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I

(Acts whose publication is obligatory)

COMMISSION REGULATION (EEC) No 1208/92

of 12 May 1992

fixing the import levies on cereals and on wheat or rye flour, groats and meal

THE COMMISSION OF THE EUROPEAN COMMUNITIES,
Having regard to the Treaty establishing the European Economic Community,

Having regard to the Act of Accession of Spain and Portugal,

Having regard to Council Regulation (EEC) No 2727/75 of 29 October 1975 on the common organization of the market in cereals⁽¹⁾, as last amended by Regulation (EEC) No 674/92⁽²⁾, and in particular Article 13 (5) thereof,

Having regard to Council Regulation (EEC) No 1676/85 of 11 June 1985 on the value of the unit of account and the exchange rates to be applied for the purposes of the common agricultural policy⁽³⁾, as last amended by Regulation (EEC) No 2205/90⁽⁴⁾, and in particular Article 3 thereof,

Whereas the import levies on cereals, wheat and rye flour, and wheat groats and meal were fixed by Commission Regulation (EEC) No 986/92⁽⁵⁾ and subsequent amending Regulations;

Whereas, if the levy system is to operate normally, levies should be calculated on the following basis:

— in the case of currencies which are maintained in relation to each other at any given moment within a band of 2,25 %, a rate of exchange based on their central rate, multiplied by the corrective factor provided for in

the last paragraph of Article 3 (1) of Regulation (EEC) No 1676/85,

— for the other currencies, an exchange rate based on an average of the ecu rates published in the *Official Journal of the European Communities*, C series, over a period to be determined, multiplied by the coefficient referred to in the preceding indent;

Whereas these exchange rates being those recorded on 11 May 1992;

Whereas the aforesaid corrective factor affects the entire calculation basis for the levies, including the equivalence coefficients;

Whereas it follows from applying the detailed rules contained in Regulation (EEC) No 986/92 to today's offer prices and quotations known to the Commission that the levies at present in force should be altered to the amounts set out in the Annex hereto,

HAS ADOPTED THIS REGULATION:

Article 1

The import levies to be charged on products listed in Article 1 (a), (b) and (c) of Regulation (EEC) No 2727/75 shall be as set out in the Annex hereto.

Article 2

This Regulation shall enter into force on 13 May 1992.

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

Done at Brussels, 12 May 1992.

For the Commission

Ray MAC SHARRY

Member of the Commission

⁽¹⁾ OJ No L 281, 1. 11. 1975, p. 1.

⁽²⁾ OJ No L 73, 19. 3. 1992, p. 7.

⁽³⁾ OJ No L 164, 24. 6. 1985, p. 1.

⁽⁴⁾ OJ No L 201, 31. 7. 1990, p. 9.

⁽⁵⁾ OJ No L 105, 23. 4. 1992, p. 1.

ANNEX

to the Commission Regulation of 12 May 1992 fixing the import levies on cereals and on wheat or rye flour, groats and meal

CN code	Levy (°) (ECU/tonne)
0709 90 60	142,57 ⁽²⁾ ⁽³⁾
0712 90 19	142,57 ⁽²⁾ ⁽³⁾
1001 10 10	167,06 ⁽¹⁾ ⁽⁷⁾ ⁽¹⁰⁾
1001 10 90	167,06 ⁽¹⁾ ⁽⁷⁾ ⁽¹⁰⁾
1001 90 91	160,30
1001 90 99	160,30 ⁽¹¹⁾
1002 00 00	167,25 ⁽⁶⁾
1003 00 10	147,83
1003 00 90	147,83 ⁽¹¹⁾
1004 00 10	124,00
1004 00 90	124,00
1005 10 90	142,57 ⁽²⁾ ⁽³⁾
1005 90 00	142,57 ⁽²⁾ ⁽³⁾
1007 00 90	148,87 ⁽⁴⁾
1008 10 00	61,83 ⁽¹¹⁾
1008 20 00	118,78 ⁽⁴⁾
1008 30 00	62,25 ⁽⁷⁾
1008 90 10	(7)
1008 90 90	62,25
1101 00 00	237,49 ⁽⁸⁾ ⁽¹¹⁾
1102 10 00	246,93 ⁽⁸⁾
1103 11 10	272,58 ⁽⁸⁾ ⁽¹⁰⁾
1103 11 90	254,81 ⁽⁸⁾

(1) Where durum wheat originating in Morocco is transported directly from that country to the Community, the levy is reduced by ECU 0,60/tonne.

(2) In accordance with Regulation (EEC) No 715/90 the levies are not applied to products imported directly into the French overseas departments, originating in the African, Caribbean and Pacific States.

(3) Where maize originating in the ACP is imported into the Community the levy is reduced by ECU 1,81/tonne.

(4) Where millet and sorghum originating in the ACP is imported into the Community the levy is applied in accordance with Regulation (EEC) No 715/90.

(5) Where durum wheat and canary seed produced in Turkey are transported directly from that country to the Community, the levy is reduced by ECU 0,60/tonne.

(6) The import levy charged on rye produced in Turkey and transported directly from that country to the Community is laid down in Council Regulation (EEC) No 1180/77 and Commission Regulation (EEC) No 2622/71.

(7) The levy applicable to rye shall be charged on imports of the product falling within CN code 1008 90 10 (triticale).

(8) On importation into Portugal the levy is increased by the amount specified in Article 2 (2) of Regulation (EEC) No 3808/90.

(9) No levy applies to OCT originating products according to Article 101 (1) of Decision 91/482/EEC, except if paragraph 4 of the same Article applies.

(10) An amount equal to the amount fixed by Regulation (EEC) No 1825/91 is to be levied in accordance with Article 101 (4) of Decision 91/482/EEC.

(11) Products falling within this code, imported from Poland, Czechoslovakia or Hungary under the Interim Agreements concluded between those countries and the Community, and in respect of which EUR.1 certificates issued in accordance with Regulation (EEC) No 585/92 have been presented, are subject to the levies set out in the Annex to that Regulation.

COMMISSION REGULATION (EEC) No 1209/92

of 12 May 1992

fixing the premiums to be added to the import levies on cereals, flour and malt

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2727/75 of 29 October 1975 on the common organization of the market in cereals⁽¹⁾, as last amended by Regulation (EEC) No 674/92⁽²⁾, and in particular Article 15 (6) thereof,Having regard to Council Regulation (EEC) No 1676/85 of 11 June 1985 on the value of the unit of account and the exchange rates to be applied for the purposes of the common agricultural policy⁽³⁾, as last amended by Regulation (EEC) No 2205/90⁽⁴⁾, and in particular Article 3 thereof,Whereas the premiums to be added to the levies on cereals and malt were fixed by Commission Regulation (EEC) No 1845/91⁽⁵⁾ and subsequent amending Regulations;

Whereas, if the levy system is to operate normally, levies should be calculated on the following basis:

- in the case of currencies which are maintained in relation to each other at any given moment within a band of 2,25 %, a rate of exchange based on their central rate, multiplied by the corrective factor provided for in the last paragraph of Article 3 (1) of Regulation (EEC) No 1676/85,

— for the other currencies, an exchange rate based on an average of the ecu rates published in the *Official Journal of the European Communities*, C series, over a period to be determined, multiplied by the coefficient referred to in the preceding indent;

Whereas these exchange rates being those recorded on 11 May 1992;

Whereas, on the basis of today's cif prices and cif forward delivery prices, the premiums at present in force, which are to be added to the levies, should be altered to the amounts set out in the Annex hereto,

HAS ADOPTED THIS REGULATION:

Article 1

The premiums referred to in Article 15 of Regulation (EEC) No 2727/75 to be added to the import levies fixed in advance in respect of cereals and malt coming from third countries shall be as set out in the Annex hereto.

Article 2

This Regulation shall enter into force on 13 May 1992.

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

Done at Brussels, 12 May 1992.

For the Commission

Ray MAC SHARRY

Member of the Commission⁽¹⁾ OJ No L 281, 1. 11. 1975, p. 1.⁽²⁾ OJ No L 73, 19. 3. 1992, p. 7.⁽³⁾ OJ No L 164, 24. 6. 1985, p. 1.⁽⁴⁾ OJ No L 201, 31. 7. 1990, p. 9.⁽⁵⁾ OJ No L 168, 29. 6. 1991, p. 4.

ANNEX

to the Commission Regulation of 12 May 1992 fixing the premiums to be added to the import levies on cereals, flour and malt

A. Cereals and flour*(ECU/tonne)*

CN code	Current 5	1st period 6	2nd period 7	3rd period 8
0709 90 60	0	0	0	0
0712 90 19	0	0	0	0
1001 10 10	0	0,79	0,79	0,79
1001 10 90	0	0,79	0,79	0,79
1001 90 91	0	0	0	0
1001 90 99	0	0	0	0
1002 00 00	0	0	0	0
1003 00 10	0	0	0	0
1003 00 90	0	0	0	0
1004 00 10	0	0	0	0
1004 00 90	0	0	0	0
1005 10 90	0	0	0	0
1005 90 00	0	0	0	0
1007 00 90	0	0	0	0
1008 10 00	0	0	0	0
1008 20 00	0	0	0	0
1008 30 00	0	0	0	0
1008 90 90	0	0	0	0
1101 00 00	0	0	0	0

B. Malt*(ECU/tonne)*

CN code	Current 5	1st period 6	2nd period 7	3rd period 8	4th period 9
1107 10 11	0	0	0	0	0
1107 10 19	0	0	0	0	0
1107 10 91	0	0	0	0	0
1107 10 99	0	0	0	0	0
1107 20 00	0	0	0	0	0

COMMISSION REGULATION (EEC) No 1210/92

of 12 May 1992

amending Regulation (EEC) No 2501/87 fixing the characteristics of each variety
of tobacco grown in the Community

THE COMMISSION OF THE EUROPEAN COMMUNITIES,
Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 727/70 of 21 April 1970 on the common organization of the market in raw tobacco ⁽¹⁾, as last amended by Regulation (EEC) No 860/92 ⁽²⁾, and in particular Article 2 (6) thereof,

Whereas the Annex to Commission Regulation (EEC) No 2501/87 of 24 June 1987 fixing the characteristics of each variety of tobacco grown in the Community ⁽³⁾, as last amended by Regulation (EEC) No 841/92 ⁽⁴⁾, gives *inter alia* the yield for each variety;

Whereas an increase has been observed in the yields for certain varieties since 1987 as a result of progress in production techniques without any corresponding deterioration in quality; whereas the yields observed under normal cultivation conditions should accordingly be updated;

Whereas, in accordance with the European cultivation contract as set out in the Annex to Commission Regulation (EEC) No 1726/70 of 25 August 1970 on the procedure for granting the premium for leaf tobacco ⁽⁵⁾, as last amended by Regulation (EEC) No 1197/92 ⁽⁶⁾, tobacco

produced in excess of the yield laid down for the variety concerned in the Annex to Regulation (EEC) No 2501/87 must not be covered by the contract and cannot therefore qualify under the support measures laid down by the Community regulations;

Whereas to that end maximum yields should be fixed which take account in respect of each variety of the yield per hectare on a holding producing tobacco of good quality under the best conditions possible,

HAS ADOPTED THIS REGULATION:

Article 1

Point 2.4 (Yield) in respect of each variety in the Annex to Regulation (EEC) No 2501/87 is hereby replaced by the text in the Annex hereto.

Article 2

This Regulation shall enter into force on the third day following its publication in the *Official Journal of the European Communities*.

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

Done at Brussels, 12 May 1992.

For the Commission

Ray MAC SHARRY

Member of the Commission

⁽¹⁾ OJ No L 94, 28. 4. 1970, p. 1.

⁽²⁾ OJ No L 91, 7. 4. 1992, p. 1.

⁽³⁾ OJ No L 237, 20. 8. 1987, p. 1.

⁽⁴⁾ OJ No L 88, 3. 4. 1992, p. 31.

⁽⁵⁾ OJ No L 191, 27. 8. 1970, p. 1.

⁽⁶⁾ OJ No L 124, 9. 5. 1992, p. 31.

- '2.4 Yield :**
- (a) under normal growing conditions, 2 500 to 3 000 kg/ha ;
 - (b) maximum yield 3 500 kg/ha'.

11. Variety No 10 : Kentucky :

- '2.4 Yield : (a) under normal growing conditions, 1 500 to 2 200 kg/ha ;
(b) maximum yield 3 500 kg/ha'.

12. Variety No 11 a) : Forcheimer Havanna II c) :

- '2.4 Yield : (a) under normal growing conditions, 2 000 to 2 500 kg/ha ;
(b) maximum yield 2 700 kg/ha'.

13. Variety No 11 (b) : Nostrano del Brenta :

- '2.4 Yield : (a) under normal growing conditions, 1 500 to 1 900 kg/ha ;
(b) maximum yield 2 000 kg/ha'.

14. Variety No 11 (c) : Hybrids of Badischer Geudertheimer :

- '2.4 Yield : (a) under normal growing conditions, 2 500 to 3 500 kg/ha ;
(b) maximum yield 3 500 kg/ha'.

15. Variety No 12 (a) : Beneventano :

- '2.4 Yield : (a) under normal growing conditions, 1 000 to 1 600 kg/ha ;
(b) maximum yield 2 200 kg/ha'.

16. Variety No 12 (b) : Brasile Selvaggio

- '2.4 Yield : (a) under normal growing conditions, 1 200 to 1 800 kg/ha ;
(b) maximum yield 2 000 kg/ha'.

17. Variety No 13 : Xanthi-Yaka

- '2.4 Yield : (a) under normal growing conditions, 1 100 to 1 600 kg/ha ;
(b) maximum yield 2 200 kg/ha'.

18. Variety No 14 (b) : Perustitza

- '2.4 Yield : (a) under normal growing conditions, 1 200 to 1 600 kg/ha ;
(b) maximum yield 2 200 kg/ha'.

19. Variety No 15 : Erzegovina

- '2.4 Yield : (a) under normal growing conditions, 1 300 to 1 700 kg/ha ;
(b) maximum yield 2 500 kg/ha'.

20. Variety No 16 : Round Tip

- '2.4 Yield : (a) under normal growing conditions, 1 000 to 1 100 kg/ha ;
(b) maximum yield 1 200 kg/ha'.

21. Variety No 17 : Basmal

- '2.4 Yield : (a) under normal growing conditions, 1 000 to 1 300 kg/ha ;
(b) maximum yield 1 800 kg/ha'.

22. Variety No 18 : Katerini and similar varieties

- '2.4 Yield : (a) under normal growing conditions, 1 500 to 1 800 kg/ha ;
(b) maximum yield 2 500 kg/ha'.

23. Variety No 19 (a) : Kaba-Koulak (classic) ; No 19 (b) : Ellassona

- '2.4 Yield : (a) under normal growing conditions, 1 600 to 1 800 kg/ha ;
(b) maximum yield 2 300 kg/ha'.

24. Variety No 20 (a) : Kaba-Koulak non classic, No 20 (b) : Myrodata Smyrnis, Trapezous, Phil I

- '2.4 Yield : (a) under normal growing conditions, 1 600 to 2 100 kg/ha ;
(b) maximum yield 2 500 kg/ha'.

25. Variety No 21 : Myrodata Agrinion

- '2.4 Yield : (a) under normal growing conditions, 1 600 to 1 800 kg/ha ;
(b) maximum yield 2 100 kg/ha'.

26. Variety No 22 : Zichnomyrodata

- '2.4 Yield : (a) under normal growing conditions, 1 500 to 1 700 kg/ha ;
(b) maximum yield 2 100 kg/ha'.

27. Variety No 23 : Tsebelia

- '2.4 Yield : (a) under normal growing conditions, 1 800 to 2 100 kg/ha ;
(b) maximum yield 2 600 kg/ha'.

28. Variety No 24 : Mavra

- '2.4 Yield : (a) under normal growing conditions, 1 800 to 2 100 kg/ha ;
(b) maximum yield 2 600 kg/ha'.

29. Variety No 25 : Burley GR

- '2.4 Yield : (a) under normal growing conditions, 3 200 to 3 500 kg/ha ;
(b) maximum yield 4 000 kg/ha'.

30. Variety No 26 : Virgin GR

- '2.4 Yield : (a) under normal growing conditions, 2 800 to 3 200 kg/ha ;
(b) maximum yield 3 500 kg/ha'.

31. Variety No 27 : Santafé

- '2.4 Yield : (a) under normal growing conditions, 1 900 to 2 350 kg/ha ;
(b) maximum yield 2 500 kg/ha'.

32. Variety No 28 : Fermented Burley

- '2.4 Yield : (a) under normal growing conditions, 2 200 to 3 000 kg/ha ;
(b) maximum yield 3 800 kg/ha'.

33. Variety No 29 : Havana ESP

- '2.4 Yield : (a) under normal growing conditions, 2 200 to 2 400 kg/ha ;
(b) maximum yield 2 500 kg/ha'.

34. Variety No 30 : Round Scafati

- '2.4 Yield : (a) under normal growing conditions, 1 350 to 1 500 kg/ha ;
(b) maximum yield 1 600 kg/ha'.

35. Variety No 31 : Virginia ESP

- '2.4 Yield : (a) under normal growing conditions, 2 200 to 2 600 kg/ha ;
(b) maximum yield 3 300 kg/ha'.

36. Variety No 32 : Burley ESP

- '2.4 Yield : (a) under normal growing conditions, 2 500 to 2 800 kg/ha ;
(b) maximum yield 3 500 kg/ha'.

37. Variety No 33 : Virginia PORT

- '2.4 Yield : (a) under normal growing conditions, 2 000 to 3 200 kg/ha ;
(b) maximum yield 3 600 kg/ha'.

38. Variety No 34 : Burley PORT

- '2.4 Yield : (a) under normal growing conditions, 2 200 to 3 000 kg/ha ;
(b) maximum yield 3 800 kg/ha'.
-

COMMISSION REGULATION (EEC) No 1211/92**of 12 May 1992****amending Regulation (EEC) No 2190/90 on the sale at a price fixed in advance of unprocessed dried grapes to distillation industries**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,
Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 426/86 of 24 February 1986 on the common organization of the market in products processed from fruit and vegetables ⁽¹⁾, as last amended by Regulation (EEC) No 1943/91 ⁽²⁾, and in particular Article 8 (7) thereof,

Having regard to Council Regulation (EEC) No 1206/90 of 7 May 1990 laying down general rules for the system of production aid for processed fruit and vegetables ⁽³⁾, as amended by Regulation (EEC) No 2202/90 ⁽⁴⁾, and in particular Article 6 (2) thereof,

Whereas Commission Regulation (EEC) No 2190/90 ⁽⁵⁾, as last amended by Regulation (EEC) No 2244/91 ⁽⁶⁾, provides for the sale of products from the 1986 and 1988 harvests at ECU 11,3 per 100 kilograms net in the case of currants and ECU 8,3 per 100 kilograms net in the case of sultanas;

Whereas the Greek storage agencies still hold 50 tonnes of currants from the 1986 harvest and 20 tonnes of sultanas from the 1988 harvest; whereas, in view of their quality, there are difficulties in disposing of these products at the current price; whereas that price and the quantities concerned should therefore be adjusted;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Products Processed from Fruit and Vegetables,

HAS ADOPTED THIS REGULATION:

Article 1

Article 1 (1) of Regulation (EEC) No 2190/90 is hereby replaced by the following:

'1. The Greek storage agencies listed in the Annex shall organize the sale of a maximum of 50 tonnes of currants from the 1986 harvest and 20 tonnes of sultanas from the 1988 harvest in accordance with Regulations (EEC) No 626/85 and (EEC) No 913/89 at ECU 3 per 100 kilograms net.'

Article 2

This Regulation shall enter into force on the third day following its publication in the *Official Journal of the European Communities*.

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

Done at Brussels, 12 May 1992.

For the Commission

Ray MAC SHARRY

Member of the Commission

⁽¹⁾ OJ No L 49, 27. 2. 1986, p. 1.

⁽²⁾ OJ No L 175, 4. 7. 1991, p. 1.

⁽³⁾ OJ No L 119, 11. 5. 1990, p. 74.

⁽⁴⁾ OJ No L 201, 31. 7. 1990, p. 4.

⁽⁵⁾ OJ No L 198, 28. 7. 1990, p. 29.

⁽⁶⁾ OJ No L 204, 27. 7. 1991, p. 23.

COMMISSION REGULATION (EEC) No 1212/92**of 12 May 1992****amending Regulation (EEC) No 1070/92 introducing a countervailing charge on cucumbers originating in Bulgaria**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,
Having regard to the Treaty establishing the European Economic Community,

Having regard to the Act of Accession of Spain and Portugal,

Having regard to Council Regulation (EEC) No 1035/72 of 18 May 1972 on the common organization of the market in fruit and vegetables⁽¹⁾, as last amended by Regulation (EEC) No 1156/92⁽²⁾, and in particular the second subparagraph of Article 27 (2) thereof,

Whereas Commission Regulation (EEC) No 1070/92⁽³⁾ introduced a countervailing charge on cucumbers originating in Bulgaria;

Whereas Article 26 (1) of Regulation (EEC) No 1035/72 laid down the conditions under which a charge intro-

duced in application of Article 25 of that Regulation is amended; whereas, if those conditions are taken into consideration, the countervailing charge on the import of cucumbers originating in Bulgaria must be altered,

HAS ADOPTED THIS REGULATION:

Article 1

In Article 1 of Regulation (EEC) No 1070/92, 'ECU 27,89' is hereby replaced by 'ECU 33,50'.

Article 2

This Regulation shall enter into force on 13 May 1992.

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

Done at Brussels, 12 May 1992.

For the Commission

Ray MAC SHARRY

Member of the Commission

⁽¹⁾ OJ No L 118, 20. 5. 1972, p. 1.

⁽²⁾ OJ No L 122, 7. 5. 1992, p. 3.

⁽³⁾ OJ No L 112, 30. 4. 1992, p. 35.

COMMISSION REGULATION (EEC) No 1213/92
of 12 May 1992
fixing the import levies on white sugar and raw sugar

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 1785/81 of 30 June 1981 on the common organization of the markets in the sugar sector⁽¹⁾, as last amended by Regulation (EEC) No 61/92⁽²⁾, and in particular Article 16 (8) thereof,

Whereas the import levies on white sugar and raw sugar were fixed by Commission Regulation (EEC) No 366/92⁽³⁾, as last amended by Regulation (EEC) No 1151/92⁽⁴⁾;

Whereas it follows from applying the detailed rules contained in Commission Regulation (EEC) 366/92 to the information known to the Commission that the levies at present in force should be altered to the amounts set out in the Annex hereto;

Whereas, if the levy system is to operate normally, levies should be calculated on the following basis:

- in the case of currencies which are maintained in relation to each other at any given moment within a band of 2,25 %, a rate of exchange based on their central rate, multiplied by the corrective factor provided for in

the last subparagraph of Article 3 (1) of Council Regulation (EEC) No 1676/85⁽⁵⁾, as last amended by Regulation (EEC) No 2205/90⁽⁶⁾,

- for the other currencies, an exchange rate based on an average of the ecu rates published in the *Official Journal of the European Communities*, C series, over a period to be determined, multiplied by the coefficient referred to in the preceding indent;

Whereas these exchange rates being those recorded on 11 May 1992,

HAS ADOPTED THIS REGULATION:

Article 1

The import levies referred to in Article 16 (1) of Regulation (EEC) No 1785/81 shall be, in respect of white sugar and standard quality raw sugar, as set out in the Annex hereto.

Article 2

This Regulation shall enter into force on 13 May 1992.

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

Done at Brussels, 12 May 1992.

For the Commission

Ray MAC SHARRY

Member of the Commission

⁽¹⁾ OJ No L 177, 1. 7. 1981, p. 4.

⁽²⁾ OJ No L 6, 11. 1. 1992, p. 19.

⁽³⁾ OJ No L 39, 15. 2. 1992, p. 28.

⁽⁴⁾ OJ No L 121, 6. 5. 1992, p. 23.

⁽⁵⁾ OJ No L 164, 24. 6. 1985, p. 1.

⁽⁶⁾ OJ No L 201, 31. 7. 1990, p. 9.

ANNEX

to the Commission Regulation of 12 May 1992 fixing the import levies on white sugar and raw sugar

(ECU/100 kg)

CN code	Levy ⁽³⁾
1701 11 10	37,78 ⁽¹⁾
1701 11 90	37,78 ⁽¹⁾
1701 12 10	37,78 ⁽¹⁾
1701 12 90	37,78 ⁽¹⁾
1701 91 00	44,04
1701 99 10	44,04
1701 99 90	44,04 ⁽²⁾

⁽¹⁾ The levy applicable is calculated in accordance with the provisions of Article 2 or 3 of Commission Regulation (EEC) No 837/68.

⁽²⁾ In accordance with Article 16 (2) of Regulation (EEC) No 1785/81 this amount is also applicable to sugar obtained from white and raw sugar containing added substances other than flavouring or colouring matter.

⁽³⁾ No import levy applies to OCT originating products according to Article 101 (1) of Decision 91/482/EEC. However, an amount equal to the amount fixed by Regulation (EEC) No 1870/91 B to be levied in accordance with Article 101 (4) of the abovementioned Decision.

II

(Acts whose publication is not obligatory)

EUROPEAN PARLIAMENT

DECISION OF THE EUROPEAN PARLIAMENT

of 8 April 1992

granting discharge to the Management Board of the European Centre for the Development of Vocational Training in respect of the implementation of its budget for the 1990 financial year

(92/248/EEC)

THE EUROPEAN PARLIAMENT,

- having regard to the Treaty establishing the European Economic Community and in particular Article 206b thereof,
- having regard to the statement of accounts of the European Centre for Development of Vocational Training and the report of the Court of Auditors on this subject (C3-0108/92),
- having regard to the Council Decision of 16 March 1992 (C3-0110/92),
- having regard to the report of the Committee on Budgetary Control (A3-0118/92),

1. Notes the following figures for the accounts of the European Centre for Development of Vocational Training :

1990 Financial year	<i>Ecus</i>
<i>Revenue</i>	8 621 280,29
1. Subsidy from the Commission	8 573 166,51
2. Bank Interest	43 505,30
4. Other	4 608,48
<i>Expenditure</i>	
1. Final budget appropriations	8 988 000,00
2. Commitments	8 621 280,29
3. Unused appropriations	366 719,71
4. Payments	7 098 253,13
5. Carry-overs from 1989	1 171 376,03
6. Payments against appropriations carried over	1 010 335,71
7. Appropriations carried over and cancelled (5 – 6)	161 040,32
8. Carry-overs to 1991	1 523 027,16
9. Cancellations (1 – 4 – 8)	366 719,71

- 2. Welcomes the fact that the Centre has reorganized its administrative departments in such a way as to effect a clearer separation between duties involving management of appropriations and accounting duties ;
- 3. Urges the Centre to pursue its efforts to reduce recourse to the imprest account procedure, notably by using modern telecommunication techniques and courier services to speed up correspondence with the Commission's Financial Control services ;
- 4. Calls upon the Centre to implement the recommendations of the Court of Auditors that it keep separate accounts for the imprest account and for established entitlements as soon as its new accounting software is in place ;

5. Further calls upon the Centre henceforward to submit proposals to the Commission for any transfer of appropriations involving a fundamental change in destination, particularly those between administrative and operating expenditure ;
6. Grants discharge to the Management Board of the European Centre for Development of Vocational Training, in respect of the implementation of its budget for the 1990 financial year, on the basis of the report of the Court of Auditors ;
7. Instructs its President to forward this Decision to the Management Board of the European Centre for the Development of Vocational Training, the Council, the Commission and the Court of Auditors and to have it published in the *Official Journal of the European Communities* (L series).

Done at Strasbourg, 8 April 1992.

The Secretary-General

Enrico VINCI

The President

Dr Egon KLEPSCH

DECISION OF THE EUROPEAN PARLIAMENT

of 8 April 1992

granting discharge to the Administrative Board of the European Foundation for the Improvement of Living and Working Conditions in respect of the implementation of its budget for the 1990 financial year

(92/249/EEC)

THE EUROPEAN PARLIAMENT,

- having regard to the Treaty establishing the European Economic Community and in particular Article 206b thereof,
- having regard to the statement of accounts of the European Foundation for the Improvement of Living and Working Conditions and the report of the Court of Auditors on this subject (C3-0107/92),
- having regard to the Council Decision of 16 March 1992 (C3-0109/92),
- having regard to the report of the Committee on Budgetary Control (A3-0117/92),

1. Notes the following figures for the accounts of the European Foundation for the Improvement of Living and Working Conditions :

1990 Financial year	<i>Ecus</i>
<i>Revenue</i>	6 832 942,86
1. Subsidy from the Commission	6 664 000,00
2. Bank Interest	119 939,36
4. Other	49 003,50
<i>Expenditure</i>	
1. Final budget appropriations	6 950 000,00
2. Commitments	6 836 868,60
3. Unused appropriations	113 131,40
4. Payments	5 583 192,99
5. Carry-overs from 1989	1 579 941,73
6. Payments against appropriations carried over	1 487 113,55
7. Appropriations carried over and cancelled (5 – 6)	92 828,18
8. Carry-overs to 1991	1 253 675,61
9. Cancellations (1 – 4 – 8)	113 131,40

2. Welcomes the fact that the Foundation has reorganized its administrative departments in such a way as to effect a clearer separation between duties involving management of appropriations and accounting duties ;
3. Welcomes the Commission's moves to speed up correspondence between its Financial Control services and the Foundation as a measure of reducing the latter's recourse to the imprest account procedure ;
4. Calls upon the Foundation henceforward to submit proposals to the Commission for any transfer of appropriations involving a fundamental change in destination, particularly those between administrative and operating expenditure ;
5. Asks that the question of the eventual ownership of the Foundation's new building be settled by the end of the current financial year, taking into account also that the land is the property of the Irish State ;
6. Calls upon the Foundation to review its publication and distribution policy and to write down appropriately in the accounts the value of its stocks of publications ;

7. Grants discharge to the European Foundation for the Improvement of Living and Working Conditions in respect of the implementation of its budget for the 1990 financial year, on the basis of the report of the Court of Auditors ;
8. Instructs its President to forward this Decision to the Administrative Board of the European Foundation for the Improvement of Living and Working Conditions, the Council, the Commission and the Court of Auditors and to have it published in the *Official Journal of the European Communities* (L series).

Done at Strasbourg, 8 April 1992.

The Secretary-General

Enrico VINCI

The President

Dr Egon KLEPSCH

DECISION OF THE EUROPEAN PARLIAMENT**of 8 April 1992****granting a discharge to the Commission in respect of the European Coal and Steel Community accounts for the financial year 1990****(92/250/ECSC)****THE EUROPEAN PARLIAMENT,**

- on the basis of the following figures⁽¹⁾ taken from the European Coal and Steel Community accounts as at 31 December 1990, in the light of the statement by the Court of Auditors of 28 June 1991⁽²⁾ that the accounts give a true and fair view of the financial situation of the European Coal and Steel Community as at 31 December 1990, and in the light of the results of the ECSC's operations in the financial year ending on that date,
- 1. Grants the Commission discharge in respect of the accounts of the European Coal and Steel Community for the financial year 1990 (the figures for the out-turn of the operation budget for the financial year 1990 are also attached by way of illustration);
- 2. Instructs the President to forward this decision and the resolution containing its observations to the Commission, the Council, the Court of Auditors and the ECSC Consultative Committee and to have them published in the *Official Journal of the European Communities* (L Series).

Done at Strasbourg, 8 April 1992.

The Secretary-General

Enrico Vinci

The President

Dr Egon KLEPSCH

⁽¹⁾ The relevant tables are included after this proposal for a decision.⁽²⁾ OJ No C 223, 28. 8. 1991, p. 29.

Balance sheets at 31 December 1990 and 31 December 1989

(amounts expressed in ecus)

— Before allocation of profit —

ASSETS

	31 December 1990	31 December 1989
Balances with central banks (note 3)	2 455 381	85 900
Loans and advances to credit institutions (note 4):		
— repayable on demand	36 330 473	25 083 527
— with agreed maturity dates or periods of notice	968 451 679	880 755 585
— loans	2 694 352 165	2 353 347 922
Total	3 699 134 317	3 259 187 034
Loans and advances to customers (note 5):		
— loans	4 212 720 400	4 567 903 983
— levy	1 818 180	5 630 108
— fines	1 702 087	18 745 917
Total	4 216 240 667	4 592 280 008
Debt securities including fixed-income securities (note 6):		
— issued by public bodies	1 007 034 384	796 981 581
— issued by other borrowers (including own-debt securities: 104 283 876 in 1990 and 97 100 176 in 1989)	237 273 716	302 137 505
Total	1 244 308 100	1 099 119 086
Tangible and intangible assets (note 7)	5 991 681	6 452 622
Other assets (note 8)	6 660 664	52 291 315
Prepayments and accrued income (note 9)	294 513 076	270 025 870
TOTAL ASSETS	9 469 303 886	9 279 441 835

Off-balance-sheets commitments
(note 24, p. 1)

2 475 819 034

1 173 114 513

— Before allocation of profit —

LIABILITIES

	31 December 1990	31 December 1989
LIABILITIES VIS-A-VIS THIRD PARTIES		
Amounts owed to credit institutions (note 10):		
— repayable on demand	1 946 183	0
— with agreed maturity dates or periods of notice	90 177 871	64 750 534
— borrowings	3 210 329 694	3 639 907 617
Total	3 302 453 748	3 704 658 151
Debts evidenced by certificates (note 11)	3 462 281 500	3 023 747 481
Other liabilities (note 12)	145 747 865	85 289 620
Accruals and deferred income (note 13)	257 939 731	275 459 841
Provisions for liabilities and charges (note 15)	5 437 682	4 741 757
Commitments for the ECSC Operating Budget (note 15)	1 176 182 496	1 120 320 224
TOTAL LIABILITIES VIS-A-VIS THIRD PARTIES	8 350 043 022	8 214 217 074
NET ASSETS		
Provisions for financing the ECSC Operating Budget (note 16)	383 939 347	325 187 850
RESERVES (note 17):		
— Guarantee fund	482 885 000	482 885 000
— Special reserve	188 980 000	188 980 000
— Former pension fund	54 887 556	53 698 379
Total	726 752 556	725 563 379
Revaluation reserve	7 139 997	12 799 169
Profit brought forward	485 186	893 213
Profit for the financial year	943 778	781 150
NET TOTAL	1 119 260 864	1 065 224 761
TOTAL LIABILITIES	9 469 303 886	9 279 441 835

Off-balance-sheet commitments
(note 24, p. 2)

4 773 918 416

3 291 770 209

**Profit-and-loss accounts for the years ending 31 December 1990
and 31 December 1989**

(amounts expressed in ecus)

EXPENDITURE

	31 December 1990		31 December 1989	
Interest payable and similar charges :				
— interest	706 897 548		660 357 516	
— issuing costs and redemption premiums	14 853 731		12 194 039	
Total		721 751 279		672 551 555
Commissions payable		2 817 495		2 871 075
Net losses on financial operations :				
— Foreign-exchange losses	81 272		0	
— Losses on securities	4 236 067		0	
— Value adjustments in respect of securities	0		21 657 319	
Total		4 317 339		21 657 319
Administrative expenses (note 19)	5 000 000		5 000 000	
Value adjustments in respect of tangible assets (note 7)	9 007 495		345 996	
Other operating charges (note 20)	601 021		574 360	
Value adjustments in respect of losses and advances and provisions for contingent liabilities and for commitments :				
— Value adjustment in respect of loans and advances	2 742 950			
— Allocation to the provision for risks and charges	730 885		1 223 795	
Total		18 082 351		7 144 151
TOTAL OPERATING CHARGES		746 968 464		704 224 100
Extraordinary charges		32 272		683 369
Conversion difference		5 659 172		481 029
Legal commitments for the financial year (note 15)		445 277 280		407 310 119
Allocation to reserves for financing the ECSC Operating Budget		311 851 569		286 887 850
TOTAL CHARGES		1 509 788 757		1 399 586 467
Profit for the financial year		943 778		781 150
TOTAL		1 510 732 535		1 400 367 617

REVENUE

	31 December 1990	31 December 1989
Interest receivable and similar income (note 21):		
— interest (including interest on fixed-income securities: 106 346 129 in 1990 and 87 772 094 in 1989)	927 491 072	847 242 396
— issuing and redemption premiums	10 944 940	8 027 159
Total	938 436 012	855 269 555
Net profit on financial operations:		
— foreign-exchange profits	0	0
— profits on securities	0	927 327
— value adjustments in respect of securities	2 770 868	
Total	2 770 868	927 327
Value adjustments in respect of loans and advances and provisions:		
— value adjustments in respect of loans and advances	10 772 378	96 664 866
— transfer from the provisions for risks and charges	0	
Total	10 772 378	96 664 866
Other operating income (note 22)	1 785 786	1 055 435
Extraordinary income (note 7)	9 640 148	0
TOTAL OPERATING INCOME	963 405 192	953 917 183
Conversion difference	0	460 741
Transfer from the value adjustment reserve	5 659 172	481 029
Income linked to the Operating Budget (note 23)	291 280 321	242 127 214
Transfer from the provision for financing the ECSC Operating Budget	250 387 850	203 381 450
TOTAL INCOME	1 510 732 535	1 400 367 617

Implementation of the ECSC operating budget for 1990

(ECU million)

Requirements	Forecast (¹)	Outturn	Resources	Forecast (¹)	Outturn
Operations to be financed from current resources (not reimbursable)			Resources for the financial year		
1. Administrative expenditure	5	5	1. Current resources		
2. Aid for redeployment (Article 56)	184	184	1.1. Yield from levy at 0,31 %	172	178,5
3. Aid for research (Article 55)	88	93,9	1.2. Net surplus from the preceeding financial year	139	206
3.1. Steel	41	43,3	1.3. Fines and surcharges for late payment (²)	14	6,9
3.2. Coal	34	36,3	1.4. Miscellaneous	t.e.	0,1
3.3. Social	13	14,3	2. Cancellation of commitments unlikely to be implemented	60	105,8 (³)
4. Interest subsidies	68	82,2	3. Unused resources carried over from 1989	t.e.	44,4
4.1. Investment (Article 54)	10	13	4. Extraordinary receipts		
4.2. Conversion (Article 56)	58	69,2	Social measures in connection with the restructuring of the steel industry	50	—
5. Social measures in connection with the restructuring of the steel industry	50	45,2	5. Utilization of the contingency reserve	t.e.	t.e.
6. Social measures in connection with the rationalization of the coal industry	40	40			
Surplus		91,4			
TOTAL	435	541,7	TOTAL	435	541,7
Operations financed by loans from non-borrowed funds			Origin of non-borrowed funds		
Subsidized housing	12	12	Special reserve and former ECSC pension fund	12	12

(¹) In the light of the Commission's implementation forecast of 20 December 1989 (OJ No L 380, 29. 12. 1989).

(²) The amount of ECU 6,9 million represents the total received in 1990 but does not take into account the ECU 1,7 million due to the ECSC at 31 December 1990.

(³) Including the following amounts re-charged to the original lines:

technical steel research: ECU 2,3 million
 technical coal research: ECU 2,3 million
 social research: ECU 1,3 million
 interest subsidies on investment loans (Article 54): ECU 3 million;
 interest subsidies on conversion loans (Article 56): ECU 11,2 million.

RESOLUTION

on the report of the Court of Auditors on the accounts of the European Coal and Steel Community at 31 December 1990 and on the report (annexed to the annual ECSC report for the 1990 financial year) of the Court of Auditors on the management of the accounts and the financial management of the Economic Coal and Steel Community

THE EUROPEAN PARLIAMENT,

— having regard to the Economic Coal and Steel Community financial report for the 1990 financial year, submitted by the Commission ⁽¹⁾, and in particular the balance sheet and profit and loss accounts of the ECSC at 31 December 1990,

— having regard to the report of the Court of Auditors on the accounts of the ECSC at 31 December 1990 ⁽²⁾ and the annex containing the report on the management of the accounts and the financial management of the European Coal and Steel Community (C3-0068/92),

— having regard to the report of the Committee on Budgetary Control (A3-0089/92),

A. whereas the Court of Auditors has found that the financial statements of the ECSC at 31 December 1990 give a true and fair view of the results of its operations for the year then ended,

B. whereas there continues to be a need for the activities in the ECSC, and this need can not be expected to end within at least the next ten years,

C. whereas the ECSC Treaty is due to expire in 2002, and suitable provision must be made for the continuation, in some form, of its activities thereafter,

D. whereas the ECSC's instruments have enjoyed a high degree of success in confronting the problems they were designed to tackle,

1. Notes that the ratios calculated by the Commission for the reserves, and the ratios calculated by the Court of Auditors for the guarantee fund and own resources remain by and large static at a level at the upper end, or in excess, of the recommended ranges, and that therefore, the gearing levels of the ECSC may be considered sound;

2. Calls on the Commission to review the policy of maintaining such high balance sheet ratios relative to the ranges recommended by the Court of Auditors, and to prepare, as a matter of urgency, proposals on interim arrangements to ensure the continuing confidence of the financial markets in the ECSC's creditworthiness in the run-up to the expiry of the ECSC Treaty, and thereafter;

3. Requests a statement from the Commission explaining in detail its balance sheet management policies for the ECSC;

4. Calls again on the Commission to apply rigorous criteria when entering into new commitments or reviewing existing commitments, in order to ensure that funds are employed as effectively as possible;

5. Regrets the stagnation in the overall level of lending of the ECSC manifested over recent years, in spite of the availability of greater resources;

6. Calls on the Commission to increase the level of lending by the ECSC, particularly on social readaptation measures;

7. Underlines the necessity for improved coordination between ECSC instruments and the implementation of Community structural policies, with a view to the eventual integration of the former within the latter, upon expiry of the ECSC Treaty;

8. Reminds the Commission of the proven success of the various forms of ECSC intervention, of the importance of their retention, in suitably amended form, within the EEC Treaty, and of the absolute need that the budgetary authority be in a position to exercise its full powers in their regard;

9. Urges the Commission to greater efforts in the promotion and publicising of ECSC instruments, in conjunction with its promotion of measures under Community structural policy, in order to increase public awareness of the opportunities available;

10. Calls on the Commission to take measures to improve the flow and quality of information from financial institutions administering ECSC global loans, with emphasis being placed on the importance of the financial institutions being represented on monitoring committees;

11. Reaffirms its belief that the environmental impact of all Community expenditure, including that of the ECSC, is of the utmost importance, and that the mistakes of the past in this regard must serve as lessons for the future;

12. Instructs its President to forward this resolution to the Commission, the Council, the Court of Auditors and the ECSC Consultative Committee.

⁽¹⁾ OJ No C 223, 28. 8. 1991, p. 3.

⁽²⁾ OJ No C 223, 28. 8. 1991, p. 29.

DECISION OF THE EUROPEAN PARLIAMENT**of 8 April 1992****granting discharge to the Commission in respect of the financial management
of the fourth European Development Fund for the 1990 financial year****(92/251/EEC)****THE EUROPEAN PARLIAMENT,**

- having regard to the Treaty establishing the European Economic Community,
- having regard to the first ACP-EEC Lomé Convention ⁽¹⁾,
- having regard to the balance sheets and administrative accounts of the fourth, fifth and sixth European Development Funds for the 1990 financial year [COM (91) 0132],
- having regard to the report of the Court of Auditors for the 1990 financial year, and the replies of the institutions ⁽²⁾,
- having regard to the recommendation of the Council of 16 March 1992 concerning the granting of this discharge (C3-0114/92),
- whereas the Treaty of 22 July 1975 empowers the European Parliament to grant discharge in respect of the financial management of the Community,
- having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on Development and Cooperation (A3-0113/92),

1. Grants discharge to the Commission in respect of the financial management of the fourth European Development Fund for the 1990 financial year on the basis of the following amounts :

payments : ECU 22 060 000

2. Records its observations in the resolution which forms part of this decision ;
3. Instructs its President to forward this decision and the resolution containing its observations to the Commission, the Council, the Court of Auditors and the European Investment Bank and to have them published in the *Official Journal of the European Communities* (L series).

Done at Strasbourg, 8 April 1992.

The Secretary-General

Enrico VINCI

The President

Dr Egon KLEPSCH

⁽¹⁾ OJ No L 25, 30. 1. 1976.

⁽²⁾ OJ No C 324, 13. 12. 1991.

DECISION OF THE EUROPEAN PARLIAMENT**of 8 April 1992****granting discharge to the Commission in respect of the financial management
of the fifth European Development Fund for the 1990 financial year****(92/252/EEC)****THE EUROPEAN PARLIAMENT,**

- having regard to the Treaty establishing the European Economic Community,
 - having regard to the first ACP-EEC Lomé Convention ⁽¹⁾,
 - having regard to the balance sheets and administrative accounts of the fourth, fifth and sixth European Development Funds for the 1990 financial year [COM (91) 0132],
 - having regard to the report of the Court of Auditors for the 1990 financial year, and the replies of the institutions ⁽²⁾,
 - having regard to the recommendation of the Council of 16 March 1992 concerning the granting of this discharge (C3-0115/92),
 - whereas the Treaty of 22 July 1975 empowers the European Parliament to grant discharge in respect of the financial management of the Community,
 - having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on Development and Cooperation (A3-0113/92),
1. Grants discharge to the Commission in respect of the financial management of the fifth European Development Fund for the 1990 financial year on the basis of the following amounts :
revenue : ECU 12 427 000
payments : ECU 193 957 000
 2. Records its observations in the resolution which forms part of this decision ;
 3. Instructs its President to forward this decision and the resolution containing its observations to the Commission, the Council, the Court of Auditors and the European Investment Bank and to have them published in the *Official Journal of the European Communities* (L series).

Done at Strasbourg, 8 April 1992.

The Secretary-General

Enrico VINCI

The President

Dr Egon KLEPSCH

⁽¹⁾ OJ No L 25, 30. 1. 1976.⁽²⁾ OJ No C 324, 13. 12. 1991.

DECISION OF THE EUROPEAN PARLIAMENT**of 8 April 1992****granting discharge to the Commission in respect of the financial management
of the sixth European Development Fund for the 1990 financial year****(92/253/EEC)**

THE EUROPEAN PARLIAMENT,

- having regard to the Treaty establishing the European Economic Community,
- having regard to the first ACP-EEC Lomé Convention ⁽¹⁾,
- having regard to the balance sheets and administrative accounts of the fourth, fifth and sixth European Development Funds for the 1990 financial year [COM (91) 0132],
- having regard to the report of the Court of Auditors for the 1990 financial year, and the replies of the institutions ⁽²⁾,
- having regard to the recommendation of the Council of 16 March 1992 concerning the granting of this discharge (C3-0116/92),
- whereas the Treaty of 22 July 1975 empowers the European Parliament to grant discharge in respect of the financial management of the Community,
- having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on Development and Cooperation (A3-0113/92),

1. Grants discharge to the Commission in respect of the financial management of the sixth European Development Fund for the 1990 financial year on the basis of the following amounts :

revenue : ECU 1 324 965 000

payments : ECU 1 040 351 000

2. Records its observations in the resolution which forms part of this decision ;
3. Instructs its President to forward this decision and the resolution containing its observations to the Commission, the Council, the Court of Auditors and the European Investment Bank and to have them published in the *Official Journal of the European Communities* (L series).

Done at Strasbourg, 8 April 1992.

The Secretary-General

Enrico VINCI

The President

Dr Egon KLEPSCH

⁽¹⁾ OJ No L 25, 30. 1. 1976.⁽²⁾ OJ No C 324, 13. 12. 1991.

RESOLUTION

containing the comments which form part of the decisions granting discharge to the Commission in respect of the financial management of the fourth, fifth and sixth European Development Funds for the 1990 financial year

THE EUROPEAN PARLIAMENT,

- having regard to Articles 137 and 206b of the Treaty establishing European Economic Community,
- having regard to Articles 67, 70 and 73 of the Financial Regulations applicable respectively to the fourth, fifth and sixth European Development Funds, under which the Commission is required to take all appropriate steps to act on the observations appearing in the discharge decisions,
- noting that, under these Articles, the Commission is also required, at Parliament's request, to produce a report on the steps taken as a result of Parliament's observations and, in particular, on the instructions given by the Commission to the services responsible for managing the European Development Funds,
- having decided to express the observations referred to in Articles 67, 70 and 73 in this resolution, which forms part of the respective decisions granting discharge in respect of the financial management of the European Development Funds for the 1990 financial year,
- adopting this resolution also in the exercise of the powers which are essential for it to carry out its monitoring function, with a view to remedying the shortcomings noted in the study relating to the discharge and to improving the management of the European Development Funds,
- having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on Development and Cooperation (A3-0113/92),

Priority attached to development policy

1. Points out that Community development policy has long been a high priority of the European Parliament; that Parliament has played an active role in the implementation of that policy and the introduction of certain measures; that it has regularly contributed to the improvement of the Commission's measures and stressed the positive results thereof;

Rate of implementation of the EDFs

2. Notes with satisfaction the closure of the fourth EDF, as requested in the resolutions attached to the 1988

and 1989 discharge decisions, and that the last remaining balances have been transferred to the sixth EDF;

3. Notes that total allocations from the fifth and sixth EDFs stood at 83,2 % and 44,6 % respectively as at the end of 1990, and that these rates of implementation are approximately 5 % behind the rate of implementation of the fourth EDF at an equivalent stage;
4. Regrets the slowness of the implementation of the fifth and sixth EDFs; repeats its request contained within the resolution attached to the 1989 discharge decision for the Commission to submit a report on the reasons for the slow rate of payments from these EDFs;
5. Considers that the number of staff available for this area of policy is too small; stresses though that it is the Commission's own responsibility at all times to allocate staff resources in such a way as to achieve maximum efficiency in the fulfilment of its obligations;

Management and accounting practices

6. Calls upon the Commission to take steps to speed up the falling rate of clearance of commitment decisions;
7. Welcomes the action taken by the Commission in response to the comments made in the resolution attached to the 1989 discharge decision;
8. Asks the Commission to provide written confirmation that action taken in response to the resolution attached to the 1989 discharge decision has fully addressed the problems giving rise to the comments therein;
9. Awaits confirmation from the Commission that full and clear guidelines have been drawn up to improve the administration and functioning of counterpart funds, and that these guidelines are resolving the problems noted on numerous occasions by both the Court of Auditors and the European Parliament;
10. Exhorts the Commission to continue to apply its best efforts to the elimination of bureaucratic delays and the towards the improvement of administrative techniques in matters relating to cooperation and development;

ACP Secretariat

11. Notes that the Commission has now taken steps to correct the irregularities detected in the expenditure of the ACP Secretariat and expects appropriate and continuous supervision of this expenditure in future ;

Sysmin

12. Calls upon the Commission to apply the rules on the allocation of Sysmin aid strictly, taking particular care to ensure that aid is not repeatedly disbursed as a result of recipient states failing to observe their obligations under the Lomé Conventions ;
13. Calls upon the Commission to apply its best efforts, in cooperation with recipient states, to ensure that all the possibilities offered by the Sysmin system are fully exploited where appropriate ; expects therefore to see an increase in the amount of Sysmin aid dedicated to diversification measures ;
14. Supports the Commission's plans for the introduction of production objectives for the third Sysmin programme and for the submission of rationalization plans by recipient companies, so that the efficiency of the use of funds can be more accurately assessed ;
15. Calls upon the Commission to inform Parliament as soon as possible of the result of the assessment of the value of Sysmin as an instrument scheduled for the end of 1991 ;
16. Calls upon the Commission to undertake a full review of the operation and effectiveness of the Sysmin systems as a whole, and to report to Parliament by

1 October 1992 on its proposals for the improvement of the system, or for alternatives to it ;

Response to this resolution

17. Asks the Commission to include its comments on the action taken in response to this resolution in the report it prepares describing its response to its resolution attached to the discharge decision for the general budget of the Community ;

Budgetisation of the EDFs

18. Asks the Commission, in the light of the obvious and unacceptable practical difficulties placed in the way of Parliament in the exercise of its budgetary control function by the division of cooperation and development resources into budgetary and non-budgetary funds, to prepare proposals for the inclusion of the European Development Funds within the general budget of the Community for the first year of application of the future interinstitutional agreement on the Financial Perspective and submit them to Parliament.

○ ○ ○

19. Instructs its President to forward this decision and the resolution containing its observations to the Commission, the Council, the Court of Auditors and the European Investment Bank and to have them published in the *Official Journal of the European Communities* (L series).