

Opinions adopted by the Court of Auditors since 1978

Caption: The Council must consult the Court of Auditors for its opinion prior to the adoption of certain Community regulations of a financial nature. Since the Amsterdam reform, the opinion of the Court of Auditors must also be sought before adopting any legislation to do with the combating and prevention of fraud. Furthermore, the Court of Auditors may give optional opinions on the request of one of the other institutions of the Community.

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Opinions adopted by the Court of Auditors since 1978

1978

Title	Adoption	Publication
Opinion on the draft Financial Regulation concerning the EAGGF Guarantee Section for the period 1967/68 to 1970	13.04.1978	OJ C 139, 05.06.1979 p. 818
Opinion on the draft Regulation on the application of the provision of Protocol 1 to the Cooperation Agreements concluded with Algeria, Morocco, Tunisia, Egypt, Lebanon, Jordan and Syria and the Financial Protocols concluded with Malta and Cyprus	23.05.1978	OJ C 139, 05.06.1979 p. 819
Opinion relating to the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities	08.06.1978	OJ C 139, 05.06.1979 p.20
Opinion on the draft Council Regulation (ECSC, EEC, Euratom) on the procedure for applying the European unit of account (EUA) to the legal acts adopted by the institutions of the European Communities	15.06.1978	OJ C 139, 05.06.1979 p.23
<p>The Court of Auditors must be consulted for its opinion prior to the adoption of certain Community regulations of a financial nature (Article 279, EEC Treaty). Compulsory consultation of the Court of Auditors is foreseen in three cases: when the Council makes financial regulations, when revenue budgeted for within own resources is placed at the disposal of the Commission, and when the Council draws up the regulations concerning the responsibility of financial auditors, authorising officers and accounting officers. Since the Amsterdam reform, the opinion of the Court of Auditors must also be sought before adopting any legislation to do with the combating and prevention of fraud (Article 280, 4, of the EEC Treaty). The opinion of the Court of Auditors is not, however, binding.</p> <p>Furthermore, the Court of Auditors may be asked for an opinion by one of the other institutions of the Community (Article 248, 4(ii)). These optional opinions are, as a rule, published in the Official Journal of the European Communities by decision of the Court after consulting the institution that asked for one, or the institution affected by the Court's report. However, some opinions constitute 'non-public documents' and are not published, nor may they be consulted.</p>		

1979

Title	Adoption	Publication
Opinion on the draft Council Regulations: I. on the management of food aid II. amending Regulations (EEC) No 2052/69, (EEC) No1703/72 and (EEC) No 2681/74 on Community financing expenditure incurred in respect of the supply of agricultural products as food aid, and repealing Decision 72/335/EEC	08.03.1979	OJ C 139, 05.06.1979 p. 915
Opinion on the proposal for a Council Regulation on the measures to be taken in the event of irregularities affecting the own resources referred to in the Decision of 21 April 1970 and the organization of an information system for the Commission in this field	17.05.1979	OJ C 187, 25.07.1979 p. 99
Opinion on the draft Regulation on the application of the provisions of the Financial Protocols concluded with Greece, Turkey and Portugal	23.05.1979	OJ C 139, 05.06.1979 p. 918
Opinion on the draft Council Regulation (ECSC, EEC, Euratom) amending the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities (budget management of the EAGGF Guarantee Section)	19.07.1979	OJ C 225, 07.09.1979 p. 93
Opinion on the draft Council Regulation amending the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities	27.07.1979	OJ C 139, 05.06.1979 p. 925

1980

Title	Adoption	Publication
Opinion on a proposal for a Regulation to amend the Financial Regulation of 21 December 1977 and on proposals for amendments to, and a draft amendment of, related legislation	20.02.1980	OJ C 84, 03.04.1980 p. 07
Opinion on a proposal for a Council Regulation on monetary compensatory amounts		OJ C 165, 05.07.1980 p. 2
Opinion on a proposal for a Council Regulation on the value of the unit of account and the conversion rates to be applied for the purposes of the common agricultural policy		OJ C 165, 05.07.1980 p. 9
Opinion on a proposal for a Council Regulation to amending Regulation (EEC) No 1172/76 of 17 May 1976 setting up a financial mechanism	03.07.1980	OJ C 233, 11.09.1980 p. 6
Opinion on the proposal for a Council Regulation instituting supplementary measures in favour of the United Kingdom	03.07.1980	OJ C 233, 11.09.1980 p. 7
Opinion on a proposal for a Council Regulation laying down general rules for the supply as food aid of products other than cereals, skinned-milk powder or butteroil to certain developing countries and specialised bodies	02.10.1980	OJ C 326, 15.12.1980 p. 22
Opinion on a proposal for a Council Regulation compensating Greece for its contribution to the cost of the financial mechanism and the supplementary measures for the United Kingdom	09.12.1980	OJ C 30, 11.02.1981 p. 06
Opinion on the draft financial Regulation applicable to the fifth European Development Fund	09.12.1980	OJ C 45, 04.03.1981 p. 03
Opinion on a proposal for a Council Regulation introducing a tax on catches of salmon in the Baltic Sea by Community vessels	18.12.1980	OJ C 358, 31.12.1980 p. 031

1981

Title	Adoption	Publication
Opinion on the proposal for a Financial Regulation on the Application of the Agreement in the form of an exchange of letters between the European Economic Community and the Portuguese Republic concerning the implementation of pre-accession aid for Portugal	14.05.1981	OJ C 156, 25.06.1981 p. 110
Opinion on a proposal for a Council Regulation amending the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities	21.05.1981	OJ C 232, 11.09.1981 p. 11
Opinion on the proposal for a Council Regulation compensating Greece for its contribution to the cost of the financial mechanism and the supplementary measures for the United Kingdom	10.09.1981	OJ C 282, 05.11.1981 p. 115
Opinion on the draft Regulation of the Commission laying down detailed rules for the application of certain provisions of the Financial Regulation of 21 December 1977		Not published in OJ

1982

Title	Adoption	Publication
Opinion on a proposal for a Council Regulation amending the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities	18.02.1982	OJ C 122, 13.05.1982 2p.7
Opinion No 1/82 amending certain provisions concerning the European Centre for the Development of Vocational Training and the European Foundation for the Improvement of Living and Working Conditions	16.09.1982	OJ C 324, 10.12.1982 2
Opinion No 2/82 on a proposal for a Council Regulation amending Regulation (EEC, Euratom, ECSC) No 2891/77 implementing the Decision of 21 April 1970 on the replacement of financial contributions from Member States by the Communities' own resources	16.11.1982	OJ C 133, 20.05.1983 2
Opinion No 3/82 on a proposal for a Council Regulation amending and extending the terms of validity of Regulation (EEC, Euratom, ECSC) No 2892/77 implementing in respect of own resources accruing from value added tax the Decision of 21 April 1970 on the replacement of financial contributions from Member States by the Communities' own resources	16.11.1982	OJ C 151, 09.06.1983 2
Opinion No 4/82 on the draft Regulation of the Commission laying down financial provisions applicable to the European Agency for Cooperation and arrangements regarding relations between the Agency and the Commission	09.12.1982	Not published in OJ 2
Opinion No 5/82 on a proposal for a Council Regulation amending Regulation (EEC) No 2744/80 establishing supplementary measures in favour of the United Kingdom	16.12.1982	OJ C 160, 18.06.1983 2
Opinion No 6/82 on a proposal for a Council Regulation instituting a special energy development programme	16.12.1982	OJ C 199, 26.07.1983 2p. 7

1983

Title	Adoption	Publication
Opinion No 7/82 on a proposal for a Council Regulation amending Regulation (EEC) No 2779/78 on the procedure for applying the ECU to legal acts adopted in the customs sphere	02.02.1983	OJ C 199, 26.07.1983 3p.8
Opinion No 1/83 on the draft Regulation of the Commission applicable to the system of advances for expenditure financed by the Guarantee Section of the European Agricultural Guidance and Guarantee Fund (EAGGF)	21.07.1983	Not published in OJ 3

1984

Title	Adoption	Publication
Opinion No 2/83 of the Court of Auditors on the proposal for a Council Regulation on interest subsidies for certain loans granted under the European Monetary System.	12.01.1984	
Opinion No 4/83 of the Court of Auditors on the second amendment to the proposal for a Council Regulation amending Regulation (EEC, Euratom, ECSC) No 2891/77 implementing the Decision of 21 April 1970 on the replacement of financial contributions from Member States by the Communities' own resources.	14.03.1984	OJ C 163, 23.06.1984
Opinion No 3/83 of the Court of Auditors on the proposal for a Council Decision empowering the Commission to help finance innovation within the Community.	05.04.1984	OJ C 163, 23.06.1984
Opinion No 1/84 of the Court of Auditors on the proposal for a Council Regulation introducing measures to cover budgetary requirements in 1984 given the exhaustion of own resources.	07.06.1984	OJ C 228, 30.08.1984

1985

Title	Adoption	Publication
Opinion No 1/85 of the Court of Auditors of the European Communities on a proposal for a Council Regulation (EEC) on the application of the agreement in the form of an exchange of letters between the European Economic Community and the Portuguese Republic concerning the implementation of specific financial aid for improving agricultural and fisheries structures in Portugal.	02.05.1985	OJ C 138, 06.06.1985
Opinion No 2/85 of the Court of Auditors of the European Communities on a proposal for a Council Regulation (EEC, Euratom, ECSC) extending the terms of validity of Council Regulation (EEC, Euratom, ECSC) No 2892/77 implementing in respect of own resources accruing from value added tax the Decision of 21 April 1970 on the replacement of financial contributions from Member States by the Communities' own resources.	26.06.1985	OJ C 261, 12.10.1985
Opinion No 3/85 of the Court of Auditors of the European Communities on draft amendments to certain articles in the draft Regulation of the Commission implementing certain provisions of the Financial Regulation of 21 December 1977.	12.12.1985	Not published in OJ
Opinion No 4/85 of the Court of Auditors of the European Communities on the proposal for a Council Regulation (EEC) amending Regulation (EEC) No 2681/74 on Community financing of expenditure incurred in respect of the supply of agricultural products as food aid.	12.12.1985	OJ C 357, 31.12.1985
Opinion No 5/85 of the Court of Auditors on the draft Financial Regulation applicable to the sixth European Development Fund.	12.12.1985	OJ C 361, 31.12.1985

1986

Title	Adoption	Publication
Opinion No 1/86 of the Court of Auditors of the European Communities on the proposal for a Council Regulation amending Regulation (EEC) No 1883/78 on the general rules for the financing of interventions by the European Agricultural Guidance and Guarantee Fund, Guarantee Section.	06.03.1986	OJ C 80, 09.04.1986
Opinion No 2/86 of the Court of Auditors of the European Communities on a draft Financial Regulation on the application of the Financial Protocols concluded with Algeria, Morocco, Tunisia, Egypt, Lebanon, Jordan, Syria, Malta and Cyprus.	11.11.1986	OJ C 302, 27.11.1986

1987

Title	Adoption	Publication
Opinion No 1/87 of the Court of Auditors of the European Communities on the Council proposal for a Regulation amending Regulation (EEC) No 1883/78 laying down general rules for the financing of interventions by the European Agricultural Guidance and Guarantee Fund, Guarantee Section.	18.02.1987	OJ C 59, 07.03.1987
Opinion No 2/87 of the Court of Auditors of the European Communities on the Commission proposal for a Council Regulation (EEC) on the monitoring of the payment of the amounts granted on exports of agricultural products.	14.05.1987	OJ C 147, 05.06.1987
Opinion No 3/87 of the Court of Auditors of the European Communities on a proposal for a Council Regulation amending Regulation (EEC) No 729/70 on the financing of the common agricultural policy with regard to the system of advances in the Guarantee Section of the European Agricultural Guidance and Guarantee Fund.	10.06.1987	OJ C 175, 03.07.1987
Opinion No 4/87 of the Court of Auditors of the European Communities on a proposal for a Council Regulation (Euratom, ECSC, EEC) derogating temporarily from Regulation No 2891/77 implementing the Decision of 21 April 1970 on the replacement of financial contributions from Member States by the Communities' own resources.	29.10.1987	OJ C 337, 16.12.1987
Opinion No 5/87 of the Court of Auditors of the European Communities on a proposal for a Council Regulation (Euratom, ECSC, EEC) amending the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities.	29.10.1987	OJ C 337, 16.12.1987
Opinion No 6/87 of the Court of Auditors of the European Communities on a proposal for a Council Regulation provisionally amending the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities.	19.11.1987	OJ C 337, 16.12.1987
Opinion No 7/87 of the Court of Auditors of the European Communities on a second amendment on the proposal for a Council (Euratom, ECSC, EEC) Regulation amending the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities.	26.11.1987	OJ C 339, 17.12.1987
Opinion No 8/87 of the Court of Auditors of the European Communities on a third amendment on the proposal for a Council (Euratom, ECSC, EEC) Regulation amending the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities.	27.11.1987	OJ C 339, 17.12.1987

1988

Title	Adoption	Publication
Opinion No 1/88 of the Court of Auditors of the European Communities on a proposal for a Council Regulation (ECSC, EEC, Euratom) amending the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities.		OJ C 166, 25.06.1988
Opinion No 2/88 of the Court of Auditors of the European Communities on a proposal for a Council Regulation amending Council Regulation (EEC) No 1883/78 laying down general rules for the financing of interventions by the European Agricultural Guidance and Guarantee Fund, Guarantee Section (depreciation).	19.05.1988	OJ C 166, 25.06.1988
Opinion No 3/88 of the Court of Auditors of the European Communities on a proposal for a Council Regulation amending Regulation (EEC) No 729/70 on the financing of the common agricultural policy, as last amended by Regulation (EEC) No 3183/87 of 19 October 1987 introducing special rules for the financing of the common agricultural policy.	01.06.1988	OJ C 166, 25.06.1988
Opinion No 4/88 of the Court of Auditors of the European Communities on a proposal for a Financial Regulation applicable to the budget of the Joint European Torus (JET), Joint Undertaking.	01.06.1988	Not published in OJ
Opinion No 5/88 of the Court of Auditors of the European Communities on a proposal for a Council Regulation (ECSC, EEC, Euratom) on the definitive uniform arrangements for the collection of own resources accruing from value added tax (VAT).	16.06.1988	OJ C 191, 20.07.1988
Opinion No 6/88 of the Court of Auditors of the European Communities on a proposal for the amendment of Article 12 of Regulation (EEC) No 2891/77 implementing the Decision of 21 April 1970 on the replacement of financial contributions from Member States by the Communities' own resources.	14.07.1988	OJ C 212, 12.08.1988
Opinion No 7/88 of the Court of Auditors of the European Communities on a draft Financial Regulation applicable to the European Schools.	22.09.1988	Not published in OJ
Opinion No 8/88 of the Court of Auditors of the European Communities on a proposal for a Council Regulation (ECSC, EEC, Euratom) implementing the Decision of 24 June 1988 on the system of the Communities' own resources.	17.11.1988	OJ C 313, 08.12.1988

1989

Title	Adoption	Publication
Opinion No 1/89 of the Court of Auditors of the European Communities on a proposal for a general revision of the Council Regulation (ECSC, EEC, Euratom) amending the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities.	09.02.1989	OJ C 72, 20.03.1989

1990

Title	Adoption	Publication
Opinion No 1/90 of the Court of Auditors of the European Communities on the management by the Council and the Commission of their human resources.	21.06.1990	Not published in OJ

1991

Title	Adoption	Publication
Opinion No 1/91 and observations by the Court of Auditors on the draft Financial Regulation applicable to the seventh European Development Fund.	21.02.1991	OJ C 113, 29.04.1991
Opinion No 2/91 of the Court of Auditors on a proposal for a Council (EEC) Decision concerning the refund to Portugal of revenue from the 'accession' compensatory amounts applied to deliveries of common wheat from other Member States.	21.02.1991	OJ C 113, 29.04.1991
Opinion No 3/91 of the Court of Auditors of the European Communities on the proposals for Regulations to amend Regulations (EEC) No 337/75 establishing a European Centre for the Development of Vocational Training and (EEC) No 1365/75 on the creation of a European Foundation for the Improvement of Living and Working Conditions.	11.04.1991	OJ C 152, 10.06.1991
Opinion No 4/91 of the Court of Auditors of the European Communities on the proposals for Regulations to amend Regulations (EEC) No 1416/76 and (EEC) No 1417/76 on the financial provisions applying to the European Centre for the Development of Vocational Training and the European Foundation for the Improvement of Living and Working Conditions.	11.04.1991	OJ C 152, 10.06.1991
Opinion No 5/91 of the Court of Auditors of the European Communities on the draft Regulation (EEC) of the Commission laying down detailed rules for the application of certain provisions of the Financial Regulation of 21 December 1977.	25.04.1991	Not published in OJ

1992

Title	Adoption	Publication
Opinion No 1/92 of the Court of Auditors of the European Communities on the budget management of the Joint Interpreting and Conference Service (SCIC).	25.04.1992	Restricted document and not published in OJ
Opinion No 2/92 of the Court of Auditors of the European Communities supplementing the annual reports on Community expenditure since 1988 concerning the EAGGF Guarantee Section, structural operations, research and external operations.	15.05.1992	Restricted document and not published in OJ
Opinion No 3/92 of the Court of Auditors of the European Communities on a proposal for a Council Regulation (Euratom, ECSC, EEC) amending the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities.	19.11.1992	OJ C 342, 24.12.1992

1993

Title	Adoption	Publication
Opinion No 1/93 of the Court of Auditors of the European Communities on a proposal for a Council Regulation (EEC) amending Council Regulation (EEC, Euratom) No 1552/89 implementing Decision 88/376/EEC, Euratom concerning the system of the Community's own resources.	01.04.1993	OJ C 170, 21.06.1993
Opinion No 2/93 of the Court of Auditors of the European Communities on the proposal for a Council Decision concerning budgetary discipline.	22.04.1993	OJ C 170, 21.06.1993
Opinion No 3/93 of the Court of Auditors of the European Communities on the proposal for a Council Regulation establishing a Guarantee Fund.	22.04.1993	OJ C 170, 21.06.1993
Opinion No 4/93 of the Court of Auditors of the European Communities on a proposal for a Council Regulation (Euratom, ECSC, EEC) amending the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities.	22.04.1993	OJ C 170, 21.06.1993
Opinion No 5/93 of the Court of Auditors of the European Communities on a proposed Council Regulation (EEC, Euratom) amending Council Regulation (EEC, Euratom) No 1552/89 implementing Decision 88/376/EEC, Euratom concerning the system of the Community's own resources.	22.04.1993	OJ C 170, 21.06.1993
Opinion No 6/93 of the Court of Auditors of the European Communities on a proposed Council Regulation (EEC) amending Council Regulation (EEC, Euratom) No 1553/89 on the definitive uniform arrangements for the collection of own resources accruing from value added tax (VAT).	08.07.1993	OJ C 227, 23.08.1993
Opinion No 7/93 of the Court of Auditors of the European Communities on a proposed Council Regulation (EEC, Euratom) amending Council Regulation (EEC, Euratom) No 1552/89 implementing Decision 88/376/EEC, Euratom concerning the system of the Community's own resources.	23.09.1993	OJ C 307, 13.11.1993
Opinion No 8/93 of the Court of Auditors of the European Communities on the statement regarding the system of the Community's own resources made in 1988 with a view to its being taken into consideration during the decision-making process at the Edinburgh European Council.	27.10.1993	Restricted document and not published in OJ
Opinion No 9/93 of the Court of Auditors of the European Communities on a proposal for a Council Regulation (ECSC, EEC, Euratom) amending the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities.	04.11.1993	OJ C 348, 21.12.1993
Opinion No 10/93 of the Court of Auditors of the European Communities on a proposal for a Council (EC) Regulation amending Regulation (Euratom, ECSC, EEC) No 549/69 determining the categories of the official and other employees of the European Communities to whom the provisions of Articles 12, 13, second paragraph, and 14 of the Protocol on the Privileges and the Immunities of the Communities apply.	25.11.1993	OJ C 6, 08.01.1994
Opinion No 11/93 of the Court of Auditors of the European Communities on a proposal for a Council (EEC, Euratom) Regulation amending Council Regulation (EEC, Euratom) No 1552/89	02.12.1993	OJ C 35, 03.02.1994

implementing Decision 88/376/EEC, Euratom concerning the system of the Communities' own resources.		
Opinion No 12/93 of the Court of Auditors of the European Communities on implementation of the financial instrument 'EC-Investment Partners'.	09.12.1993	Restricted document and not published in OJ

1994

Title	Adoption	Publication
<p>Opinion No 1/94 of the Court of Auditors of the European Communities</p> <p>(a) on the proposal for a Council Regulation (EC,Euratom) amending Regulation (EEC,Euratom) No 1552/89 implementing Decision 88/376/EEC, Euratom on the system of the Communities' own resources</p> <p>(b) on the proposal for a Council Regulation (ECSC, EC, Euratom) amending the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities.</p>	23.03.1994	OJ C 115, 26.04.1994
Opinion No 2/94 of the Court of Auditors of the European Communities on the proposal to amend the Financial Regulation of the European Schools.	02.06.1994	Not published in OJ
Opinion No 3/94 of the Court of Auditors of the European Communities on the proposal for a Council Regulation (EC, Euratom, ECSC) 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 European Communities apply.	22.09.1994	OJ C 290, 18.10.1994
Opinion No 4/94 of the Court of Auditors of the European Communities on a proposed Council Regulation (EC, ECSC, Euratom) amending the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities.	08.12.1994	OJ C 383, 31.12.1994
<p>Opinion No 5/94 of the Court of Auditors of the European Communities on:</p> <p>- a proposal for a Council (EC) Regulation amending Council Regulation (EEC) No 729/70 concerning the financing of the common agricultural policy, and</p> <p>- a proposal for a Council (EC) Regulation amending the financial Regulation of 21 December 1977 applicable to the general budget of the European Communities.</p>	15.12.1994	OJ C 383, 31.12.1994

1995

Title	Adoption	Publication
Opinion No 1/95 of the Court of Auditors of the European Communities on the draft Financial Regulation applicable to the European Training Foundation.	23.02.1995	Not published in OJ
Opinion No 2/95 of the Court of Auditors of the European Communities on the draft Financial Regulation concerning the European Monitoring Centre for Drugs and Drug Addiction.	23.02.1995	Not published in OJ
Opinion No 3/95 of the Court of Auditors of the European Communities on the draft Financial Regulation concerning the Office for Harmonisation in the Internal Market (Trade Marks and Designs).	23.02.1995	Not published in OJ
Opinion No 4/95 of the Court of Auditors of the European Communities on the draft Financial Regulation concerning the European Environment Agency.	23.02.1995	Not published in OJ
Opinion No 5/95 of the Court of Auditors of the European Communities on a proposal for the amendment of Article 24 of the regulations for members of the teaching staff of the European Schools.	08.06.1995	Not published in OJ
Opinion No 6/95 of the Court of Auditors of the European Communities on the Commission's clearance decision for the financial year 1991, together with the Commission's reply.	21.09.1995	OJ C 10, 15.01.1996
Opinion No 7/95 of the Court of Auditors of the European Communities on the draft Financial Regulation concerning the European Agency for the Evaluation of Medicinal Products.	25-26.10.1995	Not published in OJ

1996

Title	Adoption	Publication
Opinion No 1/96 concerning the proposal for a financial regulation applicable to the Translation Centre for Bodies of the European Union.	18.04.1996	Not published in OJ
Technical opinion on the financial commitments for the Court of Justice's buildings.	30.05.1996	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.	11.07.1996	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.	11.07.1996	OJ C 338, 11.11.1996
Opinion No 4/96 concerning the management of data-processing resources in the European Parliament.	07.11.1996	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.	05.12.1996	Not published in OJ
Opinion No 6/96 concerning a draft amendment to the financial regulation of the European Environment Agency.	12.12.1996	Not published in OJ

1997

Title	Adoption	Publication
Opinion No 1/97 on the conditions governing the implementation of expenditure under the common foreign and security policy (CFSP).	10.04.1997	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.	24.04.1997	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.	14.05.1997	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 (doc. COM(96) 351 final).	10.07.1997	9-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	25.09.1997	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

1998

Title	Adoption	Publication
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.	01-02.04.1998	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.	13-14.05.1998	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 euros.		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 agri-monetary system denominated in euro ref. 98/0214	14-15.10.1998	OJ C 368, 27.11.1998

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 ref. 98/0215.	8	
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.	22.10.1998	OJ C 7, 11.1.1999
Opinion No 10/98 on certain proposals for regulations within the Agenda 2000 framework.	29.10.1998	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 1966 of the Budget Committee of the Office for Harmonisation in the Internal Market (Alicante) (Financial Regulation).		Not published in OJ

1999

Title	Adoption	Publication
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.	14-15.04.1999	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.	14-15.04.1999	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 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 doc. COM(1999) 333 final 99/0139 (CNS).	07.10.1999	OJ C 310, 28.10.1999
Opinion No 9/99 on a proposal for a Council Regulation (EC) on budgetary discipline doc. COM(1999) 364 final 99/0151 (CNS).	28.10.1999	OJ C 334, 23.11.1999

2000

Title	Adoption	Publication
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).	05.10.2000 01	OJ C 327, 17.11.2000 p.
Opinion No 2/2000 on a proposal to amend the Financial Regulation of the Community Plant Variety Office (CPVO, Angers).	05.10.2000 0	Not published in OJ

2001

Title	Adoption	Publication
Opinion No 1/2001 on a proposal for a Council Regulation amending Council Regulation (EC) No 1258/1999 on the financing of the common agricultural policy as well as various other regulations relating to the common agricultural policy.	24- 25.01.2001	OJ C 55, 21.2.2001 p.1
Opinion No 2/2001 on a proposal for a Council Regulation on the Financial Regulation applicable to the general budget of the European Communities.	05.04.2001	OJ C 162, 5.6.2001 p.1
Opinion No 3/2001 on a proposal for a Council Regulation introducing special measures to terminate the service of officials of the Commission of the European Communities as part of the reform of the Commission.	05.04.2001	OJ C 162, 5.6.2001 p.98
Opinion No 4/2001 on a proposal for a Council Regulation 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 (purpose: taxation of those entitled to the allowance provided for in the event of termination of service).	05.4.2001	OJ C 162, 5.6.2001 p.100
Opinion No 5/2001 on a proposal to amend the Financial Regulation of the Office for Harmonisation in the Internal Market (OHIM-Alicante).		Not published in OJ
Opinion No 6/2001 concerning a draft Commission Regulation (Euratom, ECSC, EC) amending Commission Regulation No 3418/93 of 9 December 1993 laying down detailed rules for the implementation of certain provisions of the Financial Regulation of 21 December 1977.		Not published in OJ
Opinion No 7/2001 on a proposal for a Council Regulation 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.		Not published in OJ
Opinion No 8/2001 on a proposal for a Council Regulation laying down the statute for executive agencies to be entrusted with certain tasks in the management of Community programmes [doc. COM (2000) 788 final 2000/0337 (CNS)]	25.10.2001	OJ C 345, 6.12.2001 p.1

Opinion No 9/2001 on a proposal for a Directive of the European Parliament and of the Council on the criminal-law protection of the Community's financial interests [ref. 2001/0115 (COD - COM (2001) 272 final)]	08.11.2001 1	OJ C 14, 17.1.2002 p. 1
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2002

Title	Adoption	Publication
Opinion No 1/2002 concerning a proposal to amend the financial regulation of the Office for Harmonisation in the Internal Market (Alicante)		Not published in OJ
Opinion No 2/2002 on an amended proposal for a Council Regulation on the Financial Regulation applicable to the general budget of the European Communities	21.02.2002	OJ C 92, 17.4.2002
Opinion No 3/2002 concerning a proposal for the Financial Regulation applicable to the budget of Eurojust		Not published in OJ
Opinion No 4/2002 on an amended proposal for a Council Regulation 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	10-11.07.2001	OJ C 225, 20.9.2002 p. 1
Opinion No 5/2002 on an amended proposal for a Council Regulation introducing special measures to terminate the service of officials of the Commission of the European Communities as part of the reform of the Commission	17-18.07.2002	OJ C 236, 1.10.2002
Opinion No 6/2002 on a proposal for a Council Regulation introducing special measures to terminate the service of officials of the General Secretariat of the Council of the European Union	17-18.07.2002	OJ C 236, 1.10.2002
Opinion No 7/2002 on an amended proposal for a Council Regulation introducing special measures to terminate the service of European Parliament officials and temporary staff working in the Political Groups	17-18.07.2002	OJ C 236, 1.10.2002
Opinion No 8/2002 concerning a proposal for a revised Financial Regulation applicable to the budget of the European Agency for Reconstruction		Not published in OJ
Opinion No 9/2002 concerning the financing of the common agricultural policy	25-26.09.2001	OJ C 285, 21.11.2002 p. 1
Opinion No 10/2002 on a Commission proposal for amendment of the constituent acts of Community Bodies following the adoption of the new Financial Regulation	25-26.09.2004	OJ C 285, 21.11.2002 p. 4
Opinion No 11/2002 on a proposal for a Commission Regulation on the framework financial regulation for the bodies referred to in Article 185 of Council Regulation (EC, ECSC, Euratom) on the Financial Regulation applicable to the general budget	25-26.09.2002	OJ C 12, 17.01.2003
Opinion No 12/2002 on the proposal for a Council Regulation on a Financial Regulation applicable to the ninth European Development Fund under the ACP/EU Partnership Agreement signed at Cotonou on 23 June 2000	15.10.2003	OJ C 12, 17.01.2003
Opinion No 13/2002 concerning a draft Commission Regulation laying down detailed rules for the implementation of Council Regulation (EC/Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European	24.10.2003	OJ C 12, 17.01.2003

Communities		
Opinion No 14/2002 on a proposal for a Council Regulation amending the Staff Regulations of officials and the Conditions of Employment of other servants of the European Communities	5.12.2003	OJ C 21, 28.01.2003

2003

Title	Adoption	Publication
Opinion No 1/2003 on a proposal for a regulation for the Budget Committee of the Office for Harmonisation in the Internal Market (Trade Marks and Designs) laying down the financial provisions applicable to the Office ('financial regulation')		Not published in OJ
Opinion No 2/2003 on a proposal for a regulation of the Administrative Council of the Community Plant Variety Office laying down the financial provisions applicable to the Office ('Financial Regulation')		Not published in OJ
Opinion No 3/2003 concerning the draft financial regulation of the European Food Safety Authority		Not published in OJ
Opinion No 4/2003 concerning a draft Financial Regulation applicable to the Translation Centre for bodies of the European Union		Not published in OJ
Opinion No 5/2003 on a proposal for a Council Regulation introducing, on the occasion of the accession of Cyprus, the Czech Republic, Estonia, Hungary, Latvia, Lithuania, Malta, Poland, Slovakia, Slovenia, special temporary measures for recruitment of officials of the European Communities	17.07.2003	OJ C 224, 19.09.2003
Opinion No 6/2003 concerning the draft financial regulation of the European Agency for the evaluation of Medicinal Products		Not published in OJ

2004

Title	Adoption	Publication
Opinion No 1/2004 of the Court of Auditors of the European Communities on an amended proposal for a Council Regulation amending the Staff Regulations of officials and the Conditions of Employment of other servants of the European Communities	23.02.2004	OJ C 75, 24.03.2004
Opinion No 2/2004 on the 'single audit' model (and a proposal for a Community Internal Control Framework)	18.03.2004	OJ C 107, 30.04.2004

2005

Title	Adoption	Publication
Opinion No 1/2005 on the proposal for a Council Regulation on the financing of the Common Agricultural Policy	17.03.2005	OJ C 121, 20.05.2005
Opinion No 2/2005 on the proposal for a Council Regulation laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund	18.03.2005	OJ C 121, 20.05.2005
Opinion No 3/2005 on the draft Regulation (EC) of the Commission amending Regulation (EC, Euratom) no. 2342/2002 of 23 December 2002 laying down detailed rules for the implementation of Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities	17.03.2005	OJ C 124, 23.05.2005
Opinion No 4/2005 on a proposal for a Council decision on the system of the European Communities' own resources and on a proposal for a Council Regulation on the implementing measures for the correction of budgetary imbalances in accordance with Articles 4 and 5 of the Council decision of (...) on the system of the European Communities' own resources	12.05.2005	OJ C 167, 07.07.2005
Opinion No 5/2005 on the draft Amendment of the financial regulation of the Community Plant Variety Office adopted by the Administrative Council of the Office on 16 September 2004		Not published in OJ
Opinion No 6/2005 on a proposal for a Regulation of the European Parliament and of the Council amending Regulations (EC) No 1073/1999 and (Euratom) No 1074/1999 concerning investigations conducted by the European Anti-Fraud Office (OLAF)	09.06.2005	OJ C 202, 18.08.2005
Opinion No 7/2005 of the Court of Auditors of the European Communities on a draft Commission Regulation amending Regulation (EC) No 1653/2004 as regards the post of accounting officers of executive agencies	06.07.2005	OJ C 249, 07.10.2005
Opinion No 8/2005 on a proposal for a regulation of the European Parliament and of the Council on mutual administrative assistance for the protection of the financial interests of the Community against fraud and any other illegal activities	27.10.2005	OJ C 313, 09.12.2005
Opinion No 9/2005 concerning a proposal for a Council Regulation amending Regulation (EC Euratom) No 2728/94 establishing a Guarantee Fund for external actions	10.11.2005	OJ C 313, 09.12.2005
Opinion No 10/2005 on the draft Council Regulation amending Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities	07.12.2005	OJ C 13, 18.01.2006
Opinion No 11/2005 on the draft Commission Regulation (EC, Euratom) amending Regulation (EC, Euratom) No 2342/2002 laying down detailed rules for the implementation of Council Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities	15.12.2005	OJ C 13, 18.01.2006

2006

Title	Adoption	Publication
Opinion No 1/2006 on the proposal for a regulation of the European Parliament and of the Council laying down the rules for the participation of undertakings, research centres and universities in actions under the Seventh Framework Programme and for the dissemination of research results (2007-2013)	05.04.2006	OJ C 203, 25.08.2006
Opinion No 2/2006 on a proposal for a Council Decision on the system of the European Communities own resources	28.06.2006	OJ C 203, 25.08.2006
Opinion No 3/2006 of the Court of Auditors of the European Communities on a proposal for a Council Regulation introducing, on the occasion of the accession of Bulgaria and Romania, special temporary measures for recruitment of officials of the European Communities	14.09.2006	OJ C 273, 09.11.2006
Opinion No 4/2006 on the draft Council Regulation amending Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities	14.09.2006	OJ C 273, 09.11.2006
Opinion No 5/2006 on a proposal for an amendment to the Financial Regulation of the European Schools		Not published in OJ
Opinion No 6/2006 on a proposal for a decision by the European Parliament and the Council amending and extending Decision No 804/2004/EC of the European Parliament and of the Council of 21 April 2004 establishing a Community action programme to promote activities in the field of the protection of the Community's financial interests ("Hercule II" programme)	26.10.2006	OJ C 302, 12.12.2006
Opinion No 7/2006 on a proposal for a Regulation of the European Parliament and of the Council amending Regulation (EC) No 1073/1999 concerning investigations conducted by the European Anti-Fraud Office (OLAF)	06.12.2006	OJ C8, 12.01.2007
Opinion No 8/2006 concerning a proposal for a Council Regulation repealing Council Regulation (EC) No 2040/2000 on budgetary discipline	06.12.2006	OJ C8, 12.01.2007

2007

Title	Adoption	Publication
Opinion No 1/2007 on the draft Commission Regulation (EC, Euratom) amending Regulation (EC, Euratom) No 2342/2002 laying down detailed rules for the implementation of Council Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities	25.01.2007	OJ C 46, 28.02.2007
Opinion No 2/2007 on the draft Council Regulation amending the Financial Regulation applicable to the ninth European Development Fund	08.03.2007	OJ C 101, 04.05.2007
Opinion No 3/2007 on a proposal for a Regulation of the European Parliament and of the Council amending Council Regulation (EC) No 515/97 on mutual assistance between the administrative authorities of the Member States and cooperation between the latter and the Commission to ensure the correct application of the law on customs and agricultural matters	21.03.2007	OJ C 101, 04.05.2007
Opinion No 4/2007 on a draft Commission Regulation (EC) amending Regulation (EC) No 1653/2004 on a standard financial regulation for the executive agencies pursuant to Council Regulation (EC) No 58/2003 laying down the statute for executive agencies to be entrusted with certain tasks in the management of Community programmes (SEC(2007) 492 Final)	12.07.2007	OJ C 216, 14.09.2007
Opinion No 5/2007 on the proposal for a Council Regulation on the Financial Regulation applicable to the Euratom Supply Agency		Not published in OJ
Opinion No 6/2007 on the annual summaries of Member States; national declarations of Member States; and audit work on EU funds of national audit bodies	19.07.2007	OJ C 216, 14.09.2007
Opinion No 7/2007 on a draft Council Regulation amending Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities	22.11.2007	OJ C 312, 21.12.2007
Opinion No 8/2007 on a proposal for a Commission Regulation (EC, Euratom) amending Commission Regulation (EC, Euratom) No 2343/2002 on the framework Financial Regulation for the bodies referred to in Article 185 of Council Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities	06.12.2007	OJ C 23, 28.01.2008
Opinion No 9/2007 on the Proposal for a Council Regulation on a Financial Regulation applicable to the tenth European Development Fund	06.12.2007	OJ C 23, 28.01.2008

2008

Title	Adoption	Publication
Opinion No 1/2008 on a proposal for a Decision of the Management Board of the European Aviation Safety Agency amending the Agency's Financial Regulation		Not published in OJ
Opinion No 2/2008 on a proposal for a Council Regulation amending Regulation (EC, Euratom) No 1150/2000 implementing Decision 2000/597/EC, Euratom on the system of the Communities own resources	03.07.2008	OJ C 192, 29.07.2008
Opinion No 3/2008 of the Court of Auditors of the European Communities on a proposal for a Council Regulation 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	17.07.2008	OJ C 199, 05.08.2008
Opinion No 4/2008 on the Financial Regulation of the European Joint Undertaking for ITER and the Development of Fusion Energy (Fusion for Energy)		Not published in OJ