to member states	0.0	1512.3	-1512.3
4.2.4 ESF transfers to member states	0.0	414.9	-414.9
4.2.5 EDF transfers	0.0	0.0	0.0
4.2.6 EAGFF guidance	0.0	68.8	-68.8
4.2.7 Financial compensations	0.0	0.0	0.0
4.2.8 Other	16.0	153.8	-137.9
4.3 Taxes on income and wealth	5.7	0.0	5.7
4.4 Social contributions	84.2	0.0	84.2
4.5 Social benefits	0.0	81.0	-81.0
4.6 Subsidies	0.0	5329.1	-5329.1
4.6.1 EAGFF guarantee of which Monetary compensatory amounts	0.0	5223.3	-5223.3
4.6.2 EAGFF guidance subsidies	0.0	12.1	-12.1
4.6.3 Grants for interest relief	0.0	11.9	-11.9
4.6.4 Other	0.0	17.5	-17.5
4.7 Investment grants	0.0	304.8	-304.8
4.7.1 EAGFF guidance grants	0.0	259.5	-259.5
4.7.2 EDF grants	0.0	0.0	0.0
4.7.3 Other	0.0	45.3	-45.3
4.8 Miscellaneous current transfers	0.0	2.0	-2.0
4.10 Current transfers to private non-profit institutions	0.0	4.9	-4.9

PARTNER COUNTRY: NETHERLANDS

unit: million ECU

YEAR: 1992

	CREDIT	DEBIT	NET
TOTAL CURRENT TRANSACTIONS	4037.5	3481.2	556.3
1. Merchandise	0.0	9.8	-9.8
1.1 Merchandise for intermediate consumption	0.0	3.7	-3.7
1.2 Merchandise for gross capital formation	0.0	6.1	-6.1
2. Services	1.9	287.2	-285.2
2.1 Transport	0.0	0.0	0.0
2.2 Travel	0.0	2.1	-2.1
2.3 Other services	1.9	285.1	-283.1
2.3.1 Insurance	0.0	0.0	0.0
2.3.2 Financial commissions	0.0	0.0	0.0
2.3.3 Business services	1.9	99.7	-97.8
Information services	0.0	2.5	-2.5
Software and other computer services	0.0	1.1	-1.1
Legal, accounting and management services	0.0	0.0	0.0
Research and development services	1.9	96.1	-94.2
2.3.5 Communications	0.0	0.1	-0.1
2.3.6 Rental including operational leasing	0.0	0.5	-0.5
2.3.7 Technical cooperation salaries of officials and other agents involved in technical cooperation	0.0	0.0	0.0
2.3.8 Reimbursement of member states for costs of collecting own resources	0.0	161.8	-161.8
2.3.9 Other	0.0	22.9	-22.9
3. Income	154.5	460.6	-306.2
3.1 Income from work	0.0	18.1	-18.1
3.1.1 Gross wages and salaries	0.0	12.4	-12.4
3.1.2 Employers' actual social contributions	0.0	0.1	-0.1
3.1.3 Imputed social contributions	0.0	5.6	-5.6
3.2 Investment income	154.5	442.5	-288.1
3.2.1 Actual interest	154.5	442.5	-288.1
3.2.2 Rent paid on buildings	0.0	0.0	0.0
3.2.3 Income from land and intangible assets	0.0	0.0	0.0
3.2.4 Profits assigned to employees	0.0	0.0	0.0
4. Transfers	3881.1	2723.6	1157.5
4.1 Taxes linked to production and imports	3413.1	0.0	3413.1
4.1.1 Customs duties	1428.0	0.0	1428.0
4.1.2 Agricultural levies	192.0	0.0	192.0
4.1.3 Sugar/isoglucose levies	69.5	0.0	69.5
4.1.4 VAT	1711.7	0.0	1711.7
4.1.5 ECSC levy	0.6	0.0	0.6
4.1.6 Monetary compensatory amounts	0.0	0.0	0.0
4.1.7 Coresponsability levy	11.3	0.0	11.3
4.1.8 Other	0.0	0.0	0.0
4.2 Current international cooperation	460.2	194.6	265.6
4.2.1 GNP-related contributions	371.2	0.0	371.2
4.2.2 EDF contributions	93.1	0.0	93.1
4.2.3 ERDF transfers to member states	0.0	41.6	-41.6
4.2.4 ESF transfers to member states	0.0	81.2	-81.2
4.2.5 EDF transfers	0.0	0.0	0.0
4.2.6 EAGFF guidance	0.0	0.6	-0.6
4.2.7 Financial compensations	0.0	0.0	0.0
4.2.8 Other	-4.1	71.2	-75.3
4.3 Taxes on income and wealth	1.0	0.0	1.0
4.4 Social contributions	6.7	0.0	6.7
4.5 Social benefits	0.0	5.7	-5.7
4.6 Subsidies	0.0	2479.6	-2479.6
4.6.1 EAGFF guarantee of which Monetary compensatory amounts	0.0	2262.3	-2262.3
of which Monetary compensatory amounts	0.0	0.1	-0.1
4.6.2 EAGFF guidance subsidies	0.0	1.4	-1.4
4.6.3 Grants for interest relief	0.0	0.3	-0.3
4.6.4 Other	0.0	215.5	-215.5
4.7 Investment grants	0.0	36.0	-36.0
4.7.1 EAGFF guidance grants	0.0	17.4	-17.4
4.7.2 EDF grants	0.0	0.0	0.0
4.7.3 Other	0.0	18.7	-18.7
4.8 Miscellaneous current transfers	0.0	1.7	-1.7
4.10 Current transfers to private non-profit institutions	0.0	6.0	-6.0

PARTNER COUNTRY: PORTUGAL

unit: million ECU

YEAR: 1992

	CREDIT	DEBIT	NET
TOTAL CURRENT TRANSACTIONS	1272.9	3094.5	-1821.6
1. Merchandise	0.0	0.6	-0.6
1.1 Merchandise for intermediate consumption	0.0	0.3	-0.3
1.2 Merchandise for gross capital formation	0.0	0.3	-0.3
2. Services	0.2	52.2	-52.0
2.1 Transport	0.0	0.0	0.0
2.2 Travel	0.0	2.0	-2.0
2.3 Other services	0.2	50.2	-50.0
2.3.1 Insurance	0.0	0.0	0.0
2.3.2 Financial commissions	0.0	0.0	0.0
2.3.3 Business services	0.2	11.1	-10.9
Information services	0.0	0.5	-0.5
Software and other computer services	0.0	0.0	0.0
Legal, accounting and management services	0.0	0.0	0.0
Research and development services	0.2	10.6	-10.4
2.3.5 Communications	0.0	0.1	-0.1
2.3.6 Rental including operational leasing	0.0	0.4	-0.4
2.3.7 Technical cooperation salaries of officials and other agents involved in technical cooperation	0.0	0.0	0.0
2.3.8 Reimbursement of member states for costs of collecting own resources	0.0	24.6	-24.6
2.3.9 Other	0.0	14.0	-14.0
3. Income	372.8	70.7	302.0
3.1 Income from work	0.0	1.7	-1.7
3.1.1 Gross wages and salaries	0.0	0.6	-0.6
3.1.2 Employers' actual social contributions	0.0	0.4	-0.4
3.1.3 Imputed social contributions	0.0	0.7	-0.7
3.2 Investment Income	372.8	69.0	303.7
3.2.1 Actual interest	372.8	69.0	303.7
3.2.2 Rent paid on buildings	0.0	0.0	0.0
3.2.3 Income from land and intangible assets	0.0	0.0	0.0
3.2.4 Profits assigned to employees	0.0	0.0	0.0
4. Transfers	900.0	2970.9	-2070.9
4.1 Taxes linked to production and imports	784.0	0.0	784.0
4.1.1 Customs duties	142.5	0.0	142.5
4.1.2 Agricultural levies	91.4	0.0	91.4
4.1.3 Sugar/isoglucose levies	0.1	0.0	0.1
4.1.4 VAT	529.0	0.0	529.0
4.1.5 ECSC levy	0.0	0.0	0.0
4.1.6 Monetary compensatory amounts	10.7	0.0	10.7
4.1.7 Coresponsability levy	10.3	0.0	10.3
4.1.8 Other	0.0	0.0	0.0
4.2 Current international cooperation	114.2	2130.6	-2016.4
4.2.1 GNP-related contributions	102.4	0.0	102.4
4.2.2 EDF contributions	14.5	0.0	14.5
4.2.3 ERDF transfers to member states	0.0	1428.4	-1428.4
4.2.4 ESF transfers to member states	0.0	531.5	-531.5
4.2.5 EDF transfers	0.0	0.0	0.0
4.2.6 EAGFF guidance	0.0	14.1	-14.1
4.2.7 Financial compensations	0.0	0.0	0.0
4.2.8 Other	-2.7	156.7	-159.3
4.3 Taxes on income and wealth	0.0	0.0	0.0
4.4 Social contributions	1.7	0.0	1.7
4.5 Social benefits	0.0	1.1	-1.1
4.6 Subsidies	0.0	453.8	-453.8
4.6.1 EAGFF guarantee	0.0	440.8	-440.8
of which Monetary compensatory amounts	0.0	5.1	-5.1
4.6.2 EAGFF guidance subsidies	0.0	12.5	-12.5
4.6.3 Grants for interest relief	0.0	0.5	-0.5
4.6.4 Other	0.0	0.0	0.0
4.7 Investment grants	0.0	384.2	-384.2
4.7.1 EAGFF guidance grants	0.0	357.9	-357.9
4.7.2 EDF grants	0.0	0.0	0.0
4.7.3 Other	0.0	26.3	-26.3
4.8 Miscellaneous current transfers	0.0	0.7	-0.7
4.10 Current transfers to private non-profit institutions	0.0	0.5	-0.5

PARTNER COUNTRY: UNITED KINGDOM

YEAR: 1992	unit: million ECU		
	CREDIT	DEBIT	NET
TOTAL CURRENT TRANSACTIONS	8616.0	5945.8	2670.2
1. Merchandise	0.0	18.9	-18.9
1.1 Merchandise for intermediate consumption	0.0	7.9	-7.9
1.2 Merchandise for gross capital formation	0.0	11.0	-11.0
2. Services	7.0	724.9	-717.8
2.1 Transport	0.0	0.1	-0.1
2.2 Travel	0.0	4.6	-4.6
2.3 Other services	7.0	720.2	-713.2
2.3.1 Insurance	0.0	0.0	0.0
2.3.2 Financial commissions	0.0	0.0	0.0
2.3.3 Business services	7.0	378.6	-371.6
Information services	0.0	8.3	-8.3
Software and other computer services	0.0	2.4	-2.4
Legal, accounting and management services	0.0	0.2	-0.2
Research and development services	7.0	367.7	-360.7
2.3.5 Communications	0.0	0.6	-0.6
2.3.6 Rental including operational leasing	0.0	1.5	-1.5
2.3.7 Technical cooperation salaries of officials and other agents involved in technical cooperation	0.0	0.0	0.0
2.3.8 Reimbursement of member states for costs of collecting own resources	0.0	267.6	-267.6
2.3.9 Other	0.0	71.9	-71.9
3. Income	1054.5	815.3	239.2
3.1 Income from work	0.0	42.8	-42.8
3.1.1 Gross wages and salaries	0.0	20.3	-20.3
3.1.2 Employers' actual social contributions	0.0	13.0	-13.0
3.1.3 Imputed social contributions	0.0	9.4	-9.4
3.2 Investment Income	1054.5	772.5	282.0
3.2.1 Actual interest	1054.5	772.5	282.0
3.2.2 Rent paid on buildings	0.0	0.0	0.0
3.2.3 Income from land and intangible assets	0.0	0.0	0.0
3.2.4 Profits assigned to employees	0.0	0.0	0.0
4. Transfers	7554.5	4386.8	3167.7
4.1 Taxes linked to production and imports	5985.1	0.0	5985.1
4.1.1 Customs duties	2362.3	0.0	2362.3
4.1.2 Agricultural levies	295.6	0.0	295.6
4.1.3 Sugar/isoglucose levies	70.0	0.0	70.0
4.1.4 VAT	3025.3	0.0	3025.3
4.1.5 ECSC levy	44.6	0.0	44.6
4.1.6 Monetary compensatory amounts	11.1	0.0	11.1
4.1.7 Coresponsability levy	176.1	0.0	176.1
4.1.8 Other	0.0	0.0	0.0
4.2 Current international cooperation	1542.4	1403.6	138.8
4.2.1 GNP-related contributions	1275.6	0.0	1275.6
4.2.2 EDF contributions	273.6	0.0	273.6
4.2.3 ERDF transfers to member states	0.0	662.9	-662.9
4.2.4 ESF transfers to member states	0.0	710.7	-710.7
4.2.5 EDF transfers	0.0	0.0	0.0
4.2.6 EAGFF guidance	0.0	4.0	-4.0
4.2.7 Financial compensations	0.0	0.0	0.0
4.2.8 Other	-6.8	25.8	-32.7
4.3 Taxes on income and wealth	3.3	0.0	3.3
4.4 Social contributions	23.8	0.0	23.8
4.5 Social benefits	0.0	22.5	-22.5
4.6 Subsidies	0.0	2717.4	-2717.4
4.6.1 EAGFF guarantee	0.0	2545.2	-2545.2
of which Monetary compensatory amounts	0.0	9.4	-9.4
4.6.2 EAGFF guidance subsidies	0.0	7.7	-7.7
4.6.3 Grants for interest relief	0.0	16.8	-16.8
4.6.4 Other	0.0	147.7	-147.7
4.7 Investment grants	0.0	239.0	-239.0
4.7.1 EAGFF guidance grants	0.0	89.2	-89.2
4.7.2 EDF grants	0.0	0.0	0.0
4.7.3 Other	0.0	149.9	-149.9
4.8 Miscellaneous current transfers	0.0	1.6	-1.6
4.10 Current transfers to private non-profit institutions	0.0	2.8	-2.8

ES**Clasificación de las publicaciones de Eurostat****TEMA**

- 1 Estadísticas generales (azul oscuro)
- 2 Economía y finanzas (violeta)
- 3 Población y condiciones sociales (amarillo)
- 4 Energía e industria (azul claro)
- 5 Agricultura, silvicultura y pesca (verde)
- 6 Comercio exterior y balanza de pagos (rojo)
- 7 Servicios y transportes (naranja)
- 8 Medio ambiente (turquesa)
- 9 Diversos (marrón)

SERIE

- A Anuarios
- B Coyuntura
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- D Estudios y análisis
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- F Estadísticas rápidas

GR**Ταξινόμηση των δημοσιεύσεων της Eurostat****ΘΕΜΑ**

- 1 Γενικές στατιστικές (βαθύ μπλε)
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- 8 Miljø (turkis)
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SERIE

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- 3 Population and social conditions (yellow)
- 4 Energy and industry (blue)
- 5 Agriculture, forestry and fisheries (green)
- 6 External trade and balance of payments (red)
- 7 Services and transport (orange)
- 8 Environment (turquoise)
- 9 Miscellaneous (brown)

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- 2 Economie en financiën (paars)
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- 4 Energie en industrie (blauw)
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DE**Gliederung der Veröffentlichungen von Eurostat****THEMENKREIS**

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- 5 Land- und Forstwirtschaft, Fischerei (Grün)
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- 7 Dienstleistungen und Verkehr (Orange)
- 8 Umwelt (Türkis)
- 9 Verschiedenes (Braun)

REIHE

- A Jahrbücher
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- C Konten, Erhebungen und Statistiken
- D Studien und Analysen
- E Methoden
- F Schnellberichte

FR**Classification des publications d'Eurostat****THÈME**

- 1 Statistiques générales (bleu nuit)
- 2 Économie et finances (violet)
- 3 Population et conditions sociales (jaune)
- 4 Énergie et industrie (bleu)
- 5 Agriculture, sylviculture et pêche (vert)
- 6 Commerce extérieur et balance des paiements (rouge)
- 7 Services et transports (orange)
- 8 Environnement (turquoise)
- 9 Divers (brun)

SÉRIE

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- D Études et analyses
- E Méthodes
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- 5 Agricultura, silvicultura e pesca (verde)
- 6 Comércio externo e balança de pagamentos (vermelho)
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- 8 Ambiente (turquesa)
- 9 Diversos (castanho)

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- A Anuários
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- E Métodos
- F Estatísticas rápidas

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Luxembourg: Office for Official Publications of the European Communities

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Theme 6: External trade and balance of payments (red)

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