

EUROPEAN PARLIAMENT

Working Documents

1979 - 1980

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DOCUMENT 1-463/79

Report

drawn up on behalf of the Committee on Budgetary Control

on

- I. the accounts of the European Parliament and the discharge in respect of the 1977 financial year
- II. the discharge to be granted to the Commission on the implementation of the budget of the European Communities for the 1977 financial year and the report of the Court of Auditors (Doc. 500/78)
- III. the discharge to be granted to the Commission of the European Communities in respect of the utilization of the appropriations of the fourth European Development Fund in the 1977 financial year (Doc. 188/79)
- IV. the comments accompanying the decisions granting a discharge on the implementation of the budget of the European Communities for the 1977 financial year (Article 85 of the Financial Regulation of 21 December 1977)
- V. the discharge to be granted to the Commission of the European Communities in respect of the activities of the first, second and third European Development Funds for the 1977 financial year

Rapporteur: Mr Heinrich AIGNER

At its meeting on 4 September, 1979, the Committee on Budgetary Control agreed that its chairman, Mr AIGNER, should complete the work on . . . preparation of the report for submission to Parliament on the 1977 discharge.

The Committee considered the matter further at its meetings of 1/2 October 1979 and 29/30 October 1979 and adopted unanimously the proposed decisions I,II and III and the motion for a resolution V, and adopted unanimously with one abstention the motion for a resolution IV at the latter meeting and asked its chairman to draft certain paragraphs that were presented orally and accepted at that meeting.

Present: Mr Aigner, chairman and rapporteur; Mrs Boserup, vice-chairman; Mr Price, vice-chairman; Mr Antoniozzi; Mr Colla; Mr Gabert; Mr Gouthier; Mr Irmer; Mr Edward Kellett-Bowman; Mr Key; Mr Notenboom, Mr John Max . Taylor; Mr Wettig.

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A

I

The Committee on Budgetary Control hereby submits to the European Parliament the following proposed decision:

PROPOSED DECISION

on the accounts of the European Parliament and the discharge in respect of the 1977 financial year

The European Parliament,

- having regard to the interim report of the Committee on Budgets (Doc. 14/78),
 - having regard to its resolution of 11 April 1978¹
 - having regard to the revenue and expenditure accounts and the statements of assets and liabilities of the Communities for the accountancy procedures in respect of the 1977 budget and to the report of the Court of Auditors for the accounts for the 1977 financial year (Doc. 500/78),
 - having regard to the report of the Committee on Budgetary Control (Doc. 1-463/79),
1. Fixes the accounts of the European Parliament as at 31 December 1977 at a final figure of 60,619,804.56 u.a. including expenditure commitments incurred during that financial year of 55,378,770.30 u.a. actually spent and of 5,241,034.26 u.a. still to be paid out at the end of that financial year;
 2. Calls on its administration and the other institutions of the Community to take appropriate action on the comments of the Court of Auditors as regards operating expenditure;
 3. Points to the more detailed scrutiny made by it to reduce the estimates so that they correspond more accurately to realistic expenditure requirements;
 4. Instructs its administration to continue to seek ways of reducing administrative expenditure, especially that arising from the upkeep of premises and from recruitment, by means of cooperation with the other institutions and by rationalisation;
 5. Grants a discharge to its President and Secretary-General pursuant to Rule 50a (3) of its Rules of Procedure.

¹O.J. No. C.108 of 8 May 1978 p. 19

The Committee on Budgetary Control hereby submits to the European Parliament the following proposed decision:

PROPOSED DECISION

on the discharge to be granted to the Commission in the implementation of the budget of the European Communities for the 1977 financial year and the report of the Court of Auditors
The European Parliament,

- having regard to the Treaty establishing the ECSC and in particular Article 78g thereof,
- having regard to the Treaty establishing the EEC and in particular Article 206b thereof,
- having regard to the Treaty establishing the EAEC and in particular Article 180b thereof,
- having regard to the revenue and expenditure accounts and the financial statements for the accountancy procedures in respect of the budget for the 1977 financial year,
- having regard to the report of the Court of Auditors on the accounts for the 1977 financial year and the answers of the Institutions to the report (Doc. 500/78),
- having regard to the Council recommendation on the granting of a discharge to the Commission in respect of the implementation of the budget and of the amending and supplementary budgets for the 1977 financial year (Doc. 179/79),
- having regard to the report of the Committee on Budgetary Control (Doc. 1-463/79)

1. Notes that

(a) Estimates of revenue for the 1977 financial year totalled	<u>u.a.</u> 9,584,257,659.00
Made up as follows:	<u>u.a.</u>
Own resources	6,295,143,004.00
Contributions provided for in Decision of 21 April 1970	3,158,041,541.00
Other	131,073,114.00
(b) Estimates of expenditure for the 1977 financial year totalled	9,584,257,659.00

2. Notes that

(a) Expenditure to be met¹ from revenue for the financial year totalled u.a.
8,483,247,173.98

Comprised as follows:

Payments in the 1977 financial year u.a.
7,227,291,305.36

Carry-overs to 1978 financial year 1,670,497,751.68

Less: Lapsed carry-overs from 1976 financial year 414,541,883.06

(b) Appropriations (commitments) utilized during the financial year totalled 9,585,870,870.92

3. Grants a discharge to the Commission in respect of the following amounts shown in the revenue and expenditure accounts

(a) Revenue

- Entitlements established for the 1977 financial year 8,484,744,296.33

- Entitlements collected at 31 December 1977 broken down as follows: 10,331,503,807.12

1. Amounts collected from the entitlements for the financial year 8,832,219,048.60

Broken down as follows:

Own resources 5,688,712,821.08

Contributions under the Decision of 21/4/1970 2,867,641,190.28

Other 275,865,037.24

2. Amounts collected from entitlements carried forward from the preceding financial year 1,499,284,758.52

Made up as follows:

Own resources 1,049,590,541.45

Contributions provided for under the Decision of 21/4/1970 348,314,783.02

Other 101,379,434.05

(b) Expenditure (payments shown in the accounts for the financial year) 7,227,291,305.36

¹In accordance with Article 15 of Regulation 2891/77 OJ L 336, 27.12.1977, page 5.

4. Also notes that entitlements established for earlier years as at 31 December 1976 (1,497,122.34 u.a.) have been cancelled;
5. Draws attention to its resolution embodying the comments accompanying the decision granting a discharge and requests the Institutions to report on the measures taken following those comments in accordance with Article 85 of the Financial Regulation;
6. Instructs its President to communicate this decision and the attached comments to the Commission of the European Communities, to forward them to the other Institutions and to arrange for their publication in the Official Journal (L series).

III

The Committee on Budgetary Control hereby submits to the European Parliament the following proposed decision:

PROPOSED DECISION

on the discharge to be granted to the Commission of the European Communities in respect of the implementation of the activities of the fourth European Development Fund for the 1977 financial year

The European Parliament,

- having regard to the Treaty establishing the European Economic Community and in particular Article 206b thereof,
 - having regard to the ACP-EEC Convention of Lomé,
 - having regard to the internal agreement on the financing and administration of Community aid ,
 - having regard to the revenue and expenditure account, the balance sheet and the report on the activities of the fourth European Development Fund¹ adopted on 31 December 1977,
 - having regard to the report of the Court of Auditors on the accounts for the 1977 financial year and the answers of the Institutions to the report,
 - having regard to the recommendation of the Council of the European Communities (Doc. 188/79)
 - having regard to the report of the Committee on Budgetary Control (Doc.1-463/79) ,
1. Grants a discharge to the Commission in respect of the following amounts shown in the revenue and expenditure accounts for the 1977 financial year:
 - revenue: amounting to 319,546,526.24 EUA
 - expenditure (payments): amounting to 154,585,115.44 EUA
 2. Instructs its President to communicate this decision to the Commission of the European Communities, to forward it to the other Institutions and to arrange for its publication in the Official Journal (L Series).

¹ COM(79) 49 final

The Committee on Budgetary Control hereby submits to the European Parliament the following motion for a resolution together with explanatory statement

MOTION FOR A RESOLUTION

containing the comments accompanying the decisions granting a discharge on the implementation of the budget of the European Communities for the 1977 financial year

The European Parliament,

1. Calls upon all the institutions to take the necessary measures to comply with the following comments, and asks them to submit a written report on these measures, pursuant to the provisions of Article 85, third subparagraph, of the Financial Regulation;
2. Considers that the justifications given by the Commission for not using the appropriations entered in the 1977 budget by Parliament's amendments are inadequate as an explanation of the fact that the decisions of the budgetary authority have been ignored; the more so in that the Council apparently felt no obligation to inform Parliament that the implementation of the budget had raised problems that would have warranted the initiation of a conciliation procedure;
3. Notes that in the 1977 budget, the failure to implement appropriations had a particularly adverse effect on new policies and points out that such failures are a built-in feature of many areas of the budget and lead to a diminution of the budgetary powers of the European Parliament;
4. Asks the Court of Auditors to describe in the annual report the state of cooperation with the national audit authorities ;
5. Asks the Commission to include in the financial analysis an examination of the results of Community financial outlay and a review of the economic impact of the budget;

Accounts - clarity of presentation

6. Notes that the accounts and analyses of financial management submitted by the Commission are neither readily comprehensible nor presented in a straightforward manner, and takes the view that these are two basic requirements for control by Parliament;

7. Notes that the Commission's accounts do not present figures for discharge, and that the Court of Auditors is consequently unable to express an opinion on proposals that have not been made; therefore takes the view that the Commission should in future submit such proposals;
8. Asks the Commission to annex to the financial accounts a table setting out particulars - both quantities and values - of stocks of agricultural products held in public and private storage arising from the operation of the Community intervention system in the agricultural sphere;

Revenue

9. Hopes that there will be stricter control in the area of revenue, because the uneven application of the common customs tariff in certain areas could place an unacceptable burden on other sectors and other Member States and would even cause distortions of trade;
10. Urges the Council to adopt as soon as possible the regulation¹ proposed by the Commission to combat the irregularities affecting own resources, as requested by Parliament in its decision of 7 July 1977² and approved by Parliament³ at its May 1979 part-session;
11. Urges the Commission to review at regular intervals all tariff preferences granted by the Member States and to take all appropriate political and juridical steps to secure their abolition;

Administrative expenditure and staff

12. Will express its views on the question of the financial management of appropriations to cover the Commission's entertainment and mission expenses when it deals with the 1978 discharge;
13. Favours greater internal flexibility and mobility of the staff of the Community institutions and bodies;
14. Supports the setting up of an internal screening group on the Commission's model in all institutions;
15. Urges the Commission to reduce its staff appointment costs by harmonizing its appointment procedures or organizing them jointly with the other institutions;

¹ COM(79) 111 final: Proposal for a Council Regulation on the measures to be taken in the event of irregularities affecting the own resources referred to in the decision of 21 April 1970 and the organization of an information system for the Commission in this field

² OJ No. L 229, 7.9.1977

³ Doc. 167/79

16. Asks the Commission to study the leasing procedure among others which could lead to a fundamental improvement in Community policy on office accommodation and deplores the absence of a single seat for all the institutions which gives rise to additional expenditure;
17. Proposes that, in view of the large proportion of the administrative budget required to cover the cost of working in all the Community languages, the Community institutions should consider jointly how the extra costs in the language service arising from enlargement can be kept as low as possible;
18. Takes the view that greater efforts should be made to promote inter-institutional cooperation, thus cutting the cost of purchasing furniture and equipment and hiring services;

Research, investment and energy

19. Notes that, in the past (a) planning in the energy and research field has been inadequate, (b) excessive use has been made of transfers of appropriations, and that (c) the Commission should in general lay more emphasis on ensuring that the funds devoted to research are well spent;
20. Will determine on the basis of a report by the Court of Auditors whether the arrangements for the temporary appointment of 70 additional staff members in the Joint Research Centre are working as planned;

Social Fund

21. Calls upon the Commission to draw up accounts for revenue and expenditure in accordance with the criteria suggested by the Court of Auditors;
22. Instructs its Committee on Budgetary Control to report on the slow rate of spending of Social Fund appropriations and, indeed, in all other areas where this problem is encountered;
23. Takes the view that staff and equipment should be deployed as effectively as possible and there should be a rationalization of the procedures;
24. Calls on the Commission to make greater efforts to coordinate Community appropriations and aids so as to avoid duplication of aids and to increase their effectiveness;

Regional Fund

25. Will satisfy itself as to the effectiveness of the controls carried out in the Member States and their harmonization as well as the effects of Community financing in relation to the objectives of regional policy, using for this purpose, in particular, the statistical data to be forwarded by the Member States;

26. Takes the view that Community regional policy serves a purpose as a back-up to and not as a substitute for national policies;
27. Urges the Commission to sustain its efforts to ensure that the principle of additionality is respected so that the effect of Community aid is not cancelled by the diminution of national aid;
28. Calls on the Commission to seek adequate publicity for Community finance given to projects in the regions;

EAGGF - Guarantee Section

29. Notes with regret that substantial transfers of appropriations from one chapter to another and from one financial year to another are a salient feature of financial management in this area;
30. Draws attention to the fact that the extent of transfers of appropriations and of balances remaining in the hands of the Member States has increased considerably, causing further dilution of the principle of an annual budget;
31. Deplores the apparent lack of urgency with which sums were recovered from certain Member States where irregularities have been detected;
32. Calls on the Commission to ask the Member States to follow up irregularities with appropriate vigour and to recover all amounts outstanding;
33. Notes that no real control of agricultural spending exists as a result of the small number of officials involved and of the size of the budgets that they are required to manage;
34. Calls on the Commission to investigate the possibility of simplifying the agricultural regulations without delay with a view to closing loopholes which are still giving rise to irregularities;
35. Takes the view that despite the scope of the EAGGF, its effectiveness, like that of the Common Agricultural Policy as a whole, is liable to be undermined by increased national aids which do not necessarily accord with, or perhaps even run counter to, the objectives of Community policy;
36. Notes that current practice and legislation have led to the situation where it is impossible to draw up definitive accounts for revenue and expenditure for the financial year in respect of which a discharge is to be granted, and calls on the Commission to draw up an analysis of financial management in the field of the EAGGF Guarantee Section containing as comprehensive and precise a statement of accounts as possible;

37. Calls on the Court of Auditors to consider the problems of the administration of the intervention and storage agencies;

EAGGF-Guidance Section

38. Notes the grave difficulties of implementation of the budget lines, and attributes these difficulties to the financing method;
39. Therefore proposes that the Commission should consider whether greater use cannot be made of the method of financing individual projects, and whether the method of financing by making refunds to the Member States can be avoided as far as possible;
40. Asks the Commission to propose appropriate amendments to the Community's structural regulations, as and when they present problems of implementation, in order to bring them more and more into line with the specific requirements of the less developed regions;
41. Urges the Member States to ensure that the socio-structural directives relating to agriculture are more fully implemented so that the intended reforms may proceed at a satisfactory pace;

Development aid

42. Notes that the following features are characteristic of financial management in the field of food aid:
- imprecise estimates of appropriations and unusually high transfers of appropriations;
 - delays in initiating and implementing aid;
 - deficiencies in the procedure for making aid available;
 - defects in the transportation of food aid;
 - failure to recover the cost of delays;
 - inadequate controls in relation to aid evaluation and the use of reciprocal services;
43. Expresses, once again, its concern at the massive delays in decision-making which hinder the effectiveness and continuity of food aid policies;
44. Draws attention to the criticism made by the Court of Auditors that the requirements of certain recipient countries have been seriously over-estimated;
45. Protests that the extra appropriations voted by way of modification to Chapter 100 and involving 14 million EUA were cancelled at the end of the financial year without any explanation;
46. Recommends that the Commission should only implement aid through non-Community organisations when the necessary controls are available.

EDF

47. Urges the Commission to give particular consideration to the problem of the low utilization rate for payment appropriations of the fourth European Development Fund;
48. Instructs its Committee on Budgetary Control to look into the operation of the STABEX system on the basis of the findings of the Court of Auditors and to report to Parliament;

Borrowing and lending operations

49. Regrets the absence of an overall view of financial requirements and the extent of the Community's lending operations, which makes Community political control impossible;
50. Instructs its Committee on Budgetary Control to take steps to make such control possible.

The Committee on Budgetary Control hereby submits to the European Parliament the following motion for a resolution, together with explanatory statement:

MOTION FOR A RESOLUTION

embodying the opinion of the European Parliament on the granting of a discharge to the Commission of the European Communities in respect of the activities of the first, second and third European Development Funds for the 1977 financial year

The European Parliament,

- having regard to the report of the Court of Auditors on the accounts for the 1977 financial year and the answers of the Institutions to the report (Doc. 500/78)
- having regard to the report of the Committee on Budgetary Control (Doc.1-463/79) ,

Invites the Council to grant a discharge to the Commission in respect of the financial management of the first, second and third EDFs during the 1977 financial year.

EXPLANATORY STATEMENT

1. With the entry into force of the Treaty of 22 July 1975, the European Parliament received responsibility for granting the discharge to the Commission of the European Communities for the implementation of the budget. This change from earlier procedure marked a major development in the arrangements for the political control of the general budget of the European Communities.
2. Article 85 of the Financial Regulation¹ sets out as follows the deadline for the granting of discharge:

"The European Parliament, upon a recommendation from the Council, which shall act by a qualified majority, shall, before 30 April of the next year, give a discharge to the Commission in respect of the implementation of the budget."
3. In the case of the 1977 financial year, however, it is to be noted that the recommendation from the Council² was not formally transmitted to Parliament until 10 May 1979. Moreover, the document in question was rather succinct and did not analyse either the accounts for the 1977 financial year or the report of the Court of Auditors for the year in question.
4. In considering the background to the discharge for the 1977 financial year, Parliament had available to it the very useful first report of the Court of Auditors³. This report of the Court of Auditors, the revenue and expenditure accounts for 1977 prepared by the Commission, and working documents drawn up by rapporteurs in respect of the various sectors of expenditure were examined by the Control Sub-Committee.
5. A working document⁴ drawn up by Lord Bruce of Donington was considered by the Committee on Budgets at committee meetings on 23 April 1979, 7 May 1979, 17 May 1979 and 6 June 1979. This working document incorporated the reflections of Lord Bruce of Donington, of your rapporteur and of Messrs. Bangemann, Cointat, Dalyell, Hansen, Notenboom, Shaw and Würtz. As well, it included, in lengthy annexes, supplementary explanatory material provided by the Commission - and by the Court of Auditors - in response to written questions regarding the implementation of the 1977 budget.

¹ OJ Vol. 20, No. L 356 of 31 December 1977

² Doc. 179/79

³ OJ Vol. 21 No. C 313 of 30 December 1978

⁴ Attached hereto

6. Having deliberated carefully on the documents before it and having thoroughly discussed the issues arising, the Committee on Budgets decided that a motion for a resolution approving the granting of discharge to the Commission should be presented at a special meeting of the old European Parliament that was to take place in June 1979. In the event, there was no sitting of the old Parliament in June. Because of the interruption of parliamentary activities prior to the direct elections, the Committee on Budgets agreed to defer the presentation of the resolution in relation to the 1977 discharge and decided that the working document prepared by Lord Bruce of Donington should be transmitted to its successor in the directly-elected Parliament.
7. As was the case with earlier reports¹ prepared for Parliament on the discharge for previous financial years, the working document drafted by Lord Bruce of Donington covers the broad extent of Community accounting and budgetary implementation problems. It includes the reflections of members of the Control Sub-Committee. Likewise, of course, the report of the Court of Auditors for the 1977 financial year touched on certain problems that were raised previously in earlier reports drafted by the Audit Board. In view of this availability of information and since it is desirable to keep the texts going before Parliament as free from duplication and repetitiveness as possible, it is not proposed to explore, in depth, in the present explanatory statement, all the issues set out in the other documents referred to.
8. In considering the matter of whether or not a discharge should be given in respect of the 1977 financial year, the Control Sub-Committee and the Committee on Budgets took a number of factors into account. First of all, no difficulty arose in regard to reaching a decision on discharge for the Parliament's part of the budget or for the fourth European Development Fund. The parts of the 1977 budget which related to the Council, the Court of Justice and the Court of Auditors likewise gave rise to no obstacle to the granting of discharge.

¹ For the 1976 financial year: The Cointat report Doc. 489/78
For the 1975 financial year: The Aigner report Doc. 165/77
For the 1972-74 financial years: The Bangemann report Doc. 460/76.

9. However, in regard to the Commission's part of the budget, the Control Sub-Committee deliberated, at length, on several fundamental issues - non-implementation of Parliament's amendments, the impact of carry-overs and transfers on the budget, the presentation and format of the Community accounts and so on - identified by its members and described in working papers. Having examined the individual points of detail, the conclusion of the specialised Committee of the old Parliament was that, while important issues were raised in regard to the responsibility of the Commission, it would not be timely, at this stage, to refuse discharge - especially as the end-April deadline had passed and as it could be hoped that the second annual report of the Court of Auditors could be expected to provide further material.
10. As regards the major points of a fundamental nature which were identified in the Control Sub-Committee and which were set out in the conclusions to PE 57.176, there was some hesitation, however. In reaching its decision to tend towards granting discharge, members were swayed by several considerations. Firstly, the Court of Auditors in its report on the 1977 financial year did not give a clear-cut opposition to some of the practices noted - and this attitude was understandable in view of the fact that the new Court of Auditors was presenting its first report and was thus breaking into uncharted territory. Secondly, the Council of the European Communities, in its rather tardy recommendations¹, explored none of the issues concerned.
11. At its meeting of 25 April 1979, the Control Sub-Committee considered that a discharge should be given to the Commission for the implementation of the 1977 budget and transmitted this recommendation and associated documents to the Committee on Budgets. As indicated at paragraph 5 above, the Committee on Budgets considered the issues at four meetings and favoured the granting of a discharge to the Commission for the financial year 1977.
12. Against this background, it is logical and consistent for the Committee on Budgetary Control to give a positive recommendation to Parliament in regard to granting a discharge for 1977. In doing so, the Committee takes account of the special circumstances outlined in the preceding paragraphs; moreover, the Committee will, over the months ahead, examine and pronounce on the fundamental questions now being left temporarily in abeyance.

¹ Doc. 179/79.

13. The Committee on Budgetary Control therefore transmits to Parliament
- (a) Three draft decisions
 - granting discharge to the President and the Secretary-General of the European Parliament in respect of Parliament's part of the 1977 budget;
 - granting discharge to the Commission in respect of the implementation of the general budget of the European Communities for the 1977 financial year;
 - granting discharge to the Commission of the European Communities in respect of the activities of the fourth European Development Fund for the 1977 financial year;
 - (b) Comments in accordance with the provisions of Article 85 of the Financial Regulation on which a written report is sought; and
 - (c) a recommendation to the Council that it grant a discharge to the Commission in respect of the financial management of the first, second and third European Development Funds during the 1977 financial year.
 - (d) and, as well, for information, the working document prepared by Lord Bruce of Donington.
14. It is to be hoped that, from the procedural point of view, all that is necessary will be done over the months ahead to ensure that, for the accounts of the general budget for the 1978 financial year, Parliament may pronounce on the question of discharge at its April part-session. Meeting this deadline will require that the Council shall transmit its recommendation no later than at the beginning of March so that the Committee on Budgetary Control may take its contents into account when drawing up its report. For its part, the Committee on Budgetary Control will commence its work on the preparation of the discharge decision as soon as the report of the Court of Auditors comes to hand - which, under the provisions of Article 84 of the Financial Regulation, will be no later than 30 November.
15. The Committee on Budgetary Control will give, in separate reports, its position on the question of the discharge for the European Centre for the Development of Vocational Training which is located in Berlin and for the European Foundation for the Improvement of Living and Working Conditions which is located in Dublin.

A N N E X

Working Document drawn up by Lord Bruce of Donington
for the Committee on Budgets on the implementation of
the general budget of the European Communities and on
the accounts for the 1977 financial year.

The mandate of Lord BRUCE of DONINGTON as rapporteur for the discharge of the general budget of the European Communities for the 1977 financial year, was confirmed by the Committee on Budgets.

The report of the Court of Auditors on the 1977 financial year, the revenue and expenditure accounts prepared by the Commission together with working documents prepared by rapporteurs for the various sectors of expenditure were examined by the Control Sub Committee of the Committee on Budgets.

The Committee on Budgets considered the working document prepared by Lord BRUCE of DONINGTON at its meetings on 24 April 1979, 7 May 1979, 17 May 1979 and 6 June 1979.

Because of the interruption of Parliamentary activities prior to the direct elections, the Committee on Budgets agreed to defer the presentation of a resolution in relation to the discharge. at its meeting of 6th June 1979.

At the same meeting, the Committee on Budgets decided that the present working document should be transmitted to its successor in the directly elected Parliament.

This Annex includes the work of members of the Control Sub-Committee on administrative expenditure (pages 20-26), on research, investment and energy appropriations (paragraphs 27-35), the Social Fund (paragraphs 36-40 and pages), the ERDF (paragraphs 41-55), EAGGF (paragraphs 59-83), development aid (paragraphs 85-105) drafted by Mr Hansen, Mr Dalyell, Mr Notenboom, Mr Cointat, Mr Shaw and Mr Bangemann, respectively.