

## List of the Annual Reports since 1977

**Caption:** The Treaty of July 1975, completed by the general financial regulations of the Community, compels the Court of Auditors to compile an Annual Report at the end of each financial year and to ensure that this report is published in the Official Journal of the European Communities, together with replies from the institutions. The Court must submit its Annual Report to the discharge authority and to the other institutions by 30 November. The Report is an important element of the discharge procedure. Discharge is granted by the European Parliament on the recommendation of the Council.

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## List of the Annual Reports of the Court of Auditors since 1977

	Title	Publication	Remarks
	Annual Report concerning the financial year 1977, together with the institutions' replies.	OJ C 313, 30.12.1978	First Annual Report of the European Court of Auditors. It is divided into two sections: the first relates to the implementation of the general budget of the European Communities; the second concerns the management of the four European Development Funds, for which the Commission, outside the budget, undertakes the management of the accounts. (The financial transactions of the ECSC are the subject of a separate report).
2nd	Annual Report concerning the financial year 1978, together with the institutions' replies. Statements of Assurance (general budget and European Development Funds) concerning the financial year 1994.	OJ C 326, 31.12.1979	
3rd	Annual Report concerning the financial year 1979, together with the institutions' replies. Statements of Assurance (general budget and European Development Funds) concerning the financial year 1994.	OJ C 342, 31.12.1980	
4th	Annual Report concerning the financial year 1980, together with the institutions' replies.	OJ C 344, 31.12.1981	
5th	Annual Report concerning the financial year 1981, together with the institutions' replies.	OJ C 344, 31.12.1982	
6th	Annual Report concerning the financial year 1982, together with the institutions' replies.	OJ C 357, 31.12.1983	
7th	Annual Report concerning the financial year 1983, together with the institutions' replies.	OJ C 348, 31.12.1984	
8th	Annual Report concerning the financial year 1984, together with the institutions' replies.	OJ C 326, 16.12.1985	
9th	Annual Report concerning the financial year 1985, together with the institutions' replies.	OJ C 302, 27.11.1986	
10th	Annual Report concerning the	OJ C 336,	

	financial year 1986, together with the institutions' replies.	15.12.1987	
11th	Annual Report concerning the financial year 1987, together with the institutions' replies.	OJ C 316, 12.12.1988	
12th	Annual Report concerning the financial year 1988, together with the institutions' replies.	OJ C 312, 12.12.1989	
13th	Annual Report concerning the financial year 1989, together with the institutions' replies.	OJ C 313, 12.12.1990	
14th	Annual Report concerning the financial year 1990, together with the institutions' replies.	OJ C 324, 13.12.1991	
15th	Annual Report concerning the financial year 1991, together with the institutions' replies.	OJ C 330, 15.12.1992	
16th	Annual Report concerning the financial year 1992, together with the institutions' replies.	OJ C 309, 16.11.1993	
17th	Annual Report concerning the financial year 1993, together with the institutions' replies.	OJ C 327, 24.11.1994	
18th	Annual Report concerning the financial year 1994, together with the institutions' replies. Statements of Assurance (general budget and European Development Funds) concerning the financial year 1994.	OJ C 303, 14.11.1995 OJ C 352, 30.12.1995	<p>First financial year for which the provisions under the Treaty of Maastricht required changes to be made to the content and the format of the various documents produced annually by the Court of Auditors.</p> <p>Henceforth:</p> <ul style="list-style-type: none"> <li>- the Court must provide a statement of assurance and</li> <li>- the discharge procedure also includes special reports; the Court has decided to publish the Statement of Assurance and a connected special report at the same time as the Annual Report, but in a different way, so that the three documents may be taken into consideration for the discharge procedure along with the other special reports drawn up by the Court since the previous discharge procedure.</li> </ul> <p>Annual Reports no longer include general chapters pertaining to the financial auditing of revenue, operational expenditure, the Commission's accounts or consolidated accounts. In the future, this information will be included in the Statement of Assurance.</p>
19th	Annual Report concerning the financial year 1995, together	OJ C 340, 12.11.1996	

	with the institutions' replies. Statement of Assurance (general budget and European Development Funds) concerning the financial year 1995.	OJ C 395, 31.12.1996	
20th	Annual Report concerning the financial year 1996, together with the institutions' replies. Report on activities concerning the general budget and the sixth and seventh European Development Funds. Statements of Assurance on activities concerning the general budget and the sixth and seventh European Development Funds.	OJ C 348, 18.11.1997 - Volume I - Volume II	This Annual Report has a different structure from those of previous years. It comprises two volumes: the first contains observations resulting from the examination of revenue and expenses; the second contains Statements of Assurance.
21st	Annual Report concerning the financial year 1997: - Report on the activities concerning the general budget, accompanied by the institutions' replies: Observations and Statement of Assurance. - Report on the activities concerning the sixth and seventh European Development Funds. Observations and Statement of Assurance.	OJ C 349, 17.11.1998	This Annual Report has a different structure and content from those of previous years: - the report concerning the European Development Funds, including the corresponding Statement of Assurance, is presented separately, after the report concerning the general budget; - following the Court's decision to publish the majority of its audit results in special reports, instead of listing the detailed results of the different inquiries, each chapter now contains general observations and a summary of the conclusions of the auditing work that have been adopted in the form of special reports since the publication of the previous Annual Report.
22nd	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 European Development Funds.	OJ C 349, 3.12.1999	
23rd	Annual Report concerning the financial year 1999: - Report and Statement of Assurance on the activities financed from the general budget - Report and Statement of Assurance on the activities of the	OJ C 342, 01.12.2000	

	sixth, seventh and eighth European Development Funds.		
24th	Annual Report concerning the financial year 2000: - 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 European Development Funds.	OJ C 359, 15.12.2001 and OJ C 92, 17.4.2002	
25th	Annual Report concerning the financial year 2001: - 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 European Development Funds.	OJ C 295, 28.11.2002	
26th	Annual Report concerning the financial year 2002: - 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 European Development Funds.	OJ C 286, 28.11.2003	Having become an increasingly important element of the Court's Annual Report, the Statement of Assurance is placed for the first time in chapter 1.  A further change to the Report is the consolidation of the Court's observations on budgetary management into a separate chapter (chapter 2). In previous years this observations were presented in the individual chapters dealing with the European Union's revenue and spending.
27th	Annual Report concerning the financial year 2003: - Report on activities financed from the budget - Report on the activities funded by the sixth, seventh, eighth and ninth European Development Funds.	OJ C 293, 30.11.2004	
28th	Annual Report concerning the financial year 2004: - Report on the Implementation of the Budget - Report on the activities funded by the sixth, seventh, eighth and ninth European Development Funds.	OJ C 301, 30.11.2005	

29th	Annual Report concerning the financial year 2005: - Report on the Implementation of the Budget - Report on the activities funded by the sixth, seventh, eighth and ninth European Development Funds.	OJ C 263, 31.10.2006	
30th	Annual Report concerning the financial year 2006: - Report on the implementation of the budget - Report on the activities funded by the sixth, seventh, eighth and ninth European Development Funds.	OJ C 273, 15.11.2007	
31st	Annual Report concerning the financial year 2007: - Report on the Implementation of the Budget - Report on the activities funded by the seventh, eighth and ninth European Development Funds.	OJ C 286, 10.11.2008	