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I

(Acts whose publication is obligatory)

COUNCIL REGULATION (EC) No 1459/1999

of 24 June 1999

amending Regulation (EC) No 850/98 for the conservation of fishery resources through technical measures for the protection of juveniles of marine organisms

THE COUNCIL OF THE EUROPEAN UNION,

HAS ADOPTED THIS REGULATION:

Having regard to the Treaty establishing the European Community, and in particular Article 37 thereof,

Having regard to the proposal from the Commission ⁽¹⁾,

Having regard to the opinion of the European Parliament ⁽²⁾,

Having regard to the opinion of the Economic and Social Committee ⁽³⁾,

Whereas:

- (1) Article 47(1) of Council Regulation (EC) No 850/98 30 March 1998 for the conservation of fishery resources through technical measures for the protection of juveniles of marine organisms ⁽⁴⁾ states that at the latest one year after the date of entry into force of that Regulation, the Council is to decide, on the basis of a proposal from the Commission, on the establishment of rules for the use of mesh size combinations to be applied on the date of application of that Regulation;
- (2) to ensure effective control, monitoring and enforcement of these rules for the use of mesh size combinations and of fishing voyages that cover more than one region or geographical area, mandatory use of the logbook should be extended to include fishing vessels that have hitherto been exempt from this obligation;
- (3) therefore, Articles 4 and 15 of Regulation (EC) No 850/98 should be revised;
- (4) Regulation (EC) No 850/98 should be amended accordingly,

Article 1

Regulation (EC) No 850/98 is hereby amended as follows:

(1) Article 4 shall be replaced by the following:

'Article 4

1. For each of the regions or geographical areas mentioned in Annexes I to V, and depending where applicable on the time period, the target species for each range of mesh size are as defined in the relevant Annex.

2. (a) The use, during any fishing voyage, of any combination of towed nets of more than one range of mesh size shall be prohibited,

— within the totality of Regions 1 and 2 except Skagerrak and Kattegat, and depending where applicable on the time period, unless the mesh sizes of such nets used are in compliance with no more than one of the permitted combinations of mesh size ranges laid down in Annex VIII, and

— within Region 3 except ICES Division IXa east of longitude 7° 23' 48" W unless the mesh sizes of such nets used are in compliance with no more than one of the permitted combinations of mesh size ranges laid down in Annex IX.

(b) Within each of the regions or geographical areas mentioned in Annexes III, IV, and V, and depending, where applicable, on the time period, the use, during any fishing voyage, of any combination of towed nets of the mesh size ranges specified in the relevant Annex shall be allowed.

⁽¹⁾ OJ C 11, 15.1.1999, p. 9.

⁽²⁾ OJ C 177, 22.6.1999.

⁽³⁾ OJ C 138, 18.5.1999, p. 23.

⁽⁴⁾ OJ L 125, 27.4.1998, p. 1.

- (c) Masters of fishing vessels who during any fishing voyage do not complete a logbook in accordance with the provisions of Article 6 of Regulation (EEC) No 2847/93 shall not use during that voyage any combination of towed nets of more than one range of mesh size within Community fishing waters. This requirement shall not apply to fishing voyages within Community fishing waters in Regions 4, 5 and 6.
- (d) Vessels may carry on board during any fishing voyage any combination of towed nets of mesh size ranges which do not comply with the conditions laid down in subparagraphs (a) or (b), provided that all such nets are lashed and stowed in accordance with the provisions of Article 20(1) of Regulation (EEC) No 2847/93. Any towed net which is not lashed and stowed in accordance with the aforementioned provisions shall be considered to be in use.
- (e) Whenever more than one net is towed simultaneously by a fishing vessel or by more than one fishing vessel, each net shall be of the same mesh size range.
- (f) The use of any towed net of mesh size:
- less than 16 mm shall be prohibited in Region 3 except ICES Division IXa east of longitude 7° 23' 48" W,
 - less than 40 mm shall be prohibited in ICES Division IXa east of longitude 7° 23' 48" W,
 - less than 20 mm shall be prohibited in Regions 4 and 5,
 - less than 45 mm shall be prohibited in Region 6.
3. Masters of fishing vessels who do not complete a logbook in accordance with the provisions of Article 6 of Regulation (EEC) No 2847/93 shall not, during any fishing voyage, fish in more than one of the regions or geographical areas mentioned in Annexes I to V. This requirement shall not apply to vessels which, during any fishing voyage, use only towed nets of mesh size equal to or greater than 100 mm.
4. (a) For each fishing voyage during which any combination of towed nets of more than one range of mesh size is used, landings shall be prohibited whenever:
- (i) the catches are taken in Regions 1 or 2 except for the Skagerrak and Kattegat and any one of the nets used is of mesh size equal to or greater than 100 mm, unless the percentage composition of the catches retained on board is in compliance with the relevant conditions laid down in Annex X(A); or
 - (ii) the catches are taken in the Skagerrak and Kattegat and any one of the nets used is of mesh size equal to or greater than 90 mm, unless the percentage composition of the catches retained on board is in compliance with the relevant conditions laid down in Annex X(B); or
 - (iii) the catches are taken in Region 3 except for ICES Division IXa east of 7° 23' 48" W and any one of the nets used is of mesh size equal to or greater than 70 mm, unless the percentage composition of the catches retained on board is in compliance with the relevant conditions laid down in Annex XI(A); or
 - (iv) the catches are taken in ICES Division IXa east of 7° 23' 48" W and any one of the nets used is of mesh size equal to or greater than 55 mm, unless the percentage composition of the catches retained on board is in compliance with the relevant conditions laid down in Annex XI(B);
- (b) Otherwise, the percentage composition of catches taken by each range of mesh size used, within each of the areas mentioned in Annexes I to V, and retained on board shall be in accordance with the corresponding conditions laid down in the relevant Annex.
5. (a) The percentage of target species and of other species shall be obtained by aggregating all quantities retained on board, or transhipped, of target species and other species as set out in Annexes I to V.
- (b) However, detailed rules for obtaining the percentage of target species and of other species retained on board when these have been taken by a net or nets towed simultaneously by more than one fishing vessel, shall be drawn up in accordance with the procedure laid down in Article 48.
6. Before 31 May 2001, Member States will report to the Commission on the application of the conditions laid down in this Article, Article 15 and relevant Annexes. On the basis of these reports, the Commission shall submit appropriate proposals. The Council shall decide, on the basis of any such proposal, before 31 October 2001.'
- (2) Article 15 shall be replaced by the following text:
- Article 15*
1. Quantities of marine organisms caught in excess of permitted percentages specified in Annexes I to VII, X and XI may not be landed but shall be returned to the sea prior to each landing.

2. At all times during a fishing voyage, and following sorting of the catch, the percentage of target species as defined in Annexes I to VII retained on board shall be at least half of the minimum percentages of the target species referred to in the said Annexes.

3. Masters of fishing vessels who are required to complete a logbook shall ensure that after the first 24 hours of a fishing voyage has expired, the minimum percentage of target species as set out in Annexes I to VII, X and XI shall be met at the time of each completion of the logbook, in accordance with conditions laid out in Article 6 of Regulation (EEC) No 2847/93.

4. Whenever, during a fishing voyage, a vessel newly enters any of the regions or geographical areas mentioned in Annexes I to V, the minimum percentage of target species, as set out in Annexes I to VII, X and XI, caught and retained on board from the region or geographical area previously fished during this voyage shall be met within two hours.'

(3) Annex X shall be replaced by the following:

ANNEX X

A. CONDITIONS FOR USE OF CERTAIN COMBINATIONS OF MESH SIZE IN REGIONS 1 AND 2, EXCEPT SKAGERRAK AND KATTEGAT

1. Mesh size combination: 16 to 31 mm + > = 100 mm

The catch retained on board or landed shall consist of at least 50 % of any mixture of shrimps and common prawns (*Pandalus montagui*, *Crangon* spp. and *Palaemon* spp.).

2. Mesh size combination: 32 to 54 mm + > = 100 mm

The catch retained on board or landed shall consist of at least 20 % of any mixture of shrimps and prawns (*Crangon* spp., *Pandalus* spp., *Palaemon* spp., *Parapenaeus longirostris*);

or

the catch retained on board or landed shall consist of at least 50 % of any mixture of those marine organisms indicated in Annex I as the target species for mesh sizes between 32 and 54 mm, with the exception of shrimps and prawns (*Crangon* spp., *Pandalus* spp., *Palaemon* spp., *Parapenaeus longirostris*) and of no more than 15 % of any mixture of the species marked in Annex I with the symbol "y".

3. Mesh size combination: 70 to 79 mm + > = 100 mm

The catch retained on board or landed shall consist of at least 10 % of any mixture of those marine organisms indicated in Annex I as the target species for mesh sizes between 70 and 79 mm.

4. Mesh size combination: 80 to 99 mm + > = 100 mm

The catch retained on board or landed shall consist of at least 50 % of any mixture of those marine organisms indicated in Annex I as the target species for mesh sizes between 80 and 99 mm.

B. CONDITIONS FOR USE OF CERTAIN COMBINATIONS OF MESH SIZE IN SKAGERRAK AND KATTEGAT

Mesh size combination <= 89 mm + > = 90 mm

The catch retained on board or landed shall consist of at least 10 % of any mixture of those marine organisms indicated in Annex IV as the target species for mesh sizes between 70 and 89 mm.'

4. Annex XI shall be replaced by the following:

ANNEX XI

A. CONDITIONS FOR USE OF CERTAIN COMBINATIONS OF MESH SIZE IN REGION 3, EXCEPT ICES DIVISION IXa EAST OF LONGITUDE 7° 23' 48" W

1. Mesh size combination: 16 to 31 mm + > = 70 mm

The catch retained on board or landed shall consist of at least 40 % of any mixture of shrimps (*Pandalus montagui*, *Crangon* spp. and *Palaemon* spp.) and swimming crab;

or

The catch retained on board or landed shall consist of at least 70 % of any mixture of those marine organisms indicated in Annex II as the target species for mesh sizes between 16 and 31 mm, with the exception of shrimps (*Pandalus montagui*, *Crangon* spp. and *Palaemon* spp.) and swimming crab.

2. Mesh size combination: 32 to 54 mm + > = 70 mm

The catch retained on board or landed shall consist of at least 70 % of any mixture of those marine organisms indicated in Annex II as the target species for mesh sizes between 32 and 54 mm, with the exception of shrimps and prawns (*Pandalus* spp., *Crangon* spp. and *Palaemon* spp.).

3. Mesh size combination: 55-59 mm + > = 70 mm

The catch retained on board or landed shall consist of at least 20 % of any mixture of shrimps and prawns (*Pandalus* spp., *Crangon* spp., *Palaemon* spp., *Aristeus antennatus*, *Aristaeomorphus foliaceus*, *Parapenaeus longirostris*);

or

The catch retained on board or landed shall consist of at least 60 % of any mixture of those marine organisms indicated in Annex II as the target species for mesh sizes between 55 and 59 mm, with the exception of shrimps and prawns (*Pandalus* spp., *Crangon* spp., *Palaemon* spp., *Aristeus antennatus*, *Aristaeomorphus foliaceus*, *Parapenaeus longirostris*).

4. Mesh size combination: 60 to 69 mm + > = 70 mm

The catch retained on board or landed shall consist of at least 60 % of any mixture of those marine organisms indicated in Annex II as the target species for mesh sizes between 60 and 69 mm.

B. CONDITIONS FOR USE OF CERTAIN COMBINATIONS OF MESH SIZE IN ICES DIVISION IXa EAST OF LONGITUDE 7° 23' 48" W

Mesh size combination 40-54mm + > = 55 mm

The catch retained on board or landed shall consist of at least 50 % of any mixture of those marine organisms indicated in Annex III as the target species for mesh sizes between 40 and 54 mm.'

Article 2

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

It shall apply from 1 January 2000.

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

Done at Luxembourg, 24 June 1999.

For the Council

The President

J. TRITTIN

COMMISSION REGULATION (EC) No 1460/1999
of 2 July 1999
establishing the standard import values for determining the entry price of certain
fruit and vegetables

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

Having regard to Commission Regulation (EC) No 3223/94 of 21 December 1994 on detailed rules for the application of the import arrangements for fruit and vegetables ⁽¹⁾, as last amended by Regulation (EC) No 1498/98 ⁽²⁾, and in particular Article 4 (1) thereof,

Whereas Regulation (EC) No 3223/94 lays down, pursuant to the outcome of the Uruguay Round multilateral trade negotiations, the criteria whereby the Commission fixes the standard values for imports from third countries, in respect of the products and periods stipulated in the Annex thereto;

Whereas, in compliance with the above criteria, the standard import values must be fixed at the levels set out in the Annex to this Regulation,

HAS ADOPTED THIS REGULATION:

Article 1

The standard import values referred to in Article 4 of Regulation (EC) No 3223/94 shall be fixed as indicated in the Annex hereto.

Article 2

This Regulation shall enter into force on 3 July 1999.

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

Done at Brussels, 2 July 1999.

For the Commission

Franz FISCHLER

Member of the Commission

⁽¹⁾ OJ L 337, 24.12.1994, p. 66.

⁽²⁾ OJ L 198, 15.7.1998, p. 4.

ANNEX

to the Commission Regulation of 2 July 1999 establishing the standard import values for determining the entry price of certain fruit and vegetables

(EUR/100 kg)

CN code	Third country code ⁽¹⁾	Standard import value
0702 00 00	064	60,7
	999	60,7
0707 00 05	052	67,8
	628	130,8
	999	99,3
0709 90 70	052	58,2
	999	58,2
0805 30 10	382	56,2
	388	52,0
	528	55,3
	999	54,5
0808 10 20, 0808 10 50, 0808 10 90	388	76,9
	400	78,0
	508	79,2
	512	79,9
	524	54,7
	528	57,3
	804	101,6
	999	75,4
0808 20 50	388	100,6
	512	76,5
	528	59,8
	999	79,0
0809 10 00	052	131,4
	999	131,4
0809 20 95	052	227,4
	064	138,7
	066	120,3
	400	177,1
	999	165,9

⁽¹⁾ Country nomenclature as fixed by Commission Regulation (EC) No 2317/97 (OJ L 321, 22.11.1997, p. 19). Code '999' stands for 'of other origin'.

**COMMISSION REGULATION (EC) No 1461/1999
of 2 July 1999**

**correcting Regulation (EC) No 702/1999 amending Regulation (EC) No 504/97
laying down detailed rules for the application of Council Regulation (EC) No
2201/96 as regards the system of production aid for products processed from fruit
and vegetables**

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

Having regard to Council Regulation (EC) No 2201/96 of
28 October 1996 on the common organisation of the
markets in processed fruit and vegetable products ⁽¹⁾, as
last amended by Regulation (EC) No 2199/97 ⁽²⁾, and in
particular Article 4(9) thereof,

- (1) Whereas a check has shown an error in Article 2 of
Commission Regulation (EC) No 702/1999 ⁽³⁾
concerning the applicability of Article 1(1) and (2)
of that Regulation; whereas the Regulation in ques-
tion should accordingly be corrected;
- (2) Whereas the measures provided for in this Regula-
tion are in accordance with the opinion of the
Management Committee for Products Processed
from Fruit and Vegetables,

HAS ADOPTED THIS REGULATION:

Article 1

Article 2 of Regulation (EC) No 702/1999 is replaced by
the following:

Article 2

This Regulation shall apply from the 1999/2000
marketing year, with the exception of Article 1(1)
which shall apply from the 2000/01 marketing year.

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, 2 July 1999.

For the Commission

Franz FISCHLER

Member of the Commission

⁽¹⁾ OJ L 297, 21.11.1996, p. 29.

⁽²⁾ OJ L 303, 6.11.1997, p. 1.

⁽³⁾ OJ L 89, 1.4.1999, p. 26.

COMMISSION REGULATION (EC) No 1462/1999

of 2 July 1999

fixing, for June 1999, the specific exchange rate for the amount of the reimbursement of storage costs in the sugar sector

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

Having regard to Council Regulation (EEC) No 1785/81 of 30 June 1981 on the common organisation of the markets in the sugar sector⁽¹⁾, as last amended by Commission Regulation (EC) No 1148/98⁽²⁾,

Having regard to Council Regulation (EC) No 2799/98 of 15 December 1998 establishing agrimonetary arrangements for the euro⁽³⁾,

Having regard to Commission Regulation (EEC) No 1713/93 of 30 June 1993 establishing special detailed rules for applying the agricultural conversion rate in the sugar sector⁽⁴⁾, as last amended by Regulation (EC) No 624/1999⁽⁵⁾, and in particular Article 1(3) thereof,

Whereas Article 1(2) of Regulation (EEC) No 1713/93 provides that the amount of the reimbursement of storage costs referred to in Article 8 of Regulation (EEC) No 1785/81 is to be converted into national currency using a specific agricultural conversion rate equal to the average, calculated *pro rata temporis*, of the agricultural conversion rates applicable during the month of storage; whereas that specific rate must be fixed each month for the previous month; whereas, however, in the case of the reimbursable amounts applying from 1 January 1999, as a

result of the introduction of the agrimonetary arrangements for the euro from that date, the fixing of the conversion rate should be limited to the specific exchange rates prevailing between the euro and the national currencies of the Member States that have not adopted the single currency;

Whereas application of these provisions will lead to the fixing, for June 1999, of the specific exchange rate for the amount of the reimbursement of storage costs in the various national currencies as indicated in the Annex to this Regulation,

HAS ADOPTED THIS REGULATION:

Article 1

The specific exchange rate to be used for converting the amount of the reimbursement of the storage costs referred to in Article 8 of Regulation (EEC) No 1785/81 into national currency for June 1999 shall be as indicated in the Annex hereto.

Article 2

This Regulation shall enter into force on 3 July 1999.

It shall apply with effect from 1 June 1999.

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

Done at Brussels, 2 July 1999.

For the Commission

Franz FISCHLER

Member of the Commission

⁽¹⁾ OJ L 177, 1.7.1981, p. 4.

⁽²⁾ OJ L 159, 3.6.1998, p. 38.

⁽³⁾ OJ L 349, 24.12.1998, p. 1.

⁽⁴⁾ OJ L 159, 1.7.1993, p. 94.

⁽⁵⁾ OJ L 78, 24.3.1999, p. 9.

ANNEX

to the Commission Regulation of 2 July 1999 fixing, for June 1999, the exchange rate for the amount of the reimbursement of storage costs in the sugar sector

Specific exchange rate		
EUR 1 =	7,43121	Danish kroner
	324,172	Greek drachma
	8,83455	Swedish kroner
	0,650070	Pound sterling

COMMISSION REGULATION (EC) No 1463/1999
of 2 July 1999
amending the import duties in the cereals sector

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 1766/92 of 30 June 1992 on the common organisation of the market in cereals⁽¹⁾, as last amended by Commission Regulation (EC) No 1253/1999⁽²⁾,

Having regard to Commission Regulation (EC) No 1249/96 of 28 June 1996 laying down detailed rules for the application of Council Regulation (EEC) No 1766/92 as regards import duties in the cereals sector⁽³⁾, as last amended by Regulation (EC) No 2519/98⁽⁴⁾, and in particular Article 2 (1) thereof,

Whereas the import duties in the cereals sector are fixed by Commission Regulation (EC) No 1423/1999⁽⁵⁾;

Whereas Article 2, (1) of Regulation (EC) No 1249/96 provides that if during the period of application, the average import duty calculated differs by EUR 5 per tonne from the duty fixed, a corresponding adjustment is to be made; whereas such a difference has arisen; whereas it is therefore necessary to adjust the import duties fixed in Regulation (EC) No 1423/1999,

HAS ADOPTED THIS REGULATION:

Article 1

Annexes I and II to Regulation (EC) No 1423/1999 are hereby replaced by Annexes I and II to this Regulation.

Article 2

This Regulation shall enter into force on 3 July 1999.

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

Done at Brussels, 2 July 1999.

For the Commission

Franz FISCHLER

Member of the Commission

⁽¹⁾ OJ L 181, 1.7.1992, p. 21.

⁽²⁾ OJ L 160, 26.6.1999, p. 18.

⁽³⁾ OJ L 161, 29.6.1996, p. 125.

⁽⁴⁾ OJ L 315, 25.11.1998, p. 7.

⁽⁵⁾ OJ L 166, 1.7.1999, p. 33.

ANNEX I

Import duties for the products covered by Article 10(2) of Regulation (EEC) No 1766/92

CN code	Description	Import duty by land inland waterway or sea from Mediterranean, the Black Sea or Baltic Sea ports (EUR/tonne)	Import duty by air or by sea from other ports ⁽²⁾ (EUR/tonne)
1001 10 00	Durum wheat high quality	22,16	12,16
	medium quality ⁽¹⁾	32,16	22,16
1001 90 91	Common wheat seed	35,76	25,76
1001 90 99	Common high quality wheat other than for sowing ⁽³⁾	35,76	25,76
	medium quality	72,45	62,45
	low quality	90,79	80,79
1002 00 00	Rye	88,38	78,38
1003 00 10	Barley, seed	88,38	78,38
1003 00 90	Barley, other ⁽³⁾	88,38	78,38
1005 10 90	Maize seed other than hybrid	96,96	86,96
1005 90 00	Maize other than seed ⁽³⁾	96,96	86,96
1007 00 90	Grain sorghum other than hybrids for sowing	99,23	89,23

⁽¹⁾ In the case of durum wheat not meeting the minimum quality requirements for durum wheat of medium quality, referred to in Annex I to Regulation (EC) No 1249/96, the duty applicable is that fixed for low-quality common wheat.

⁽²⁾ For goods arriving in the Community via the Atlantic Ocean or via the Suez Canal (Article 2(4) of Regulation (EC) No 1249/96), the importer may benefit from a reduction in the duty of:

— EUR 3 per tonne, where the port of unloading is on the Mediterranean Sea, or

— EUR 2 per tonne, where the port of unloading is in Ireland, the United Kingdom, Denmark, Sweden, Finland or the Atlantic Coasts of the Iberian Peninsula.

⁽³⁾ The importer may benefit from a flat-rate reduction of EUR 14 or 8 per tonne, where the conditions laid down in Article 2(5) of Regulation (EC) No 1249/96 are met.

ANNEX II

Factors for calculating duties

(period from 30 June to 1 July 1999)

1. Averages over the two-week period preceding the day of fixing:

Exchange quotations	Minneapolis	Kansas-City	Chicago	Chicago	Minneapolis	Minneapolis	Minneapolis
Product (% proteins at 12 % humidity)	HRS2. 14 %	HRW2. 11,5 %	SRW2	YC3	HAD2	Medium quality (*)	US barley 2
Quotation (EUR/t)	120,54	99,79	89,73	82,09	146,74 (**)	136,74 (**)	80,37 (**)
Gulf premium (EUR/t)	—	8,25	—0,03	12,29	—	—	—
Great Lakes premium (EUR/t)	12,61	—	—	—	—	—	—

(*) A discount of EUR 10/t (Article 4(1) of Regulation (EC) No 1249/96).

(**) Fob Duluth.

2. Freight/cost: Gulf of Mexico — Rotterdam: EUR 14,25/t; Great Lakes — Rotterdam: EUR 26,06/t.

3. Subsidy within the meaning of the third paragraph of Article 4(2) of Regulation (EC) No 1249/96 : EUR 0,00/t (HRW2)
: EUR 0,00/t (SRW2).

II

(Acts whose publication is not obligatory)

EUROPEAN PARLIAMENT

RESOLUTION

on the accounts of the European Communities in respect of the 1996 financial year

THE EUROPEAN PARLIAMENT,

- Having regard to the ECSC Treaty and in particular Article 78g thereof,
 - Having regard to the EC Treaty and in particular Article 276 (former Article 206) thereof,
 - Having regard to the EAEC Treaty and in particular Article 180b thereof,
 - Having regard to the budget for the 1996 financial year,
 - Having regard to the revenue and expenditure account, the financial analysis and the balance sheet of the European Union for the 1996 financial year (C4-0196/97),
 - Having regard to the Annual Report for 1996 (C4-0599/97)⁽¹⁾ and the special reports of the Court of Auditors and the replies of the Institutions,
 - Having regard to the Council recommendation of 9 March 1998 (C4-0168/98),
 - Having regard to its resolution of 31 March 1998 informing the Commission of the reasons for the postponement of the discharge in respect of the implementation of the general budget of the European Union for the 1996 financial year⁽²⁾,
 - Having regard to its decision of 17 December 1998 not to grant discharge to the Commission in respect of the 1996 financial year⁽³⁾,
 - Having regard to its resolution of 14 January 1999 on improving the financial management of the European Commission⁽⁴⁾ following the refusal of the 1996 discharge,
 - Having regard to the report by the Committee on Budgetary Control (A4-0196/99),
1. Recalls its definitive decision not to grant discharge to the Commission in respect of the 1996 financial year and the reasons therefore as voted by Parliament on 17 December 1998, which are annexed;
 2. Considers that the accounts of the EC budget for the 1996 financial year should now be noted by Parliament so that the work on the accounts of later years may be proceeded with;
 3. Takes note of the following data established by the Commission in order to close the accounts for the financial year 1996:

⁽¹⁾ OJ C 348, 18.11.1997, p. 1.

⁽²⁾ OJ C 138, 4.5.1998, p. 43.

⁽³⁾ Minutes of that date, Part I, point 7.

⁽⁴⁾ Minutes of that date, Part II, point 1.

(ECU)

(a) Revenue: General budget		81 275 072 138,98
— including EFTA/EEA	45 258 019,00	
(b) Expenditure		
— payments made for the financial year	76 165 594 807,11	
— including EFTA/EEA	40 985 655,68	
— appropriations carried over to 1997	1 288 466 623,48	
— EFTA-EEA appropriations carried over	55 300,00	
		77 454 116 730,59
(c) Balance for the financial year 1996 calculated as follows:		
— revenue for the financial year		81 275 072 138,98
— payments from the appropriations for the financial year including EFTA/EEA	76 165 594 807,11 40 985 655,68	
— appropriations carried over to 1997	1 288 466 623,48	
— EFTA-EEA appropriations carried over	55 300,00	
		— 77 454 116 730,59
— appropriations carried over from 1995 which have lapsed		+ 143 860 659,67
— exchange difference in the financial year 1996		+ 423 465 513,01
— overrun on non-differentiated appropriations carried over		
— Commission		00,00
— Other Institutions		— 241,13
Balance for the financial year 1996		4 388 281 339,94
This balance reflects the accounting situation only and does not include expenditure actually incurred during this financial year.		
(d) Utilisation of appropriations for commitment		83 736 599 319,12
(e) Balance sheet as at 31 December 1996		

	Assets	Liabilities
Fixed assets	11 622 101 713,06	
Stocks	100 583 209,71	
Current assets	3 022 732 383,76	
Cash accounts	11 696 726 750,64	
Prepaid expenses	567 563 724,97	
Total	27 009 707 782,14	
Fixed capital		16 343 779 173,98
Short-time liabilities		8 776 630 117,35
Cash accounts		1 599 782 123,84
Accrued expenses		289 516 366,97
Total		27 009 707 782,14

4. Instructs its President to forward this resolution together with its Annex to the Commission, the Council, the Court of Justice, the Court of Auditors, the Economic and Social Committee, the Committee of the Regions, and the European Investment Bank and to have them published in the Official Journal (L series).

ANNEX

Reasons leading to the decision not to grant discharge as voted by Parliament on 17 December 1998 (already adopted by the European Parliament on 17 December 1998 ⁽¹⁾)

THE EUROPEAN PARLIAMENT,

1. Recalls that, for the third year in succession, the European Court of Auditors has declined to provide positive global assurance as to the legality and regularity of the transactions underlying the payments for the financial year ⁽²⁾;
2. Recalls that, on 31 March 1998, the European Parliament expressed deep concern about the many problems in nearly all categories of the budget, amounting to an unacceptably high number of cases where the execution of the budget has been inappropriate, and decided to defer the granting of discharge in respect of the 1996 financial year mainly for the following reasons:
 - (a) the non-execution of the recommendations of its Committee of Inquiry into the Transit System, especially regarding the computerised control system;
 - (b) the lack of democratic accountability in the fight against fraud inside the European Institutions;
 - (c) the lack of coherence and sound financial management which led to a low level of execution of all major foreign policy programmes i.e. Bosnia-Herzegovina, PHARE, TACIS and MED;
 - (d) regarding the agricultural sector, the delay in the implementation of the Integrated Control System and the number of recommendations still not implemented from the BSE Committee;
 - (e) the lack of any precise information as to the results of the proposed measures for job creation in SMEs through the Structural Funds.

Furthermore, considerable concern was expressed over the need for the Commission to redefine its staff policy and review its human resources management in the light of policy priorities, and in particular the custom of delegating public administration prerogatives to third parties;

3. Underlines, with firmness, that the few improvements which have been made so far to fighting fraud in the European Union budget and toughening up management procedures have come from the European Parliament's recommendations;
4. Notes that the Commission has fulfilled the following conditions laid down in its resolution of 31 March 1998:
 - (a) it has made progress in implementing the Committee of Inquiry's recommendations concerning transit;
 - (b) it has taken measures which, after the failures of the last two years, will permit effective implementation of the reconstruction programme in the former Yugoslavia;
 - (c) it has started to implement the staff increase Parliament requested for the Commission unit responsible for clearance of the EAGGF accounts and thereby met the conditions laid down for the approval of clearance of accounts for 1992;
 - (d) it has presented an inventory of all measures aimed at providing aid for small and medium-sized enterprises in the Structural Funds;
 - (e) it has given assurances regarding the implementation of the Integrated Management and Control System in the Member States and has also announced the financial adjustments to be made in respect of the delays;
5. Concludes, however, that the Commission has failed to comply, or to comply satisfactorily, with Parliament's requests in some decisive respects and that three major conditions remain to be fulfilled, as illustrated by recent events;

⁽¹⁾ Minutes of that date, Part I, point 7.

⁽²⁾ Volume II of the Annual Report, p. 8.

Lack of democratic accountability

6. Recalls its resolution of 31 March 1998 on the postponement of the discharge, which calls for:
 - (a) lists of all current internal investigations involving allegations of fraud and corruption on the part of officials of the European institutions to be regularly supplied and found to be adequate;
 - (b) measures to be taken to ensure that the competent national judicial authorities are swiftly and without exception informed of any case of alleged fraud, corruption or any other offence when there is a suspicion that European Union officials might be involved;
7. Points out that in its resolution of 31 March 1998 and, prior to that, in its resolution of 17 February 1998 on the Commission's conduct in respect of alleged fraud and irregularities in the tourism sector ⁽¹⁾ it stated that it would grant the discharge only once the conditions laid down in paragraph 6 have been met;
8. Notes that
 - (a) although the statistics now forwarded by the Commission on cases of fraud and corruption committed by European Union officials reveal that not a single official has yet been convicted, they do not contain any information on the nature and scale of the cases examined;
 - (b) it has still not been ensured that the competent national judicial authorities are notified of each case of suspected fraud, corruption or other offences without delay, in full and without exception, as the recent ECHO case has shown, the Commission having waited more than six months despite warnings from the UCLAF investigators before suspending the main suspect and handing the case over to the judicial authorities;
 - (c) the Commission has not complied with Parliament's request for a proposal for a joint decision of the European Institutions establishing an Anti-Fraud Office (Office de lutte anti-fraude — OLAF), submitting instead a proposal for a Regulation based on Article 235, which signifies a step backwards in this matter since it fragments the terms of reference relating to the fight against fraud and negates the independent right of investigation in the case of internal checks;
9. Notes that the Commission has ignored its repeated calls, in connection with the MED affair, to turn over the entire case to the legal authorities in Belgium, France and Italy, even though the reports by the Court of Auditors and the internal financial audit carried out by the Commission contain clear evidence of actions (improper overlapping of interests, illegal exertion of pressure on officials, manipulation of public tender procedures) which should be examined in the light of criminal law;
10. Notes, with incomprehension and indignation, that even after the MED affair came to light some of the technical aid offices involved, or their proprietors, were awarded further direct or indirect contracts with the Commission;
11. Notes that the procedure chosen by the Commission makes it impossible for effective improvements to be made rapidly in the fight against fraud and that the Commission is thus doing serious harm not only to its own credibility but also to the credibility of all the European Union's Institutions;

Lack of coherence and sound financial management in external policy areas

12. Notes that the significant management errors and irregularities detected during the 1996 financial year and afterwards have not only resulted in major financial losses but have also done serious harm to the European Union's reputation and credibility;
13. Notes that, despite progress in certain respects, the Commission is still by and large incapable of implementing the Community's external policies effectively as the recent report from the European Court of Auditors on the management of nuclear safety programmes within the framework of PHARE and TACIS illustrates;
14. Points out that it called on the Commission in its resolution of 10 April 1997 on the 1995 discharge ⁽²⁾ to take energetic measures to solve the serious administrative problems encountered in the implementation of nuclear safety programmes in Central and Eastern Europe; notes that the Commission has not complied with Parliament's request immediately to set up a task force for this purpose;

⁽¹⁾ OJ C 80, 16.3.1998, p. 36.

⁽²⁾ OJ C 132, 28.4.1997, p. 140.

Lack of effective measures for improved administrative and budgetary management

15. Notes that the Commission has not yet given a comprehensive follow-up to Parliament's request to redefine its staff policy, in particular by submitting realistic estimates of its needs to the budgetary authority, and to review its human resources management in the light of policy priorities, especially enlargement and the requirements in terms of deconcentration which it implies; recalls that a regular screening report has already been requested by Parliament already in its resolution of 5 April 1995 ⁽¹⁾ the guidelines for the 1996 budget;
16. Notes that lack of action has enabled abuses of procedures in the appointment of officials to continue unabated, leading to an incapacity of the Commission to ensure that all applicants are treated equally in its recruitment procedures; notes, moreover, that this appears to be a problem which all the institutions have in common;
17. Notes also that high-profile and recent cases involving certain Members of the Commission with regard to staff appointment are severely damaging the credibility of the Commission;
18. Recalls that, according to the Court of Auditors, the practice of delegating public administration prerogatives to third parties has assumed dangerous and reprehensible proportions and leads to numerous irregularities, and in particular confusions of interests, and a deterioration in the Commission's monitoring of the regularity and effectiveness of expenditure;
19. Considers that the following conclusions can be drawn from these observations arising from the central notion that flaws in management organisation have inevitably led to operational distortions in implementing policies (for example 'mini-budgets');

Parliament's access to information

20. Considers that the right of information accorded to it by Article 206(2) of the Treaty in respect of discharge requires the Commission to submit to it, in their entirety, all documents it considers necessary for the exercise of this responsibility;
21. Believes that the Commission has taken a step backwards, as compared with its former practice, by refusing to make certain basic documents available to Parliament; strongly deplores the communication of a heavily censored report concerning ECHO to render the document illegible, an action considered by many to show contempt of Parliament;
22. Notes that Parliament is still unable to verify the actual magnitude of the irregularities concerning ECHO or to assess the responsibilities or the measures taken to improve administration, since the Commission continues to refuse to forward certain documents;
23. Notes that, as its Committee of Inquiry into the Community Transit System was not informed by the Commission of the real scale of its problems with the computerisation of the transit system, it made an incorrect analysis of the reasons for the delay in the introduction of the system;

Personal responsibility of Commissioners

24. Considers that examples discovered during the discharge procedure have revealed a real concern that irregularities are committed without individual Commissioners perceiving the need to take personal responsibility for such actions;

Weaknesses in the Commission's structure

25. Believes that the discharge procedure has illustrated in many cases a lack of flexibility in personnel management with unacceptable abuses arising from this. Urgent action is required to modernise the structures in preparation for an incoming Commission on 1 January 2000.

⁽¹⁾ OJ C 109, 1.5.1995, p. 46.

DECISION OF THE EUROPEAN PARLIAMENT

of 4 May 1999

giving discharge in respect of the implementation of the budget for the financial year 1997 — Section IV: Court of Justice — Section V: Court of Auditors — Section VI, Part B: Committee of the Regions

(1999/428/EC)

THE EUROPEAN PARLIAMENT,

- Having regard to Article 272(10) of the EC Treaty,
- Having regard to Article 22(2) and (3) of the Financial Regulation,
- Having regard to the revenue and expenditure account and the balance sheet for the 1997 financial year (SEC(98)0521 — C4-0353/98),
- Having regard to the report of the Committee on Budgetary Control (A4-0199/99),

Court of Justice

1. Notes the significant savings obtained by the conclusion of a supplementary agreement to the leasing agreement concerning the annexes to the Court building, following the early payment of ECU 50 million during the previous financial year;
2. Notes the undertaking by the Luxembourg Government to bear the cost of rehousing the occupants of the Court building in a replacement office block for the duration of the restoration and extension work on the Court building, and the cost of removals to the replacement building and of the subsequent return to the Court building when work is completed;
3. Repeats its call on the Court of Justice to improve its financial forecasting (Article 270) and the management of its budgetary resources (Item 1410);
4. Disapproves of the use for the purchase of cars, following an article-to-article transfer, of appropriations intended for computer equipment, which shows inefficient programming of work in the drafting of the budget;

Court of Auditors

5. Recalls that the total number of new posts authorised in 1997 and 1998 is intended to guarantee stability in the establishment plan up to and including the year 2001;

6. Considers that certain activities (Chapter 15), for which the appropriations allocated were judged insufficient by the Court of Auditors, could have benefited from the large volume of funds arising partly as a result of the favourable movement in the ecu-Luxembourg franc conversion rate, thus helping to reduce the amount of appropriations cancelled;

Committee of the Regions

7. Expresses its displeasure at the haphazard programming of the activities of the Committee of the Regions, which necessitated a major article-to-article transfer at the very beginning of the 1997 financial year;
8. Calls on the Committee of the Regions to improve significantly the quality of its budgetary forecasting to enable optimum use to be made of the financial resources allocated to it by the budgetary authority;
9. Recalls its request to the Court of Auditors to investigate the appropriateness and effectiveness of the measures taken by the Committee of the Regions, to ensure that the irregularities identified in the 1996 annual report do not recur; requests the Court of Auditors to submit a report on this matter by 30 September 1999;
10. Gives discharge to the Registrar of the Court of Justice and the Secretaries-General of the Court of Auditors and the Committee of the Regions in respect of the implementation of their budgets for the 1997 financial year;
11. Instructs its President to forward this decision to the Institutions and the advisory body concerned and to arrange for its publication in the Official Journal (L series).

The Secretary-General

Julian PRIESTLEY

The President

José María GIL-ROBLES

DECISION OF THE EUROPEAN PARLIAMENT

of 4 May 1999

giving discharge to the Commission in respect of the financial management of the sixth European Development Fund for the financial year 1997

(1999/429/EC)

THE EUROPEAN PARLIAMENT,

- Having regard to the EC Treaty,
 - Having regard to the third ACP-EEC Convention ⁽¹⁾,
 - Having regard to the balance sheets and accounts of the sixth and seventh European Development Funds for the financial year 1997 (COM(98) 0442),
 - Having regard to the report of the Court of Auditors concerning the financial year 1997 including the report on the activities of the sixth and seventh European Development Funds and the replies of the institutions (C4-0676/98) ⁽²⁾,
 - Having regard to special report No 24/98 of the Court of Auditors concerning risk capital operations financed from the resources of the European Development Funds, and the replies of the Commission ⁽³⁾,
 - Having regard to the Recommendation of the Council of 25 February 1999 (6321/99 — C4-0185/99),
 - Having regard to the declaration of the Council on the statement of assurance of the Court of Auditors relating to the activities of the sixth and seventh European Development Funds (6557/99 — C4-0187/99),
 - Having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on Development and Cooperation (A4-0198/99),
1. Grants discharge to the Commission in respect of the financial management of the sixth European Development Fund for the financial year 1997 on the basis of the following amounts:

BALANCE SHEET OF THE SIXTH EDF AT 31 DECEMBER 1997

(ECU 1 000)

Assets	Situation as at 31.12.1997
Long-term	
Initial allocation	7 500 000
EIB special contribution	60 000
Current	
Treasury advance to seventh EDF	689 812
Advances	17 907
Cash at bank	421 547
Total assets	1 129 267

⁽¹⁾ OJ L 86, 31.3.1986.

⁽²⁾ OJ C 349, 17.11.1998.

⁽³⁾ OJ C 3 89, 14.12.1998.

Liabilities	
Fund capital	
Initial allocation	7 500 000
EIB special contribution	60 000
Other resources	361 614
Expenditure paid	
Expenditure already booked	(6 777 641)
Expenditure to be regularised	(14 730)
Creditors	
Revenue to be regularised	25
Total liabilities	1 129 267

USE OF RESOURCES — SIXTH EDF AT 31 DECEMBER 1997

Breakdown of funds

(ECU)

	Initial appropriation	Resources or deductions at 31.12.1996	Resources or deductions during 1997	New situation
Total ACP	7 400 000 000,00	416 153 821,96	1 933 663,16	7 818 087 485,12
Total OCT	100 000 000,00	3 526 646,39	0,00	103 526 646,39
Total	7 500 000 000,00	419 680 468,35	1 933 663,16	7 921 614 131,51

- Records its observations in the resolution which forms part of this decision;
- 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 (L series).

The Secretary-General

Julian PRIESTLEY

The President

José María GIL-ROBLES

DECISION OF THE EUROPEAN PARLIAMENT

of 4 May 1999

giving discharge to the Commission in respect of the financial management of the seventh European Development Fund for the financial year 1997

(1999/430/EC)

THE EUROPEAN PARLIAMENT,

- Having regard to the EC Treaty,
 - Having regard to the fourth ACP-EEC Convention ⁽¹⁾,
 - Having regard to the balance sheets and accounts of the sixth and seventh European Development Funds for the financial year 1997 (COM(98) 0442),
 - Having regard to the report of the Court of Auditors concerning the financial year 1997 including the report on the activities of the sixth and seventh European Development Funds and the replies of the institutions (C4-0676/98) ⁽²⁾,
 - Having regard to the recommendation of the Council of 25 February 1999 (6322/99 — C4-0186/98),
 - Having regard to the declaration of the Council on the statement of assurance of the Court of Auditors relating to the activities of the sixth and seventh European Development Funds (6557/99 — C4-0187/99),
 - Having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on Development and Cooperation (A4-0198/99),
1. Grants discharge to the Commission in respect of the financial management of the seventh European Development Fund for the financial year 1997 on the basis of the following amounts:

BALANCE SHEET OF SEVENTH EDF AT 31 DECEMBER 1997

(ECU 1 000)

Assets	Situation as at 31.12.1997
Long-term	
Initial allocation	10 940 000
Contributions received	(4 999 888)
Current	
Debtors	0
Cash at bank	0
Total assets	5 940 112

⁽¹⁾ OJ L 229, 17.8.1991.

⁽²⁾ OJ C 349, 17.11.1998.

Liabilities	
Fund capital	
Initial allocation	10 940 000
Other resources	885 288
Expenditure	
Expenditure already booked	(6 574 988)
Creditors	
Treasury advance from sixth EDF	689 812
Total liabilities	5 940 112

USE OF RESOURCES — SEVENTH EDF AT 31 DECEMBER 1997

Breakdown of funds

(ECU)

	Initial appropriation	Resources or deductions at 31.12.1996	Resources or deductions during 1997	New situation
Total ACP	10 800 000 000,00	809 806 742,19	9 610 289,25	11 619 417 031,44
Total OCT	140 000 000,00	14 800 964,10	0,00	154 800 964,10
Sundry revenue	0,00	51 681 247,75	— 610 747,96	51 070 499,79
Total	10 940 000 000,00	876 288 954,04	8 999 541,29	11 825 288 495,33

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 (L series).

The Secretary-General

Julian PRIESTLEY

The President

José María GIL-ROBLES

RESOLUTION

containing the observations which form part of the decisions granting discharge to the Commission in respect of the financial management of the sixth and seventh European Development Funds for the financial year 1997

THE EUROPEAN PARLIAMENT,

- Having regard to Articles 189 and 276 of the EC Treaty,
 - Having regard to Articles 73 and 77 of the Financial Regulations applicable respectively to the sixth and seventh EDFs, under which the Commission is required to take all appropriate steps to act on the observations appearing in discharge decisions,
 - Having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on Development and Cooperation (A4-0198/99),
1. Welcomes the positive Statement of Assurance provided by the Court of Auditors; asks the Court and the Commission however jointly to address the problems giving rise to a number of 'non-opinions' in the Statement of Assurance.
-

DECISION OF THE EUROPEAN PARLIAMENT**of 4 May 1999****giving discharge to the Commission in respect of the management of the ECSC for the financial year 1997**

(1999/431/ECSC)

THE EUROPEAN PARLIAMENT,

— Having regard to the amounts shown below, contained in the accounts of the ECSC as at 31 December 1997 ⁽¹⁾, the report of the Court of Auditors for 1997 concerning the ECSC, together with the Commission's replies (C4-0055/99) ⁽²⁾, confirming that the accounts present a true picture of the assets and financial situation of the European Coal and Steel Community at 31 December 1997, and the results of ECSC operations for the financial year ending on the same date,

1. Gives the Commission discharge in respect of the management of the ECSC for the figures relating to the implementation of the budget for the 1997 financial year, shown below;
2. Instructs its Parliament to forward this decision and the resolution containing its comments to the Commission, the Council, the Court of Auditors and the ECSC Consultative Committee and to have them published in the Official Journal (L series).

⁽¹⁾ OJ C 225, 13.8.1998, p. 3.

⁽²⁾ OJ C 352, 18.11.1998, p. 1.

ECSC BALANCE SHEET AT 31 DECEMBER 1997

ASSETS

(ECU)

	31 December 1997	31 December 1996
Balance with central banks	555 027	602 921
Loans/advances to credit institutions	2 120 510 437	2 917 639 952
Loans/advances to customers	1 925 994 228	2 422 520 347
Bonds/other fixed income securities	1 623 506 318	1 447 389 772
Tangible and intangible assets	2 623 844	3 412 827
Other assets	87 399 574	20 146 111
Prepayments and accrued income	<u>169 427 311</u>	<u>198 377 594</u>
TOTAL ASSETS	5 930 016 739	7 010 089 524
Off balance sheet commitments	590 786 635	1 684 494 717

LIABILITIES

(ECU)

	31 December 1997	31 Decembre 1996
Amounts owed to credit institutions	2 277 710 073	2 542 395 630
Debts evidenced by certificates	1 359 610 749	2 134 840 697
Other liabilities	12 788 060	78 273 662
Accruals and deferred income	121 190 289	159 831 193
Provisions for liabilities and charges	87 376 377	75 213 372
Commitments for ECSC operating budget	<u>853 779 193</u>	<u>1 059 928 511</u>
Total liabilities vis-à-vis third parties	4 712 454 741	6 050 483 065
Provisions for financing operating budget	441 712 926	207 586 988
Provisions for large exposures	27 000 000	36 000 000
Reserves	745 678 210	712 716 452
Value adjustment reserve	313 119	1 060 011
Surplus brought forward	537 606	132 487
Surplus for the financial year	<u>2 320 137</u>	<u>2 110 521</u>
Net total	1 217 561 998	959 606 459
TOTAL LIABILITIES	5 930 016 739	7 010 089 524
Off balance sheet commitments	712 444 915	3 578 156 001

PROFIT AND LOSS ACCOUNTS FOR YEAR ENDING 31 DECEMBER 1997

CHARGES

(ECU)

	31 December 1997	31 December 1996
Interest payable and similar charges	331 419 509	580 314 585
Commissions payable	844 743	1 264 272
Net losses on financial operations	15 931 380	7 939 476
Administrative expenditure	5 000 000	5 000 000
Value adjustments (tangible assets)	573 251	777 962
Other operating charges	382 650	382 568
Value adjustments (loans/advances/provisions)	<u>9 190 689</u>	<u>61 899 378</u>
Total operating charges	363 342 222	657 578 241
Allocation to the value adjustment reserve	0	1 060 011
Extraordinary charges	580 380	4 593 762
Conversion difference	746 892	0
Legal commitments for the financial year	180 869 553	201 176 900
Allocation to provision for operating budget	274 000 000	73 131 189
Allocation to the guarantee fund	<u>31 256 356</u>	<u>19 000 000</u>
Total charges	850 795 403	956 540 103
Surplus for the financial year	<u>2 320 137</u>	<u>2 110 521</u>
TOTAL	853 115 540	958 650 624

INCOME

(ECU)

	31 December 1997	31 December 1996
Interest received and similar income	420 240 962	699 872 042
Net profit on financial operations	13 235 896	29 031 637
Value adjustment (loans/advances/provisions)	46 198 844	22 092 016
Other operating income	<u>22 507 685</u>	<u>1 544 770</u>
Total operating income	502 183 387	752 540 465
Exchange differences	0	1 060 011
Withdrawal from the value adjustment reserve	746 892	0
Income relating to operating budget	301 054 072	190 427 105
Transfer from provision for operating budget	49 131 189	14 623 043
Transfer from Guarantee Funds/Special reserve	<u>0</u>	<u>0</u>
TOTAL INCOME	853 115 540	958 650 624

IMPLEMENTATION OF THE ECSC OPERATING BUDGET

OUTTURN		(ECU)	
	31 December 1997	31 December 1996	
<i>Expenditure</i>			
Administrative expenditure	5 000 000	5 000 000	
Legal commitments	180 869 553	201 176 900	
Financing of future operational budgets	<u>274 000 000</u>	<u>0</u>	
Total	459 869 553	206 176 900	
<i>Revenue</i>			
Levy	101 640 567	95 872 589	
Fines	0	0	
Interest subsidies	4 168 145	4 336 252	
Miscellaneous	0	9 397	
Cancellations of legal commitments	195 235 395	89 966 808	
Surplus from previous budget	49 131 189	14 623 043	
Net balance for the year	<u>109 694 257</u>	<u>50 500 000</u>	
Total	459 869 553	255 308 089	
BUDGET OUTTURN	0	49 131 189	

RESULTS FOR FINANCIAL YEAR		(ECU)	
	31 December 1997	31 December 1996	
Result from non-budgetary operations after deducting the net balance allocated to the operating budget	33 476 493	45 110 521	
Outturn of the budget	<u>0</u>	<u>49 131 189</u>	
Total	33 576 493	94 241 710	
Allocation to provision for operating budget	0	-73 131 189	
Allocation to the Guarantee Fund	<u>-31 256 356</u>	<u>-19 000 000</u>	
RESULT BEFORE ALLOCATION	2 320 137	2 110 521	

The Secretary-General
Julian PRIESTLEY

The President
José María GIL-ROBLES

RESOLUTION

on the financial statements of the European Coal and Steel Community at 31 December 1997 and on the 1997 annual report of the Court of Auditors on the ECSC, together with the Commission's replies

THE EUROPEAN PARLIAMENT,

- Having regard to the ECSC financial statements for the 1997 financial year, submitted by the Commission ⁽¹⁾, and in particular the balance sheet and profit and loss accounts of the ECSC at 31 December 1997,
 - Having regard to the report of the Court of Auditors on the financial statements of the ECSC at 31 December 1997 ⁽²⁾ and the 1997 annual report of the Court of Auditors on the ECSC, together with the Commission's replies (C4-0055/99) ⁽³⁾,
 - Having regard to the report of the Committee on Budgetary Control (A4-0132/99),
- A. Whereas the Court of Auditors concludes that the financial statements of the ECSC at 31 December 1997 give an accurate picture of the assets, of the financial situation and of the results of its operations for the financial year ending on the same date;
 - B. Whereas the Court of Auditors states that the legality and regularity of the transactions, on the whole, are adequately guaranteed and proposes a positive statement of assurance;
 - C. Whereas in the run up to the expiry of the Treaty of Paris in the year 2002 as the activities of the ECSC are steadily being wound down, its solvency ratio reached 28,3 % at the end of 1997, a step closer to its stated target of 100 % in 2002, partly due to an increase in the Guarantee Fund and a decrease in the volume of outstanding loans;
 - D. Whereas preparations are under way to ensure that upon expiry of the Treaty in 2002, the revenue from outstanding reserves will be used for a research fund for sectors related to the coal and steel industries;
1. Notes the comments of the Court of Auditors and the reply of the Commission and is pleased that the report of the former contains no criticism and that a positive statement of assurance has been proposed;
 2. Observers that as the ECSC approaches its 50 year milestone of 2002, the Commission continues to manage it in a financially prudent manner, retains experienced staff and devotes adequate resources to ensure that quality control is maintained until the end;
 3. Notes the statement of the Court of Auditors that the solvency ratio of the ECSC should be monitored up to and beyond the expiry date of the Treaty of Paris, thereby ensuring that remaining borrowings can be serviced;
 4. Understands that the strategy for disposing of ECSC buildings around the world is being implemented, with the completion of the transfer of the Washington building in 1997 and calls for the transfer of buildings in Canberra, Lisbon, Windhoek and Milan to be concluded shortly;
 5. Considers that issues which were of concern in past years such as lending to Eurotunnel, ECSC finance to the Danish 'Great Belt', compliance with conditions laid down for interest-rate subsidies aimed at job creation and the effectiveness of reporting and monitoring arrangements connected with global loans, have been addressed in the interim period.

⁽¹⁾ OJ C 255, 13.8.1998, p. 3.

⁽²⁾ OJ C 255, 13.8.1998, p. 28.

⁽³⁾ OJ C 352, 18.11.1998, p. 1.

DECISION OF THE EUROPEAN PARLIAMENT

of 4 May 1999

giving 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 1997 financial year

(1999/432/EC)

THE EUROPEAN PARLIAMENT,

- Having regard to the EC Treaty and in particular Article 276 thereof,
- Having regard to the report of the Court of Auditors on the financial statements and management of the European Foundation for the Improvement of Living and Working Conditions (Dublin Foundation) for the financial year 1997, and the Foundation's reply thereto (C4-0054/99) ⁽¹⁾,
- Having regard to the Council Recommendation of 11 February 1999 (5913/99 – C4-0149/99),
- Having regard to the report of the Committee on Budgetary Control (A4-0163/99),
- A. Whereas the Court of Auditors finds that the financial statements for the financial year ended 31 December 1997 are reliable and the underlying transactions are, as a whole, legal and regular;
- 1. Notes the following figures for the accounts of the European Foundation for the Improvement of Living and Working Conditions:

1997 FINANCIAL YEAR

(ECU 1 000)

(a) Revenue	13 646
1. Subsidy from the Commission	13 451
2. Miscellaneous revenue	146
3. Revenue from services rendered against payment	49
(b) Expenditure	13 833
<i>Staff expenditure</i>	
1. Payments for the year	6 617
2. Appropriations carried over	7
<i>Administrative expenditure</i>	
1. Payments for the year	898
2. Appropriations carried over	145
<i>Operating expenditure</i>	
1. Payments for the year	2 954
2. Appropriations carried over	3 212
Balance for the year	– 24
Outturn for the year (a) – (b)	– 187
Appropriations carried over from the previous year which lapse	159
Exchange differences for the year	4

⁽¹⁾ OJ C 406, 28.12.1998, p. 12.

2. Acknowledges the positive steps taken by the Foundation to resolve remaining technical problems affecting the separation of duties between the authorising officer and the accounting officer and the implementation of a new decentralised financial system;
3. Welcomes the adoption of a Memorandum of Understanding in order to establish structured cooperation between the management boards of the Foundation for the Improvement of Working and Living Conditions and the European Agency for Health and Safety;
4. Encourages efforts made by the Foundation to improve day-to-day management of imprest accounts by the establishment of clear definitions, the application of strict guidelines to reduce mission expenses and improvements in procedures for establishing the annual budget as regards study contracts;
5. Gives 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 1997 financial year, on the basis of the report of the Court of Auditors;
6. 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 (L series).

The Secretary-General

Julian PRIESTLEY

The President

José María GIL-ROBLES

DECISION OF THE EUROPEAN PARLIAMENT

of 4 May 1999

giving 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 1997 financial year

(1999/433/EC)

THE EUROPEAN PARLIAMENT,

- Having regard to the EC Treaty and in particular Article 276 thereof,
 - Having regard to the report of the Court of Auditors on the financial statements and management of the European Centre for the Development of Vocational Training (Cedefop—Salonica) for the 1997 financial year and the Centre's reply thereto (C4-0053/99) ⁽¹⁾,
 - Having regard to the Council Recommendation of 11 February 1999 (5912/99—C4-0148/99),
 - Having regard to the report of the Committee on Budgetary Control (A4-0163/99),
- A. Whereas the Court of Auditors finds that the financial statements for the financial year ended 31 December 1997 are reliable and the underlying transactions are, as a whole, legal and regular;
1. Notes the following figures for the accounts of the European Centre for the Development of Vocational Training:

1997 FINANCIAL YEAR	(ECU 1 000)
(a) Revenue	13 808
1. Subsidy from the Commission	13 522
2. Miscellaneous revenue	152
3. Revenue from services rendered against payment	134
(b) Expenditure	13 931
<i>Staff expenditure</i>	
1. Payments for the year	5 579
2. Appropriations carried over	541
<i>Administrative expenditure</i>	
1. Payments for the year	981
2. Appropriations carried over	2 067
<i>Operating expenditure</i>	
1. Payments for the year	2 544
2. Appropriations carried over	2 204
<i>Appropriations carried over</i>	
(Article 6(3) and Article 3(2))	15
Balance for the year	0
Outturn for the year (a)–(b)	– 123
Appropriations carried over from the previous year and annuled	199
Exchange differences for the year	– 61
Appropriations carried over (Article 6(3) and Article 3(2))	– 1
Cancellation of established entitlement	– 14

⁽¹⁾ OJ C 406, 28.12.1998, p. 1.

2. Welcomes the introduction of a new budgetary and accounting system, steps taken to reduce reliance on imprest accounts, the adoption of a new staff policy and the submission of bi-annual progress reports to Parliament on the state of new premises which the Centre will occupy in 1999;
3. Gives 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 1997 financial year;
4. 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 (L series).

The Secretary-General

Julian PRIESTLEY

The President

José María GIL-ROBLES

(Acts adopted pursuant to Title V of the Treaty on European Union)

COUNCIL DECISION

of 2 July 1999

concerning the appointment of the Special Representative of the European Union to act as Coordinator of the Stability Pact for South-Eastern Europe

(1999/434/CFSP)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on European Union, and in particular Article 18(5) thereof,

Whereas:

- (1) On 10 June 1999 the Foreign Ministers of the Member States of the European Union and the Commission of the European Communities, together with the other participants in the Stability Pact for South-Eastern Europe agreed to establish a Stability Pact for South-Eastern Europe, hereinafter called the 'Stability Pact';
- (2) Point 13 of the Stability Pact document states that the Stability Pact will have a Special Coordinator, who will be appointed by the European Union, after consultation with the OSCE Chairman in Office and other participants; these consultations have been carried out;
- (3) In such circumstances the Union deems it appropriate to appoint immediately a Special Representative to act as Coordinator of the Stability Pact;
- (4) The Decision appointing the Special representative should have a temporary character, while a joint action confirming such nomination should be adopted as soon as possible and in any case by the end of July 1999,

HAS ADOPTED THIS DECISION:

Article 1

1. Mr Bodo Hombach is hereby appointed EU Special Representative to carry out the functions of Special Coordinator for the Stability Pact for South-Eastern Europe according to the arrangements provided for in point 13 of the Stability Pact document.

2. The mandate of the Special Representative is:
 - to chair the South-Eastern Europe Regional Table;
 - to promote achievement of the Pact's objectives within and between the individual countries;
 - to participate in the High Level Steering Group of the donors coordination process.

Article 2

The Council will adopt as soon as possible a Joint Action confirming the appointment and the mandate and indicating the duration, means (in particular diplomatic, material and financial), procedures and conditions concerning the implementation of the Special Representative's mandate.

Article 3

Only expenses for travel and accommodation, incurred by the EU Special Representative during the period from appointment until the adoption of the joint action referred to in Article 2, will be covered in accordance with the rules applicable to the General Budget of the European Union.

Article 4

This Decision shall take effect on the date of its adoption.

The appointment will expire on 31 July 1999, unless confirmed by the joint action to be adopted in accordance with Article 2.

Article 5

This Decision shall be published in the Official Journal.

Done at Brussels, 2 July 1999.

For the Council

The President

T. HALONEN