

## I

(Information)

**COURT OF AUDITORS****REPORT**

**on the accounts drawn up by the Secretary-General of the Convention on the future of the European Union for the financial year 2002 (started on 21 February 2002 and ended on 31 December 2002), together with the comments of the Secretary-General of the Convention**

(2003/C 122/01)

1. This audit report concerns the Fund for the financing of the Convention on the future of the European Union, set up by Decision No 2002/176/EU <sup>(1)</sup> (21 February 2002) of the Representatives of the Governments of the Member States, meeting within the Council.
2. In conformity with Article 248 of the Treaty, the Court has examined the financial statements, summarised in *Tables 1 and 2*, in respect of the management of the Fund for the financial year ended 31 December 2002. In accordance with Article 13(1) of Decision No 2002/176/EU, the budget was implemented under the responsibility of the Secretary-General of the Convention. This responsibility included drawing up and presenting the financial statements <sup>(2)</sup>.
3. The Court carried out its audit in accordance with its auditing policies and standards. These have been adapted from generally accepted international auditing standards to reflect the Community nature of the context within which the Court works. The Court examined the accounting records and applied the auditing procedures it deemed necessary in this context. Through this audit the Court obtained a reasonable basis for the opinion expressed below.
4. The Court's examination enabled it to obtain reasonable assurance that the accounts for the financial year ended 31 December 2002 are reliable and that the underlying transactions are, on the whole, legal and regular.

This report was adopted by the Court of Auditors in Luxembourg at its meeting of 10 April 2003.

*For the Court of Auditors*  
Juan Manuel FABRA VALLÉS  
*President*

<sup>(1)</sup> OJ L 60, 1.3.2002, p. 56.

<sup>(2)</sup> A large amount of the human and material resources needed for the functioning of the Convention was supplied by the Parliament, the Council and the Commission. Furthermore, national Governments and Parliaments met the expenses of their representatives to the Convention.

Table 1

**Balance sheet as at 31 December 2002**

(EUR)

ASSETS	2002	LIABILITIES	2002
<b>Cash accounts</b>	<b>3 534 361</b>	<b>Capital</b>	<b>33 835</b>
		Balance for the financial year	33 835
<b>Suspense accounts</b>	<b>8 105</b>	<b>Current liabilities</b>	<b>3 508 631</b>
		Automatic carryovers of approps committed	97 991
		Automatic carryovers of approps not committed <sup>(1)</sup>	3 401 617
		Sundry accounts payable	9 023
<b>Total assets</b>	<b>3 542 466</b>	<b>Total liabilities</b>	<b>3 542 466</b>

<sup>(1)</sup> Article 11 of Decision No 2002/176/EU: appropriations not committed are carried over automatically.

Source: Summary drawn up by the Court of Auditors on the basis of financial statements drawn up by the Convention's Secretariat General.

Table 2

**Revenue and expenditure account for the financial year 2002**

(EUR)

<b>Revenue</b>	
The signatory Institutions' contributions	4 000 000
Bank interest	33 835
<b>Total revenue</b>	<b>4 033 835</b>
<b>Expenditure</b>	
Payments	500 392
Appropriations carried over to the following financial year	3 499 608
— Committed during 2002	97 991
— Not committed during 2002	3 401 617
<b>Total expenses</b>	<b>4 000 000</b>
<b>Balance for the financial year</b>	<b>33 835</b>

Source: Summary drawn up by the Court of Auditors on the basis of financial statements drawn up by the Convention's Secretariat General.

**COMMENTS OF THE SECRETARY-GENERAL OF THE CONVENTION**

The Secretary General has no comments to make on the Court's observations.

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