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Information and Notices

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I

(Information)

COUNCIL

Council notice concerning the Brussels Convention on jurisdiction and the enforcement of judgments in civil and commercial matters

(94/C 299/01)

Following the deposit by the Federal Republic of Germany on 14 September 1994 of its instrument of ratification of the Convention on the accession of the Kingdom of Spain and the Portuguese Republic to the Convention on jurisdiction and the enforcement of judgments in civil and commercial matters and to the Protocol on its interpretation by the Court of Justice of the European Communities, signed in San Sebastian on 26 May 1989 ⁽¹⁾, the Convention will enter into force in accordance with Article 32 (2) thereof, on 1 December 1994 as between the Federal Republic of Germany and the States which have already deposited their instruments of ratification of the Convention (France, the Netherlands, Spain, the United Kingdom, the Grand Duchy of Luxembourg, Italy, Greece, Portugal and Ireland).

⁽¹⁾ OJ No L 285, 3. 10. 1989, p. 1.

COMMISSION

Ecu (¹)

26 October 1994

(94/C 299/02)

Currency amount for one unit:

Belgian and Luxembourg franc	39,4386	United States dollar	1,28099
Danish krone	7,48164	Canadian dollar	1,72716
German mark	1,91637	Japanese yen	124,256
Greek drachma	295,269	Swiss franc	1,60124
Spanish peseta	159,612	Norwegian krone	8,33030
French franc	6,56189	Swedish krona	9,04727
Irish pound	0,792792	Finnish markka	5,80930
Italian lira	1958,13	Austrian schilling	13,4876
Dutch guilder	2,14771	Icelandic krona	84,9170
Portuguese escudo	195,761	Australian dollar	1,73107
Pound sterling	0,783578	New Zealand dollar	2,09142
		South African rand	4,41981

The Commission has installed a telex with an automatic answering device which gives the conversion rates in a number of currencies. This service is available every day from 3.30 p.m. until 1 p.m. the following day. Users of the service should do as follows:

- call telex number Brussels 23789;
- give their own telex code;
- type the code 'cccc' which puts the automatic system into operation resulting in the transmission of the conversion rates of the ecu;
- the transmission should not be interrupted until the end of the message, which is marked by the code 'ffff'.

Note: The Commission also has an automatic telex answering service (No 21791) and an automatic fax answering service (No 296 10 97) providing daily data concerning calculation of the conversion rates applicable for the purposes of the common agricultural policy.

(¹) Council Regulation (EEC) No 3180/78 of 18 December 1978 (OJ No L 379, 30. 12. 1978, p. 1), as last amended by Regulation (EEC) No 1971/89 (OJ No L 189, 4. 7. 1989, p. 1).

Council Decision 80/1184/EEC of 18 December 1980 (Convention of Lomé) (OJ No L 349, 23. 12. 1980, p. 34).

Commission Decision No 3334/80/ECSC of 19 December 1980 (OJ No L 349, 23. 12. 1980, p. 27).

Financial Regulation of 16 December 1980 concerning the general budget of the European Communities (OJ No L 345, 20. 12. 1980, p. 23).

Council Regulation (EEC) No 3308/80 of 16 December 1980 (OJ No L 345, 20. 12. 1980, p. 1).

Decision of the Council of Governors of the European Investment Bank of 13 May 1981 (OJ No L 311, 30. 10. 1981, p. 1).

Average prices and representative prices for table wines at the various marketing centres

(94/C 299/03)

(Established on 25 October 1994 for the application of Article 30 (1) of Regulation (EEC) No 822/87)

Type of wine and the various marketing centres	ECU per % vol/hl	Type of wine and the various marketing centres	ECU per % vol/hl
R I		A I	
Heraklion	No quotation	Athens	No quotation
Patras	No quotation	Heraklion	No quotation
Requena	2,990	Patras	No quotation
Reus	No quotation (*)	Alcázar de San Juan	2,756
Villafranca del Bierzo	No quotation (*)	Almendralejo	No quotation
Bastia	No quotation	Medina del Campo	No quotation (*)
Béziers	3,132	Ribadavia	No quotation
Montpellier	3,151	Villafranca del Penedés	No quotation
Narbonne	3,195	Villar del Arzobispo	No quotation (*)
Nîmes	3,182	Villarrobledo	2,711
Perpignan	No quotation (*)	Bordeaux	No quotation
Asti	No quotation	Nantes	No quotation
Florence	No quotation	Bari	1,923
Lecce	No quotation	Cagliari	No quotation
Pescara	2,009	Chieti	No quotation
Reggio Emilia	No quotation (*)	Ravenna (Lugo, Faenze)	2,650
Treviso	2,308	Trapani (Alcamo)	2,180
Verona (for local wines)	2,671	Treviso	2,415
Representative price	3,080	Representative price	2,383
R II			
Heraklion	No quotation		
Patras	No quotation		
Calatayud	No quotation		
Falset	No quotation (*)		
Jumilla	2,415		
Navalcarnero	No quotation (*)		
Requena	No quotation		
Toro	No quotation		
Villena	3,224		
Bastia	2,851		
Brignoles	No quotation		
Bari	1,923		
Barletta	1,923		
Cagliari	No quotation		
Lecce	No quotation		
Taranto	No quotation		
Representative price	2,186		
	ECU/hl		
		A II	
		Rheinfalz (Oberhaardt)	46,725
		Rheinhessen (Hügelland)	44,444
		The wine-growing region of the Luxembourg Moselle	No quotation (*)
		Representative price	45,570
		A III	
		Mosel-Rheingau	No quotation
		The wine-growing region of the Luxembourg Moselle	No quotation
		Representative price	No quotation
R III			
Rheinfalz-Rheinhessen (Hügelland)	No quotation (*)		

(*) Quotation not taken into account in accordance with Article 10 of Regulation (EEC) No 2682/77.

NOTICE OF THE GOVERNMENT OF IRELAND

OF 12 AUGUST 1994

Directive 94/22/EC of the European Parliament and of the Council of 30 May 1994 on the conditions for granting and using authorizations for the prospection, exploration and production of hydrocarbons ⁽¹⁾

(94/C 299/04)

In accordance with Article 3 (3) of Directive 94/22/EC on the conditions for granting and using authorizations for the prospection, exploration and production of hydrocarbons, the Minister for Transport, Energy and Communications hereby gives notice that the areas available for authorization in the Irish offshore on a permanent basis (which are available for either a Licensing Option or an Exploration Licence, as described in the Licensing Terms for Offshore Oil and Gas Exploration and Development, published by the Department of Energy, Ireland, in November, 1992) are anywhere on the Irish Continental Shelf, which is defined in the Continental Shelf (Designated Areas) Order, 1993 (S.I. No 92 of 1993) excluding those areas:

(i) Held by another party under one of the following authorizations:

Licensing Option, Exploration Licence, Lease Undertaking, Petroleum Lease or Reserved Area Licence which areas, are indicated as block numbers in the half-yearly reports of the Department of Transport, Energy and Communications showing, in respect of the period of six months ending on 30 June and 31 December, particulars of all petroleum leases, licences and working facilities permits made or granted by him and for the time being current and which at 30 June 1994 were:

Block Numbers: 11/29; 12/2; 12/3; 12/7; 12/8; 18/14; 18/15; 18/19; 18/20; 18/25; 18/29; 18/30; 19/2; 19/3; 19/4; 19/7; 19/8; 19/11; 19/12; 19/16; 19/17; 19/21; 26/28(p); 27/4; 27/5; 27/9; 27/12; 27/13; 27/14; 27/17; 27/18; 27/19; 27/22; 27/23; 27/24; 33/16; 33/17; 33/18; 33/19; 33/21; 33/22; 33/23; 33/24; 33/28(p); 33/29; 41/15; 41/20; 41/25; 41/28(p); 41/29; 41/30; 42/3; 42/4; 42/7; 42/8; 42/11; 42/12; 42/17; 42/18; 42/19; 42/21; 42/26(p); 47/30; 48/15; 48/17; 48/18; 48/19; 48/20; 48/22; 48/23; 48/24; 48/25; 48/26; 48/27; 48/28; 48/29; 48/30; 49/9(p); 49/10(p); 49/11; 49/12; 49/13; 49/14; 49/16; 49/17; 49/18; 49/19; 49/20; 49/21; 49/26; 50/1(p); 50/2(p); 50/3; 50/4; 50/5; 50/6; 50/7(p); 50/9(p); 50/10; 50/12; 50/16; 50/17; 50/18; 51/1; 55/14; 55/15; 56/5; 56/8; 56/9; 56/12; 56/13; 56/14; 56/15; 56/19; 56/20; 57/1; 57/2; 57/3; 57/4; 57/5; 57/6; 57/7; 57/8 and 57/9.

(ii) Included in a current Licensing Round, which may be announced from time to time by the Minister for Transport, Energy and Communications and which at 30 June 1994 were:

Block Numbers: 25/25; 25/30; 26/16; 26/17; 26/18; 26/19; 26/21; 26/22; 26/23; 26/24; 26/25; 26/26; 26/27; 26/28(p); 26/29; 26/30; 34/4; 35/5; 34/9; 34/10; 34/14; 34/15; 34/18; 34/19; 34/20; 34/23; 34/24; 34/25; 34/28; 34/29; 34/30; 35/1; 35/2; 35/3; 35/4; 35/5; 35/6; 35/7; 35/8; 35/9; 35/10; 35/11; 35/12; 35/13; 35/14; 35/15; 35/16; 35/17; 35/18; 35/19; 35/20; 35/21; 35/22; 35/23; 35/24; 35/25; 35/26; 35/27; 35/28; 35/29; 35/30; 36/1; 36/6; 36/11; 36/16; 36/21; 36/22; 36/26; 36/27; 43/3; 43/4; 43/5; 43/8; 43/9; 43/10; 43/12; 43/13; 43/14; 43/15; 43/17; 43/18; 43/19; 43/20; 43/22; 43/23; 43/24; 43/25; 43/27; 43/28; 43/29; 43/30; 44/1; 44/2; 44/3; 44/4; 44/5; 44/6; 44/7; 44/8; 44/9; 44/10; 44/11; 44/12; 44/13; 44/14; 44/15; 44/16; 44/17; 44/18; 44/19; 44/20; 44/21; 44/22; 44/23; 44/24; 44/25; 44/26; 44/27; 44/28; 44/29; 44/30; 45/1; 45/2; 45/6; 45/7; 45/11; 45/12; 45/16; 45/17; 45/21; 45/22; 45/23; 45/24; 45/26; 45/27; 45/28; 45/29; 45/30; 52/1; 52/2; 52/3; 52/4; 52/6; 52/7; 52/8; 52/11; 52/12; 53/4; 53/5; 54/1; 54/2; 54/3; 54/4; 54/5; 54/6; 54/7; 54/8; 54/9; 54/10; 54/12; 54/13; 54/14; 54/15; 54/17; 54/18; 54/19; 54/20; 54/22; 54/23; 54/24; 54/27; 54/28 and 54/29.

(p) denotes a part block.

⁽¹⁾ OJ No L 164, 30. 6. 1994, p. 3.

Detailed information on the acreage available at any time under Ireland's offshore exploration licensing policy may be obtained from the Petroleum Affairs Division, Department of Transport, Energy and Communications, Beggars Bush, Haddington Road, Dublin 4, Ireland. Tel.: (353 1) 671 52 33.

Department of Transport, Energy and Communications,
Dublin 2,
Ireland.

Non-opposition to a notified concentration

(Case No IV/M.498 — Commercial Union/Groupe Victoire)

(94/C 299/05)

(Text with EEA relevance)

On 12 September 1994, the Commission decided not to oppose the above notified concentration and to declare it compatible with the common market. This decision is based on Article 6 (1) (b) of Council Regulation (EEC) No 4064/89 ⁽¹⁾. Third parties showing a sufficient interest can obtain a copy of the decision by making a written request to:

Commission of the European Communities,
Directorate-General for Competition (DG IV),
Merger Task Force,
150 avenue de Cortenberg,
B-1049 Brussels,
fax number: (32 2) 296 43 01.

⁽¹⁾ OJ No L 395, 30. 12. 1989. Corrigendum: OJ No L 257, 21. 9. 1990, p. 13.

Non-opposition to a notified concentration

(Case No IV/M.459 — CINVen/CIE Management II/BP Nutrition)

(94/C 299/06)

(Text with EEA relevance)

On 29 September 1994, the Commission decided not to oppose the above notified concentration and to declare it compatible with the common market. This decision is based on Article 6 (1) (b) of Council Regulation (EEC) No 4064/89 ⁽¹⁾. Third parties showing a sufficient interest can obtain a copy of the decision by making a written request to:

Commission of the European Communities,
Directorate-General for Competition (DG IV),
Merger Task Force,
150 avenue de Cortenberg,
B-1049 Brussels,
fax number: (32 2) 296 43 01.

⁽¹⁾ OJ No L 395, 30. 12. 1989. Corrigendum: OJ No L 257, 21. 9. 1990, p. 13.

COURT OF AUDITORS

REPORT BY THE EXTERNAL AUDITOR ON THE ACCOUNTS OF THE COURT OF AUDITORS FOR THE FINANCIAL YEAR 1993

(94/C 299/07)

NOTE TO THE READER

Without prejudice to the provisions of Article 206a of the EEC Treaty, which confer upon the Court of Auditors the responsibility for examining all revenue and expenditure of the Community, or to the provisions of Article 206b of the EEC Treaty relating to the granting of discharge, the Court of Auditors has, since the end of the financial year 1987, had its internal administrative management accounts inspected by an external auditor.

The reports which the Court of Auditors' external auditor drew up on the Court's accounts for the financial years 1987 to 1991 were only notified to the Chairman of the European Parliament's Committee on Budgetary Control.

In accordance with a decision taken by the Members of the Court of Auditors at the Court meeting of 8 July 1993, all reports by the external auditor, with effect from the 1992 financial year, are to be published in the *Official Journal of the European Communities*.

The financial statements annexed to the report attached hereto are based on the accounting data which the Court of Auditors forwarded to the Commission for the purposes of drawing up the revenue and expenditure account and the balance sheet of the European Communities for the financial year 1993. The data in question will be made available to any person who submits a written request for them to the Court of Auditors' Department of External Affairs and Public Relations.

For the Court of Auditors

André J. MIDDELHOEK

President

Certificate concerning the regularity and fairness of the financial statements as at 31 December 1993

To the Members of the
European Court of Auditors

Following the instructions given to us by the European Court of Auditors, we have examined, in accordance with generally accepted auditing standards:

- the accounting data sent by the European Court of Auditors to the Commission for the purpose of drawing up the revenue and expenditure account and the balance sheet of the European Communities for the financial year 1993,
- the financial statements of the European Court of Auditors as at 31 December 1993, which have been drawn up on the basis of these accounting data and prepared for the purpose of publication in the *Official Journal of the European Communities*.

In our opinion, the accounting data and the financial statements attached hereto are fairly and regularly presented and have been drawn up in accordance with the Financial Regulation and its implementing rules, and with the applicable accounting principles and internal rules of the European Court of Auditors. They give a true and fair view of the financial position of the European Court of Auditors as at 31 December 1993, as well as of its revenue and expenditure for the financial year ending on that date.

Luxembourg, 12 August 1994.

Coopers & Lybrand S. C.
Réviseurs d'Entreprises
represented by

Marie-Jeanne Chèvremont

Pascal Rakovsky

FINANCIAL STATEMENTS AS AT 31 DECEMBER 1993

Revenue and expenditure accounts for the financial years ending on 31 December 1993 and 1992

	Note	1993	1992
		(in ECU 1 000)	
Revenue			
Contribution accruing from the general revenue of the EC		32 247	29 753
Own resources of the Court of Auditors	1 (b)		
— Community levies and dues deducted from salaries		5 272	4 672
— Revenue accruing from the administrative operation of the institution	2	210	257
— Miscellaneous revenue		38	6
<i>Total revenue</i>		37 767	34 688
Expenditure			
Expenditure relating to persons working for the institution			
— Members of the institution		3 446	3 063
— Staff in active employment		28 733	26 665
— Allowances and miscellaneous contributions relating to termination of service		691	634
— Missions and duty travel		1 168	1 208
— Other		359	363
		34 397	31 933
Operating expenditure			
— Expenditure on immovable property		1 127	672
— Expenditure on data-processing		524	565
— Movable property and associated costs		497	541
— Current administrative expenditure		340	305
— Publishing and information		618	520
— Other		313	306
		3 419	2 909
<i>Total expenditure</i>		37 816	34 842
Balance for the financial year	7	(49)	(154)

The notes attached hereto form an integral part of these financial statements.

Balance sheets as at 31 December 1993 and 1992

	Note	1993	1992
		(in ECU 1 000)	
ASSETS			
Fixed assets			
Building	1 (d)	23 838	23 838
Furniture and equipment		4 418	4 016
Other fixed assets		235	235
		28 491	28 089
Short-term assets			
Supplies	1 (e)	121	97
Sundry accounts receivable	4	135	205
Cash accounts		247	290
		503	592
<i>Total assets</i>		28 994	28 681
LIABILITIES			
Fixed capital			
Own capital	3	28 377	27 951
Guarantees received		—	1
Balance carried forward from previous financial years	7	270	424
Balance for the financial year	7	(49)	(154)
		28 598	28 222
Current liabilities			
Sundry accounts payable	5	349	404
Payments in hand	6	47	55
		396	459
<i>Total liabilities</i>		28 994	28 681

The notes annexed hereto form an integral part of these financial statements.

Notes to the financial statements as at 31 December 1993

Accounting principles1. (a) *Accounting rules*

The accounts of the European Court of Auditors are kept and the financial statements drawn up in accordance with the provisions of the Financial Regulation of 21 December 1977, as last amended by Council Regulation (EEC) No 610/90 of 13 March 1990, and with the provisions of the Commission Regulation of 11 December 1986 laying down detailed rules for the implementation of certain provisions of the Financial Regulation.

In accordance with Article 83 of the detailed rules for the implementation of the Financial Regulation, the financial statements are set out according to generally accepted accounting principles, including, in particular, the principles laid down in Council directives, except where otherwise provided for by a Community regulation.

(b) *Own resources of the Court of Auditors*

The Court of Auditors' own resources are entered in the accounts on the basis of the amounts actually received during the financial year.

Amounts owing but not yet received by the end of the financial year are entered on the assets side of the balance sheet under the heading 'Sundry accounts receivable' in the item 'Revenue to be collected'. They have a counterpart entry on the liabilities side of the balance sheet in an item with the same title under the heading 'Sundry accounts payable'. These entries are reversed once the amounts have been collected.

(c) *Expenditure*

The expenditure of the financial year, which is shown in the 'Statement of revenue and expenditure', represents the payments made against the appropriations specific to the financial year and against the appropriations carried over from the previous financial year in accordance with the provisions of the regulations applicable in this field.

In accordance with Article 6 (6) of the Financial Regulation, expenditure for which authorization reached the Financial Controller not later than 31 December and for which payment was effected by the accounting officer not later than the following 15 January is entered in the accounts for this financial year.

(d) *Fixed assets*

The building and the equipment and furniture are valued at purchase price. Since the purchase cost is charged in full to the corresponding expenditure account at the time of acquisition, no depreciation is made. The total value of these tangible assets is entered on the assets side for the entire period of their use, with a counterpart entry for an equivalent amount on the liabilities side under the heading 'Own capital'.

(e) *Supplies*

The supplies comprise a stock of office supplies and other consumable materials valued at the most recent known price and at their purchase cost respectively, with a counterpart entry, for an equivalent amount, on the liabilities side under the heading 'Own capital'.

Revenue accruing from the administrative operation of the institution

2. The heading 'Revenue accruing from the administrative operation of the institution' comprises mainly:

— the revenue accruing from the publication of the Court of Auditors' reports and opinions in the *Official Journal of the European Communities*,

— the payment of actuarial reserves by the national pension bodies and provident societies by way of transfer of officials' pension rights.

Own capital

3. The amount of own capital determined according to the principles described in 1 (d) and (e) can be broken down as follows at the year-end:

	1993	1992
	(in ECU 1 000)	
Fixed assets		
— Building	23 838	23 838
— Furniture and equipment	4 418	4 016
Short-term assets		
— Supplies	121	97
Own capital	28 377	27 951

Sundry accounts receivable

4. The heading 'Sundry accounts receivable' can be broken down as follows at the year-end:

	1993	1992
	(in ECU 1 000)	
Claims on the staff of the institution	133	154
Revenue to be collected	1	49
Other	1	2
	135	205

The item 'Claims on the staff of the institution' relates mainly to advances paid on mission expenses already incurred by the Members and the staff of the institution.

The item 'Revenue to be collected' determined according to the principle described in 1 (b) comprises amounts owing but not yet collected and has a counterpart entry in the suspense account of the same title under the heading 'Sundry accounts payable'.

Sundry accounts payable

5. The heading 'Sundry accounts payable' can be broken down as follows at the year-end:

	1993	1992
	(in ECU 1 000)	
Sums owing to a credit card organization	171	206
Revenue available for re-use	87	66
Revenue to be collected	2	49
Accident insurance to be paid	41	49
Other	48	34
	349	404

The suspense account 'Revenue available for re-use' corresponds to the counterpart which has not yet been used of the amounts entered on the assets side for

refunds of insurance payments, tax refunds or proceeds from the sale of fixed assets. The revenue available for re-use is allocated to new items of expenditure of the same kind and has to be used by the end of the following financial year at the latest.

Payments in hand

6. According to the Financial Regulation, payments which are made between 1 and 15 January of the following financial year and which are authorized before the year-end are entered in the accounts as expenditure of the financial year and are shown on the liabilities side of the balance sheet as payments in hand.

Balance to be carried forward to the following financial year

7. The balance for the financial year is the difference between the total revenue of the year and the expenditure against appropriations specific to the year and appropriations carried forward from the previous year.

The changes in the balance to be carried forward to the following financial year are as follows:

	1993	1992
	(in ECU 1 000)	
Balance carried forward from previous years	270	424
Balance for the financial year	(49)	(154)
Balance to be carried forward to the following year	221	270

Implementation of the budget

8. The implementation of the budget for the financial year 1993 can be divided up into implementation of appropriations brought forward and implementation of appropriations for the financial year.

- (a) Appropriations brought forward represent all the commitments, chargeable to the Court, which have been entered into but not settled before the year-end. Appropriations brought forward from the previous year and not used during the following year are cancelled.

	Appropriations carried forward from 1992 to 1993	Payments	Appropriations cancelled
(in ECU 1 000)			
Expenditure relating to persons working for the institution			
— Members of the institution	62	58	4
— Staff in active employment	129	115	14
— Allowances and miscellaneous contributions relating to termination of service	—	—	—
— Missions and duty travel	164	164	—
— Other	110	78	32
	465	415	50
Operating expenditure			
— Expenditure on immovable property	526	505	21
— Expenditure on data-processing	258	255	3
— Movable property and associated costs	122	120	2
— Current administrative expenditure	114	108	6
— Publishing and information	637	508	129
— Other	30	27	3
	1 687	1 523	164
Total	2 152	1 938	214

- (b) The implementation of the appropriations for the financial year represents the payments made against appropriations committed. The unpaid balance of the commitments may be carried forward to the following financial year. Appropriations still uncommitted at the end of the year are generally cancelled.

	Appropriations for the financial year	Commitments chargeable to the financial year	Payments	Appropriations carried forward to 1993	Appropriations cancelled
(in ECU 1 000)					
Expenditure relating to persons working for the institution					
— Members of the institution	3 898	3 409	3 388	249	261
— Staff in active employment	30 927	28 748	28 618	130	2 179
— Allowances and miscellaneous contributions relating to termination of service	755	691	691	—	64
— Missions and duty travel	1 250	1 229	1 004	225	21
— Other	418	391	281	110	27
	37 248	34 468	33 982	714	2 552
Operating expenditure					
— Expenditure on immovable property	737	737	622	115	—
— Expenditure on data-processing	520	519	269	250	1
— Movable property and associated costs	492	492	377	115	—
— Current administrative expenditure	360	340	232	108	20
— Publishing and information	757	695	110	585	62
— Other	383	360	286	74	23
	3 249	3 143	1 896	1 247	106
Total	40 497	37 611	35 878	1 961	2 658

Total payments made against appropriations carried forward (ECU 1 938 000) and against appropriations for the financial year (ECU 35 878 000) amount to ECU 37 816 000 and correspond to the total expenditure shown in the statement of revenue and expenditure for the financial year 1993.

Report on the administrative and accounting procedures, the soundness of the financial management and the internal control system

To the Members of the
European Court of Auditors

As part of our audit of the revenue and expenditure account and the balance sheet of the European Court of Auditors drawn up as at 31 December 1993, we have examined the Court's administrative and accounting procedures and internal control system.

I. Objective and approach

The objective of our examination was to verify whether the rules for internal control, as specified in the relevant regulations and reference texts, were being properly applied in such a way as to enable the Court's various departments to ensure that:

- the control system was both regular and consistent,
- the budgetary procedure was systematically complied with,
- the Court's financial statements were reliable.

These internal control rules result from the express provisions of the relevant regulations and reference texts and also represent the practical application of the general principles upon which sound management is based.

The main regulations and reference texts were the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities, the Commission Regulation of 11 December 1986 laying down detailed rules for the implementation of certain provisions of the Financial Regulation of 21 December 1977 and the Rules of Procedure of the Court of Auditors of 13 October 1989.

Our audit was therefore based first and foremost on understanding and documenting the Court's accounting systems and main administrative procedures and then on analysing and assessing internal control and the relevant EDP controls. It also involved discussions with the various heads of departments and their staff as well as tests on a sample basis of the supporting documents for the transactions recorded in the Court's accounts.

The nature and extent of the tests carried out were determined on the basis of our assessment of the quality of internal control at the Court of Auditors and did not, therefore, necessarily enable us to detect all the weaknesses that might have been present. Nevertheless, we consider that the work undertaken provided reasonable grounds for the conclusions we reached as a result of our examination of the Court of Auditors' system of control and sound financial management.

II. Conclusion

Our detailed examination, which was carried out in accordance with the approach described above, enables us to conclude that:

- the reliability of the accounts was of a high standard. This was reflected in the fact that we proposed no corrections or amendments,

- the information systems functioned in compliance with the rules of internal control as we understand them, on the one hand, and as they are laid down in the aforesaid regulatory framework, on the other.

Luxembourg, 12 August 1994.

Coopers & Lybrand S. C.
Réviseurs d'Entreprises
represented by

Marie-Jeanne Chèvremont

Pascal Rakovsky

II

(Preparatory Acts)

COMMISSION

Proposal for a Council Decision providing further macro-financial assistance for Algeria

(94/C 299/08)

COM(94) 409 final — 94/0218(CNS)

(Submitted by the Commission on 4 October 1994)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 235 thereof,

Having regard to the proposal from the Commission, submitted after consulting the Monetary Committee,

Having regard to the opinion of the European Parliament,

Whereas Algeria has undertaken, since 1989, political and economic reforms and has decided to adopt a market economy model;

Whereas the Community and Algeria traditionally maintain close economic, political and cultural links which have been developed within the framework of the 1978 Cooperation Agreement;

Whereas, by Decision 91/510/EEC⁽¹⁾, the Council decided to grant Algeria a medium-term loan for an amount of ECU 400 million in support of the government's adjustment and reform programme agreed with the International Monetary Fund (IMF) in 1991.

Whereas a first tranche of ECU 250 million of this loan was effectively disbursed in January 1992; whereas the release of the second tranche of ECU 150 million has been delayed owing to slippages with respect to macro-economic performances and structural reform progress;

Whereas Algeria has reached an agreement with its Paris Club creditors on a comprehensive rescheduling of its official debt; whereas a similar agreement is under negotiation with Algeria's commercial bank creditors;

Whereas the Algerian authorities have requested complementary financial assistance from the European Union in support of the 1994/95 economic programme; whereas, after taking into account assistance which could be

provided through debt rescheduling, IMF and World Bank financing and financial support from other donors, a residual financing gap of some US \$ 400 million remains to be covered during the programme period;

Whereas, in the context of this programme, the Commission has released the remaining tranche of ECU 150 million under the loan facility provided by Decision 91/510/EEC; whereas the grant by the European Community of a further loan facility to Algeria is an appropriate measure to ease the country's external financial constraints and support the policy objectives attached to the government's reform effort;

Whereas the Community loan should be managed by the Commission;

Whereas the Treaty does not provide, for the adoption of this Decision, powers other than those of Article 235,

HAS DECIDED AS FOLLOWS:

Article 1

1. The Community shall grant to Algeria a medium-term loan facility of a maximum amount of ECU 200 million in principal with a maximum maturity of seven years, with a view to ensuring a sustainable balance-of-payments situation and strengthening the reserve position.

2. To this end the Commission is empowered to borrow, on behalf of the European Community, the necessary resources that will be placed at the disposal of Algeria in the form of a loan.

3. This loan will be managed by the Commission in close consultation with the Monetary Committee and in a manner consistent with any agreement reached between the IMF and Algeria.

Article 2

1. The Commission is empowered to negotiate with the Algerian authorities, after consultation with the Monetary Committee, the economic policy conditions

⁽¹⁾ OJ No L 272, 28. 9. 1991, p. 90.

attached to the loan. These conditions shall be consistent with the agreements referred to in Article 1 (3).

2. The Commission shall verify at regular intervals, in collaboration with the Monetary Committee and in close coordination with the IMF, that Algeria's economic policy is in accordance with the objectives of this loan and that its conditions are being fulfilled.

Article 3

1. The loan shall be made available to Algeria in two instalments. The first instalment shall be released on the basis of a satisfactory progress in Algeria's application of the stand-by arrangement agreed with the IMF and subject to the provisions of Article 2 (1).

2. The second instalment shall be released at least one quarter after the release of the first instalment and subject to the provisions of Article 2 (2).

3. The funds shall be paid to the Bank of Algeria.

Article 4

1. The borrowing and lending operations referred to in Article 1 shall be carried out using the same value date and must not involve the Community in the transformation of maturities, in any exchange or interest rate risk, or in any other commercial risk.

2. The Commission shall take the necessary steps, if Algeria so wishes, to ensure that an early repayment clause is included in the loan terms and conditions and that it may be exercised.

3. At the request of Algeria, and where circumstances permit an improvement in the interest rate on the loans, the Commission may refinance all or part of its initial borrowings or restructure the corresponding financial conditions. Refinancing or restructuring operations shall be carried out in accordance with the conditions set out in paragraph 1 and shall not have the effect of extending the average maturity of the borrowing concerned or increasing the amount, expressed at the current exchange rate, of capital outstanding at the date of the refinancing or restructuring.

4. All related costs incurred by the Community in concluding and carrying out the operation pursuant to this Decision shall be borne by Algeria.

5. The Monetary Committee shall be kept informed of developments in the operations referred to in paragraphs 2 and 3 at least once a year.

Article 5

At least once a year the Commission shall address to the European Parliament and to the Council a report, which will include an evaluation, on the implementation of this Decision.

III

(Notices)

COMMISSION

Phare — computer equipment

Notice of invitation to tender issued by the Ministry of Agriculture and Food Economy on behalf of the Government of Poland for a project financed from Phare funds

(94/C 299/09)

Project title and number

Supply of computer equipment for the Agricultural Property Agency of the State Treasury, P9205/0303/238/94

1. Participation and origin

Participation is open on equal terms to all natural and legal persons of the Member States of the European Community, or of Albania, Bulgaria, the Czech Republic, Estonia, Hungary, Latvia, Lithuania, Poland, Romania, the Slovak Republic and Slovenia.

Supplies offered must originate in the above countries.

2. Subject

Supply in 1 lot of the following goods:

- computer equipment
- peripherals & other A/V equipment
- software
- services-maintenance

3. Invitation to tender dossier

The complete tender dossier may be obtained free of charge from:

- a) Mr Ryszard Smolarek - Project Authorizing Officer, Foundation of Assistance Programmes for Agriculture, ul. Wspólna 30, Room 253, PL-00-930 Warszawa, facsimile 628 93 87.
- b) Commission of the European Communities, D.G.I - Operational Service Phare (for the attention of: Mrs P. Pampaloni), rue de la Loi 200 (AN88 - 4/36), B-1049 Brussels, facsimile (02) 295 75 02.

c) Offices in the Community:

D-53113 Bonn, Zitelmannstraße 22 [Tel. (49-228) 53 00 90; Telefax (49-228) 530 09 50],

NL-2594 AG Den Haag, E.V.D., afdeling PPA, Bezuidenhoutseweg 151 [tel. (31-70) 379 88 11; telefax (31-70) 379 78 78],

L-2920 Luxembourg, bâtiment Jean Monnet, rue Alcide de Gasperi [tel. (352) 430 11; télécopieur (352) 43 01 44 33],

F-75007 Paris Cedex 16, 288, boulevard Saint-Germain [tel. (33-1) 40 63 38 38; télécopieur (33-1) 45 56 94 17],

I-00187 Roma, via Poli 29 [tel. (39-6) 678 97 22; telefax (39-6) 679 16 58],

DK-1787 København V, Dansk Industri, Projekt- og Licitationskontoret, afd. EMI [tlf. (45-33) 77 33 77; telefax (45-33) 77 33 00],

UK-London SW1P 3AT, Jean Monnet House, 8 Storey's Gate [tel. (44-71) 973 19 92; facsimile (44-71) 973 19 00],

IRL-Dublin 2, 39 Molesworth Street [tel. (353-1) 71 22 44; facsimile (353-1) 71 26 57],

GR-10674 Athens, Vassilissis Sofias 2 [τηλ. (30-1) 724 39 82, τηλεφάξ (30-1) 724 46 20],

E-28001 Madrid, calle de Serrano, 41, 5a planta [tel. (34-1) 435 17 00, 435 15 28; telefax (34-1) 576 03 87, 577 29 23],

P-1200 Lisboa, Centro Europeu Jean Monnet, Largo Jean Monnet 1-10º [tel. (351-1) 54 11 44; telefax (351-1) 55 43 97].

4. Tenders

Should arrive, at the latest, on 12. 12. 1994 (10.00), local time, at:

- Foundation of Assistance Programmes for Agriculture, ul. Wspólna 30, Room 253, PL-00-930 Warszawa, facsimile 628 93 87.

They will be opened on 12. 12. 1994 (12.00), local time, at the same address.

Integrated software package for specific banking operations and associated services**Contract award notice as a result of open call for tenders No DG XVIII 94/17**

(94/C 299/10)

1. **Name and address of the awarding authority:** European Commission, Directorate General XVIII, Credit and Investments, M. E. Cioffi, bâtiment Jean Monnet (WAG A/071), L-2920 Luxembourg.
 - technical quality of the products proposed;
 - conditions for technical support and maintenance;
 - acceptance of the contract proposed by the Commission.
 2. **Award procedure chosen:** Open call for tenders No DG XVIII 94/17, 3-year hire (purchase optional) (renewable for 2 years).
 3. **Nature and quantity of goods to be supplied:**
 - user licence for an integrated software package for banking operations;
 - maintenance contract;
 - technical support.
 4. **Date of contract award:** 22. 9. 1994.
 5. **Criteria for award of contract:** The contract was awarded to the tenderer submitting the economically most advantageous tender based on the following criteria:
 - financial conditions;
 - coverage of functional needs;
 - coverage of technical needs;
 - conformity to standards;
 6. **Number of tenders received:** 6.
 7. **Name and address of successful tenderer:** Temenos Systems Luxembourg, 17, boulevard Prince Henri, L-1724 Luxembourg.
 8. **Price or range of prices paid:** Overall estimated value, excluding VAT: 1 775 000 ECU, over 5 years.
9., 10.
 11. **Date of publication of the original notice in the Official Journal:** 19. 5. 1994.
 12. **Date of dispatch of notice:** 5. 5. 1994.
 13. **Date of dispatch of notice:** 19. 10. 1994.
 14. **Date of receipt of notice by the Office for Official Publications of the European Communities:** 19. 10. 1994.
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