

## Reports and opinions of the Court of Auditors (1995–2000)

**Caption:** Reports and opinions adopted by the Court of Auditors during the period from 1995 to 2000. List included in Annex II of the Annual Report on the financial year 1999. Each annual report contains the list of acts adopted by the Court over the last five years.

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## Annual Report concerning the financial year 1999

### ANNEX II

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

The Court of Auditors is required by the terms of the Treaties to produce an annual report. It is also required, by the Treaties and other regulations, to produce annual reports on certain Community bodies and activities. The Treaties further give the Court the power to submit observations on specific questions and to deliver opinions at the request of one of the institutions. The reports and opinions adopted by the Court during the last five years are listed below.

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#### TitlePublication

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#### Reports and opinions adopted during 2000

##### Annual reports and statements of assurance

Twenty-third annual report concerning the financial year 1999:

- Report and statement of assurance on activities financed from the general budget
- Report and statement of assurance on the activities of the sixth, seventh and eighth EDFs

Published in this OJ

##### Special reports

Own resources

- Special Report No 17/2000 on the Commission's control of the reliability and comparability of the Member States' GNP data

In the process of being published

Common agricultural policy

- Special Report No 1/2000 on classical swine fever
- Special Report No 8/2000 on the Community measures for the disposal of butterfat
- Special Report No 11/2000 on the support scheme for olive oil

OJ C 85, 23.3.2000

OJ C 132, 12.5.2000

OJ C 215, 27.7.2000

- Special Report No 14/2000 on 'greening the CAP'

In the process of being published

Structural measures

- Special Report No 3/2000 on the European Social Fund and the European Agricultural Guidance and Guarantee Fund (Guidance Section) — Measures to assist the employment of young persons  
OJ C 100, 7.4.2000

- Special Report No 7/2000 on the International Fund for Ireland and the Special Support Programme for Peace and Reconciliation in Northern Ireland and the border counties of Ireland (1995 to 1999)  
OJ C 146, 25.5.2000

- Special Report No 15/2000 on the Cohesion Fund  
OJ C 279, 2.10.2000

#### Internal policies

- Special Report No 10/2000 on the public contracts awarded by the Joint Research Centre  
OJ C 172, 21.6.2000

- Special Report No 9/2000 on trans-European networks (TEN) — telecommunications  
OJ C 166, 15.6.2000

#### External aid

- Special Report No 2/2000 on aid given by the European Union to Bosnia-Herzegovina with a view to restoring peace and the rule of law  
OJ C 85, 23.3.2000

- Special Report No 4/2000 on rehabilitation actions for ACP countries as an instrument to prepare for normal development aid  
OJ C 113, 19.4.2000

- Special Report No 12/2000 on the management by the Commission of European Union support for the development of human rights and democracy in third countries  
OJ C 230, 10.8.2000

- Special Report No 16/2000 on tendering procedures for service contracts under the Phare and Tacis programmes  
In the process of being published

- Special Report No 18/2000 concerning the programme to supply agricultural products to the Russian Federation  
In the process of being published

- Special Report No 19/2000 on the management by the Commission of the programme of assistance to Palestinian society  
In the process of being published

#### Administrative expenditure

- Special Report No 5/2000 on the Court of Justice's expenditure on buildings (Annexe buildings 'Erasmus', 'Thomas More' and 'Annexe C')  
OJ C 109, 14.4.2000

- Special Report No 13/2000 on the expenditure of the European Parliament's political groups  
OJ C 181, 28.6.2000

#### Financial instruments and banking activities

- Special Report No 6/2000 concerning the granting by the Community of interest subsidies on loans by the European Investment Bank to small and medium-sized enterprises, through its temporary lending facility  
OJ C 152, 31.5.2000

#### Special annual reports

- Report on the operational efficiency of the management of the European Monetary Institute and the European Central Bank for the financial year 1998  
OJ C 133, 12.5.2000

- Report on the financial statements of the ECSC at 31 December 1999  
In the process of being published

- Report on the financial statements of the Euratom Supply Agency  
Not published in OJ

- Report on the 1999 JET accounts  
Not published in OJ

- Special Annual Report on the financial statements relating to the management by the Secretary-General/High Representative of the Council of contracts concluded by him on behalf of certain Member States and concerning the installation and the functioning of the Help Desk Server of the Management Unit and of the Sirene Network Phase II ('Schengen contracts') for the period 3 May to 31 December 1999  
Not published in OJ

- Report on the financial statements of the European Agency for the Evaluation of Medicinal Products (EAEMP — London) for the financial year ended 31 December 1999  
Available on the Internet

- Report on the financial statements of the Office for Harmonisation in the Internal Market (OHIM, Alicante) for the financial year ended 31 December 1999  
In the process of being published

- Report on the financial statements of the European Environment Agency (EEA, Copenhagen) for the financial year ended 31 December 1999  
In the process of being published

- Report on the financial statements of the European Agency for Safety and Health at Work (EASH, Bilbao) for the financial year ended 31 December 1999  
In the process of being published

- Report on the financial statements of the European Training Foundation (ETF, Turin) for the financial year ended 31 December 1999  
In the process of being published

- Report on the financial statements of the Community Plant Variety Office (CPVO, Angers) for the financial

year ended 31 December 1999

In the process of being published

Report on the financial statements of the European Foundation for the Improvement of Living and Working Conditions (Dublin Foundation) for the financial year ended 31 December 1999 In the process of being published

Report on the financial statements of the Translation Centre for the Bodies of the European Union (TCBEU, Luxembourg) for the financial year ended 31 December 1999

In the process of being published

Annual report on the ECSC for the financial year 1999

In the process of being published

### **Opinions**

Opinion No 1/2000 on a proposal for a Council Regulation amending the Financial Regulation of 21 December 1977 and separating the internal audit function from the *ex ante* financial control function (fifth paragraph of Article 24 of the Financial Regulation)

In the process of being published

Opinion No 1/2000 on a proposal to amend the Financial Regulation of the Community Plant Variety Office (CPVO, Angers)

Not published in OJ

## **Reports and opinions adopted during 1999**

### **Annual reports and statements of assurance**

Twenty-second annual report concerning the financial year 1998:

- Report and statement of assurance on the activities financed from the general budget
- Report and statement of assurance on the activities of the sixth, seventh and eighth EDFs

OJ C 349, 3.12.1999

### **Special reports**

Own resources

- Special Report No 8/99 on securities and guarantees provided for in the Community Customs Code to protect the collection of traditional own resources

OJ C 70, 10.3.2000

Common agricultural policy

- Special Report No 1/99 concerning the aid for the use of skimmed milk and skimmed-milk powder as animal feed

OJ C 147, 27.5.1999

- Special Report No 2/99 on the effects of the CAP reform in the cereals sector

OJ C 192, 8.7.1999

## Structural measures

- Special Report No 6/99 concerning the principle of additionality  
OJ C 68, 9.3.2000
- Special Report No 7/99 concerning the development of industrial sites  
OJ C 68, 9.3.2000

## Internal policies

- Special Report No 9/99 concerning research activities in the field of agriculture and fisheries — FAIR programme ('Fisheries, agriculture and agro-industrial research')  
OJ C 92, 30.3.2000

## External aid

- Special Report No 4/99 concerning financial aid to the overseas countries and territories under the sixth and seventh EDFs  
OJ C 276, 29.9.1999
- Special Report No 5/99 concerning Phare cross-border cooperation (1994 to 1998)  
OJ C 48, 21.2.2000

## Financial instruments and banking activities

- Special Report No 3/99 on the management and control of interest-rate subsidies by the Commission  
OJ C 217, 29.7.1999

## Special annual reports

- Report on the financial statements of the ECSC at 31 December 1998  
OJ C 240, 25.8.1999
- Annual report on the ECSC for the financial year 1998  
OJ C 338, 25.11.1999
- Report on the 1998 accounts of the Euratom Supply Agency  
Not published in OJ
- Report on the 1998 JET financial statements  
Not published in OJ
- Report on the financial statements of the European Foundation for the Improvement of Living And Working Conditions (Dublin Foundation) for the financial year ended 31 December 1998  
OJ C 372, 22.12.1999
- Report on the financial statements of the European Centre for the Development of Vocational Training (Cedefop, Thessalonica) for the financial year ended 31 December 1998  
OJ C 372, 22.12.1999

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| Report on the accounts of the European Schools for the financial year 1998  | Not published in OJ  |
| Report on the operational efficiency of the management of the European Monetary Institute for the financial year 1997   | OJ C 164, 10.6.1999  |
| Report on the financial statements of the Community Plant Variety Office (CPVO, Angers) for the financial year ended 31 December 1998                               | OJ C 372, 22.12.1999 |
| Report on the financial statements of the Office for Harmonisation in the Internal Market (OHIM, Alicante) for the financial year ended 31 December 1998            | OJ C 372, 22.12.1999 |
| Report on the financial statements of the European Agency for Safety and Health at Work (EASH, Bilbao) for the financial year ended 31 December 1998                | OJ C 372, 22.12.1999 |
| Report on the financial statements of the European Environment Agency (EEA, Copenhagen) for the financial year ended 31 December 1998                               | OJ C 372, 22.12.1999 |
| Report on the financial statements of the European Monitoring Centre for Drugs and Drug Addiction (EMCDDA, Lisbon) for the financial year ended 31 December 1998    | OJ C 372, 22.12.1999 |
| Report on the financial statements of the European Agency for the Evaluation of Medicinal Products (EAEMP, London) for the financial year ended 31 December 1998    | OJ C 372, 22.12.1999 |
| Report on the financial statements of the Translation Centre for the Bodies of the European Union (TCBEU, Luxembourg) for the financial year ended 31 December 1998 | OJ C 372, 22.12.1999 |
| Report on the financial statements of the European Training Foundation (ETF, Turin) for the financial year ended 31 December 1998                                   | OJ C 372, 22.12.1999 |
| Report on the financial statements of the European Monitoring Centre on Racism and Xenophobia (Vienna) (period 1 May to 31 December 1998)                           | OJ C 372, 22.12.1999 |

### **Opinions**

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| Opinion No 1/99 on a proposal for an amendment of the Financial Regulation of the European Monitoring Centre for Drugs and Drug Addiction (OEDT, Lisbon) | Not published in OJ |
| Opinion No 2/99 on the amended proposal for a Council Regulation (EC, Euratom) concerning investigations conducted by the Fraud Office                   | OJ C 154, 1.6.1999  |

Opinion No 3/99 on an amended proposal for a Council Regulation (EC, ECSC, Euratom) amending the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities (proposal presented by the Commission in document COM(1998) 676 final 98/0130 (CNS) of 20 November 1998)

OJ C 154, 1.6.1999

Opinion No 4/99 on a proposal for an amendment to the Financial Regulation of the European Agency for Safety and Health at Work (EASH, Bilbao)

Not published in OJ

Opinion No 5/99 on the additional voluntary pension scheme and fund for Members of the European Parliament

Not published in OJ

Opinion No 6/99 concerning the draft amendment of the Obnova Regulation with a view to the creation of an agency for the reconstruction of Kosovo

Not published in OJ

Opinion No 7/99 concerning a proposal to amend the Financial Regulation of the Translation Centre for the Bodies of the European Union (TCBEU, Luxembourg)

Not published in OJ

Opinion No 8/99 on a Council proposal for a decision concerning the European Union's system of own resources [document COM(1999) 333 final 99/0139 (CNS)]

OJ C 310, 28.10.1999

Opinion No 9/99 on a proposal for a Council Regulation (EC) on budgetary discipline [document COM(1999) 364 final 99/0151 (CNS)]

OJ C 334, 23.11.1999

### **Reports and opinions adopted during 1998**

#### **Annual reports and statements of assurance**

Twenty-first annual report concerning the financial year 1997:

- Report and statement of assurance on the activities financed from the general budget
- Report and statement of assurance on the activities of the sixth and seventh EDFs

OJ C 349, 17.11.1998

#### **Special Reports**

Own resources

- Special Report No 6/98 concerning the assessment of the systems of resources based on VAT and GNP

OJ C 241, 31.7.1998

- Special Report No 9/98 concerning the protection of the financial interests of the European Union in the field of VAT on intra-Community trade

OJ C 356, 20.11.1998

- Special Report No 13/98 concerning the use of risk-analysis techniques in customs control and the clearance of goods OJ C 375, 3.12.1998



## Common agricultural policy

- Special Report No 2/98 on the Commission's Decisions of 23 April 1997 and 30 July 1997 on the clearance of accounts for 1993 of guarantee expenditure for agriculture of the European Agricultural Guidance and Guarantee Fund (EAGGF)  
OJ C 121, 20.4.1998
- Special Report No 4/98 on importation at reduced rate of levy into the Community and disposal of New Zealand milk products and Swiss cheese  
OJ C 127, 24.4.1998 and OJ C 191, 18.6.1998
- Special Report No 19/98 concerning the Community financing of certain measures taken as a result of the BSE crisis  
OJ C 383, 9.12.1998
- Special Report No 20/98 on the audit of physical checks of agricultural products receiving export refunds  
OJ C 375, 3.12.1998
- Special Report No 21/98 concerning the accreditation and certification procedure as applied to the 1996 clearance of accounts for EAGGF-Guarantee expenditure  
OJ C 389, 14.12.1998

## Structural measures

- Special Report No 3/98 concerning the implementation by the Commission of EU policy and action as regards water pollution  
OJ C 191, 18.6.1998
- Special Report No 12/98 on the implementation of the operational programmes relating to the promotion of rural development in the Objective 5b areas  
OJ C 356, 20.11.1998
- Special Report No 14/98 on the closure of the forms of ERDF assistance  
OJ C 368, 27.11.1998
- Special Report No 15/98 on the assessment of Structural Fund interventions for the periods 1989 to 1993 and 1994 to 1999  
OJ C 347, 16.11.1998
- Special Report No 16/98 on the implementation of appropriations for structural operations for the programming period 1994 to 1999  
OJ C 347, 16.11.1998
- Special Report No 18/98 concerning the Community measures to encourage the creation of joint enterprises in the fisheries sector  
OJ C 393, 16.12.1998
- Special Report No 22/98 concerning the management by the Commission of the implementation of measures to promote equal opportunities for women and men  
OJ C 393, 16.12.1998

## Internal policies

- Special Report No 17/98 on support for renewable energy sources in the shared-cost actions of the JOULE-Thermie programme and the pilot actions of the Altener programme

OJ C 356, 20.11.1998

- Special Report No 23/98 concerning the information and communication measures managed by the Commission

OJ C 393, 16.12.1998

#### External aid

- Special Report No 1/98 in respect of bilateral financial and technical cooperation with non-member Mediterranean countries

OJ C 98, 31.3.1998

- Special Report No 5/98 on reconstruction in former Yugoslavia (1996 to 1997)

OJ C 241, 31.7.1998

- Special Report No 7/98 in respect of the European Community development aid programme regarding South Africa (1986 to 1996)

OJ C 241, 31.7.1998

- Special Report No 11/98 concerning the development of the Phare and Tacis private sector for the 1991 to 1996 period (programmes in support of SMEs, regional development and the reorganisation of businesses)

OJ C 335, 3.11.1998

- Special Report No 24/98 concerning risk capital operations financed from the resources of the European Development Funds

OJ C 389, 14.12.1998

- Special Report No 25/98 concerning operations undertaken by the European Union in the field of nuclear safety in central and eastern Europe (CEEC) and in the new independent States (NIS) (period 1990 to 1997)

OJ C 35, 9.2.1999

#### Administrative expenditure

- Special Report No 8/98 concerning the Commission departments specifically involved in the fight against fraud, notably the Unit for the Coordination of Fraud Prevention (UCLAF)

OJ C 230, 22.7.1998

- Special Report No 10/98 concerning the expenses and allowances of the Members of the European Parliament

OJ C 243, 3.8.1998

#### Special annual reports

Report on the financial statements of the European Coal and Steel Community at 31 December 1997

OJ C 255, 13.8.1998

Annual report on the ECSC for the financial year 1997

OJ C 352, 18.11.1998

Report on the 1997 accounts of the Euratom Supply Agency

Not published in OJ

Report on the 1997 JET financial statements

Not published in OJ

Report on the financial statements and management of the European Foundation for the Improvement of Living and Working Conditions (Dublin Foundation) for the financial year ended 31 December 1997

OJ C 406, 28.12.1998

Report on the financial statements and management of the European Centre for the Development of Vocational Training (Cedefop, Thessalonica) for the financial year ended 31 December 1997

OJ C 406, 28.12.1998

Report on the accounts of the European Schools for the financial year 1997

Not published in OJ

Report on the financial statements of the Community Plant Variety Office (CPVO, Angers) for the financial year ended 31 December 1997

OJ C 406, 28.12.1998

Report on the financial statements of the Office for Harmonisation in the Internal Market (OHIM, Alicante) for the financial year ended 31 December 1997

OJ C 406, 28.12.1998

Report on the financial statements of the European Agency for Safety and Health at Work (EASH, Bilbao) for the financial year ended 31 December 1997

OJ C 406, 28.12.1998

Report on the financial statements of the European Environment Agency (EEA, Copenhagen) for the financial year ended 31 December 1997

OJ C 406, 28.12.1998

Report on the financial statements of the European Monitoring Centre for Drugs and Drug Addiction (EMCDDA, Lisbon) for the financial year ended 31 December 1997

OJ C 406, 28.12.1998

Report on the financial statements of the European Agency for the Evaluation of Medicinal Products (EAEMP, London) for the financial year ended 31 December 1997

OJ C 406, 28.12.1998

Report on the financial statements of the Translation Centre for the Bodies of the European Union (TCBEU, Luxembourg) for the financial year ended 31 December 1997

OJ C 406, 28.12.1998

Report on the financial statements of the European Training Foundation (ETF, Turin) for the financial year ended 31 December 1997

OJ C 406, 28.12.1998

## Opinions

Opinion No 1/98 concerning a proposal for a Council Regulation (EC, Euratom) implementing Decision 94/728/EC, Euratom on the system of the European Communities' own resources

OJ C 145, 9.5.1998

Opinion No 2/98 on a proposal for a Council Regulation (Euratom, ECSC, EC) amending Regulation (Euratom, ECSC, EEC) No 549/69 determining the categories of officials and other servants of the European Communities to whom the provisions of Article 12, the second paragraph of Article 13 and Article 14 of the Protocol on the Privileges and Immunities of the Communities apply

OJ C 191, 18.6.1998

Opinion No 3/98 on the draft Financial Regulation applicable to the European Monitoring Centre for Racism and Xenophobia

Not published in OJ

Opinion No 4/98 on a proposal for a Council Regulation (EC) amending Regulation (EEC, Euratom, ECSC) No 259/68 laying down the Staff Regulations of officials and the Conditions of employment of other servants of the European Communities, and the other regulations applicable to them with regard to the establishment of remuneration, pensions and other financial entitlement in euro

Not published in OJ

Opinion No 5/98 on a proposal for a Council Regulation (EC) amending Regulation (EEC, Euratom, ECSC) No 259/68 laying down the Staff Regulations applicable to officials and the Conditions of employment of other servants of the European Communities (subject: weighting)

Not published in OJ

Opinion No 6/98 on a proposal for a Council Regulation (EC) amending Regulation (EEC, Euratom, ECSC) No 259/68 laying down the Staff Regulations applicable to officials and the Conditions of employment of other servants of the European Communities (subject: parliamentary assistants)

Not published in OJ

Opinion No 7/98 on the effectiveness of the methods of recovery applied by the ESC and on the new system introduced by the ESC for the administration and reimbursement of travel expenses

Not published in OJ

Opinion No 8/98 on a proposal for a Council Regulation (EC) establishing an agrimonetary system denominated in euro (reference 98/0214) and a proposal for a Council Regulation (EC) relating to transitional measures concerning the introduction of the use of the euro under the common agricultural policy (reference 98/0215)

OJ C 368, 27.11.1998

Opinion No 9/98 on the proposal for a Council Regulation (EC, ECSC, Euratom) amending the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities (proposal submitted by the Commission in document COM (1998) 206 final of 3 April 1998)

OJ C 7, 11.1.1999

Opinion No 10/98 on certain proposals for regulations within the Agenda 2000 framework

OJ C 401, 22.12.1998

Opinion No 11/98 on a proposal for an amendment of Regulation No CB-1-95 of 27 February 1996 of the Budget Committee of the Office for Harmonisation in the Internal Market Alicante) (Financial Regulation)

Not published in OJ

### **Reports and opinions adopted during 1997**

## Annual report and statements of assurance

Twentieth annual report and statements of assurance (general budget and EDF) concerning the financial year 1996

OJ C 348, 18.11.1997

## Special reports

### Common Agricultural Policy

- Special Report No 1/97 on the Commission Decisions of 10 April 1996 and 20 November 1996 on the clearance of the accounts for the financial year 1992 and certain expenditure for the financial year 1993

OJ C 52, 21.2.1997

- Special Report No 4/97 on the audit of certain aspects of German reunification measures involving EAGGF compensation payments and export refunds

OJ C 144, 13.5.1997

- Special Report No 5/97 on management of the Community cereals trade involving export refunds, special import arrangements and regional aid schemes

OJ C 159, 26.5.1997

### External aid

- Special Report No 2/97 concerning humanitarian aid from the European Union between 1992 and 1995

OJ C 143, 12.5.1997

- Special Report No 3/97 concerning the decentralised system for the implementation of the Phare programme

OJ C 175, 9.6.1997

- Special Report No 6/97 concerning Tacis subsidies allocated to the Ukraine

OJ C 171, 5.6.1997

### Administrative expenditure

- Special Report No 7/97 on the audit of the European Association for Cooperation (EAC)

Not published in OJ

## Special annual reports

Report on the financial statements of the European Coal and Steel Community at 31 December 1996

OJ C 242, 8.8.1997

Annual Report on the ECSC for the financial year 1996

OJ C 380, 15.12.1997

Report on the 1996 accounts of the Euratom Supply Agency

Not published in OJ

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|---|----------------------|
| Report on the 1996 JET financial statements   | Not published in OJ  |
| Report on the financial statements and management for the financial year 1996 of the European Foundation for the Improvement of Living and Working Conditions (Dublin)      | OJ C 393, 29.12.1997 |
| Report on the financial statements and the management for the financial year 1996 of the European Centre for the Development of Vocational Training (Cedefop, Thessalonica) | OJ C 393, 29.12.1997 |
| Report on the accounts of the European Schools for the financial year 1996  | Not published in OJ  |
| Report on the operational efficiency of the management of the European Monetary Institute for the financial year 1996   | OJ C 42, 9.2.1998    |
| Report on the financial statements of the Community Plant Variety Office (Angers) for the financial years 1995 and 1996   | OJ C 393, 29.12.1997 |
| Report on the financial statements of the Office for Harmonisation in the Internal Market (Alicante) for the financial year 1996  | OJ C 393, 29.12.1997 |
| Report on the financial statements of the European Agency for Safety and Health at Work (Bilbao) for the financial year 1996  | OJ C 393, 29.12.1997 |
| Report on the financial statements of the European Environment Agency (Copenhagen) for the financial year 1996  | OJ C 393, 29.12.1997 |
| Report on the financial statements of the European Monitoring Centre for Drugs and Drug Addiction (Lisbon) for the financial year 1996                                      | OJ C 393, 29.12.1997 |
| Report on the financial statements of the European Agency for the Evaluation of Medicinal Products (London) for the financial year 1996                                     | OJ C 393, 29.12.1997 |
| Report on the financial statements of the Translation Centre for the Bodies of the European Union (Luxembourg) for the financial years 1995 and 1996                        | OJ C 393, 29.12.1997 |
| Report on the financial statements of the European Training Foundation (Turin) for the financial year 1996  | OJ C 393, 29.12.1997 |

## Opinions

Opinion No 1/97 on the conditions governing the implementation of expenditure under the common foreign and security policy (CFSP)

Not published in OJ

Opinion No 2/97 concerning a proposal for a Council Regulation (Euratom, ECSC, EC) determining the powers and obligations of agents authorised by the Commission pursuant to Article 18(2) and (3) of Regulation (EEC, Euratom) No 1552/89

OJ C 175, 9.6.1997

Opinion No 3/97 on the draft Financial Regulation applicable to development finance cooperation under the fourth ACP-EC Convention amended by the Agreement of 4 November 1995

OJ C 223, 22.7.1997

Opinion No 4/97 on a proposal for a Council Regulation (Euratom, ECSC, EC) amending the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities (document COM(96) 351 final)

OJ C 57, 23.2.1998

Opinion No 5/97 on a proposal for a Council Regulation (EC, Euratom) amending Council regulation (EEC, Euratom) No 1552/89 implementing Council Decision 94/728/EC, Euratom on the system of the European Communities' own resources

OJ C 15, 19.1.1998

Opinion No 6/97 on the draft Financial Regulation of the Community Plant Variety Office (Angers)  
**Not published in OJ**

### **Reports and opinions adopted during 1996**

#### **Annual report and statements of assurance**

Nineteenth annual report concerning the financial year 1995

OJ C 340, 12.11.1996

Statements of assurance (general budget and EDF) concerning the financial year 1995

OJ C 395, 31.12.1996

#### **Special reports**

Structural measures

- Special Report No 3/96 on tourist policy and the promotion of tourism

OJ C 17, 16.1.1997

External aid

- Special Report No 1/96 on the MED programmes

OJ C 240, 19.8.1996

- Special Report No 2/96 concerning the administrator's accounts and administration of Mostar by the European Union (EUAM)

OJ C 287, 30.9.1996

- Special Report No 4/96 on the accounts of the European electoral unit set up by the joint foreign and

security policy action concerning the observation of the Palestinian elections

OJ C 57, 24.2.1997

- Reports on operations financed from contributions from non-member States which are members of the European Economic Area for the financial years 1994 and 1995

Not published in OJ

### **Special annual reports**

Report on the financial statements of the European Coal and Steel Community at 31 December 1995

OJ C 251, 29.8.1996

Annual report on the ECSC for the financial year 1995

OJ C 377, 13.12.1996

Report on the 1995 accounts of the Euratom Supply Agency

Not published in OJ

Report on the 1995 JET financial statements

Not published in OJ

Report on the 1995 accounts of the European Foundation for the improvement of Living and Working Conditions (Dublin)

OJ C 81, 13.3.1997

Report on the 1995 accounts of the European Centre for the Development of Vocational Training (Thessalonica)

OJ C 81, 13.3.1997

Report on the accounts of the European Schools for the financial year 1995

Not published in OJ

Report on the operational efficiency of the management of the European Monetary Institute for the financial year 1994

OJ C 394, 31.12.1996

Report on the operational efficiency of the management of the European Monetary Institute for the financial year 1995

OJ C 394, 31.12.1996

Report on the financial statements of the Office for Harmonisation in the Internal Market for the period 1 September 1994 to 31 December 1995

OJ C 81, 13.3.1997

Report on the financial statements of the European Environment Agency for the period 1 September 1994 to 31 December 1995

OJ C 81, 13.3.1997

Report on the financial statements of the European Monitoring Centre for Drugs and Drug Addiction for the period 1 November 1994 to 31 December 1995

OJ C 81, 13.3.1997

Report on the financial statements of the European Agency for the Evaluation of Medicinal Products for the



period 1 September 1994 to 31 December 1995

OJ C 81, 13.3.1997

Report on the financial statements of the European Training Foundation for the period 1 November 1994 to 31 December 1995

OJ C 81, 13.3.1997

### **Opinions**

Opinion No 1/96 concerning the proposal for a financial regulation applicable to the Translation Centre for the Bodies of the European Union

Not published in OJ

Technical opinion on the financial commitments for the Court of Justice's buildings

Not published in OJ

Opinion No 2/96 concerning the proposal for a financial regulation applicable to the European Agency for Safety and Health at Work

Not published in OJ

Opinion No 3/96 concerning the proposal for a Council Decision setting up a European guarantee fund to promote cinema and television production

OJ C 338, 11.11.1996

Opinion No 4/96 concerning the management of data-processing resources in the European Parliament

Not published in OJ

Opinion No 5/96 concerning a draft amendment to the Financial Regulation of the European Agency for the Evaluation of Medicinal Products

Not published in OJ

Opinion No 6/96 concerning a draft amendment to the Financial Regulation of the European Environment Agency

Not published in OJ

### **Reports and opinions adopted during 1995**

#### **Annual Report and Statements of Assurance**

Eighteenth annual report concerning the financial year 1994

OJ C 303, 14.11.1995

Statements of Assurance (general budget and EDF) concerning the financial year 1994

OJ C 352, 30.12.1995

#### **Special reports**

Common Agricultural Policy

- Special Report No 3/95 on the implementation of the intervention measures provided for by the common organisation of the market in the sheep meat and goat meat sector

OJ C 285, 28.10.1995

## Structural measures

- Special Report No 1/95 on the Cohesion Financial Instrument  
OJ C 59, 8.3.1995
- Special Report No 4/95 on the management of EAGGF-Guidance expenditure in Portugal from 1988 to 1993  
OJ C 345, 22.12.1995

## External aid

- Special Report No 2/95 concerning the Stabex fund in the context of the first financial Protocol of the fourth Lomé Convention  
OJ C 167, 3.7.1995

## Administrative expenditure

- Special Report No 5/95 concerning the signing without prior approval of the contract for the building of the European Parliament's new chamber in Strasbourg  
OJ C 27, 31.1.1996

## Special annual reports

- Report on the financial statements of the European Coal and Steel Community at 31 December 1994  
OJ C 244, 21.9.1995
- Annual report on the ECSC for the financial year 1994  
OJ C 329, 7.12.1995
- Report on the 1994 accounts of the Euratom Supply Agency  
Not published in OJ
- Report on the 1994 JET financial statements  
Not published in OJ
- Report on the 1994 accounts of the European Foundation for the Improvement of Living and Working Conditions (Dublin)  
OJ C 354, 30.12.1995
- Report on the 1994 accounts of the European Centre for the Development of Vocational Training (Thessalonica)  
OJ C 354, 30.12.1995
- Report on the accounts of the European Schools for the financial year 1994  
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## Opinions

- Opinion No 1/95 on the draft Financial Regulation applicable to the European Training Foundation

Not published in OJ

Opinion No 2/95 on the draft Financial Regulation in respect of the European Monitoring Centre for Drugs and Drug Addiction

Not published in OJ

Opinion No 3/95 on the draft Financial Regulation in respect of the Office for Harmonisation in the Internal Market

Not published in OJ

Opinion No 4/95 on the draft Financial Regulation in respect of the European Environment Agency

Not published in OJ

Opinion No 5/95 on a proposal to amend Article 24 of the statute governing teaching staff of the European Schools

Not published in OJ

Opinion No 6/95 on the Commission's clearance decision for the financial year 1991

OJ C 10, 15.1.1996

Opinion No 7/95 on the draft Financial Regulation for the European Agency for the Evaluation of Medicinal Products

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Observations on the proposal for a Regulation (EC, Euratom) on the protection of the Communities' financial interests and on the proposal for an act establishing a convention for the protection of the Communities' financial interests (COM(94) 214 final, of 15 June 1994) Not published in OJ