time by the same people. It would therefore be very difficult and not very cost-effective to try to dissociate the costs of both transformations. As a matter of fact, the adaptation of information systems to the year 2000 already started within the Commission in 1996, and continued during 1997 and 1998. It was mainly incorporated in the global cost of maintenance and modernisation of applications' budgets. Its cost cannot be identified precisely.

(1) COM(1998) 102.

(98/C 304/150)

WRITTEN OUESTION E-0427/98

by Esko Seppänen (GUE/NGL) to the Commission

(24 February 1998)

Subject: Expenditure on EU staff pensions

Future expenditure on EU staff pensions is not covered by the EU budget. Yet Member States will be required to meet this expenditure in the future. What is the Commission's estimate of the volume of expenditure on pensions which is not covered, and how can it be taken into account more satisfactorily in future budgets?

Answer given by Mr Liikanen on behalf of the Commission

(2 April 1998)

The Commission would draw the Honourable Member's attention to Article 83 of the Staff Regulations of officials of the European Communities. This Article specifies that the Member States collectively guarantee payment of pensions, which is charged to the budget of the Communities. In addition, officials and other servants contribute one third of the cost of financing the scheme (at present the contribution is 8.25% of the basic salary). The amounts deducted constitute revenue for the budget.

On the question of the actuarial cost of pensions for the Community budget, which is a financial obligation, the Court of Auditors has asked the Commission to include this cost in the Communities' balance sheet in future.

This exercise, which is to be applied with effect from 1997 (balance sheet at 31 December 1997) is particularly difficult and complex since it has never been carried out before. It requires information from each of the institutions and agencies belonging to the Community pension scheme and it calls for specific expert knowledge. The Commission has therefore asked a specialist firm to quantify this cost in the wider context of an actuarial study also covering the whole issue of the pensions scheme and, in particular, its long-term balance. Since the results of this study will not be known until the end of September 1998, the Commission has undertaken to enter an indicative estimate of the amount of this actuarial debt in the balance sheet at 31 December 1997.

The Honourable Member will therefore find the information requested in the revenue and expenditure account and the balance sheet relating to budget operations in 1997 when it is published. It is currently being prepared.

(98/C 304/151)

WRITTEN QUESTION E-0428/98

by Spalato Belleré (NI) to the Commission

(24 February 1998)

Subject: Commission's representations and other offices

In many countries in the world and at international organizations, the European Union is represented by the Commission, which in its turn appoints senior officials as ambassadors to represent the European Union.