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## Information and Notices

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*(Information)*

## COURT OF AUDITORS

**SPECIAL REPORT**

**(Observations)**

on the

**MEMBERS' CASH OFFICE**

**OF THE**

**EUROPEAN PARLIAMENT**

This report was adopted by the Court of Auditors at its meeting of 6 July 1982, in application of Article 206a (4) of the EEC Treaty. It had previously been sent on 16 June 1982 to the Parliament, whose replies to the Court's observations are reproduced in the Annex.

July 1982

## INTRODUCTION

1. The examination of the members' cash office, which forms the subject of this special report, is part of a study of the accounting systems and procedures of the Parliament begun by the Court of Auditors in July 1981.

Findings made in the course of its enquiries were sent to the administration of the Parliament. An initial communication was sent in October 1981, following which the Parliament called in a specialized consultant to reorganize the Treasury and Accounts Division. After examination of the accounts of the members' cash office for the financial year 1981, a second communication was sent in April 1982, following which the Parliament decided to consult another outside adviser in the form of a

private audit firm. The Court has therefore decided to suspend its audit of the members' cash office for the time being.

The Court of Auditors wishes to stress the importance it attaches to internal control and the risks created by the inadequacy of such control. By internal control is meant the organization plan and all other controls designed to safeguard the assets, ensure that the entries in the accounts are accurate and reliable, and facilitate management decisions. The comments of the Court should be read in the light of this principle. The examples given in support of its comments, however, represent only a selection of its findings:

## COMMENTS OF THE COURT

2. The purpose of the members' cash office is to pay various allowances to the members of the European Parliament. Payments are either in the form of bank transfers made out at the office of the Secretariat-General, or in the form of cash or cheques issued at the venues of meetings by travelling cashiers. The members' cash office operates as an imprest account system <sup>(1)</sup> and comprises two such accounts:

- a travel expenses and subsistence allowances account <sup>(2)</sup>,
- a secretarial allowances account <sup>(3)</sup>.

## 3. Use of imprest accounts

As a general rule, imprest accounts are only used where urgent payments are required of amounts which are difficult to ascertain in advance. The secretarial allowances of members of Parliament, however, cover known amounts; which are based on a fixed scale and paid at regular intervals. The use of imprest accounts for payment of this category of expenditure is therefore not justified.

<sup>(1)</sup> Financial Regulation of 21 December 1977, Article 49, OJ No L 356, 31. 12. 1977; Regulation on measures of implementation of certain provisions of the Financial Regulation of 25 April 1973, Title IX, OJ No L 170, 1. 7. 1975.

<sup>(2)</sup> Decision creating an imprest account, dated 15. 12. 1978.

<sup>(3)</sup> Decision creating an imprest account, dated 17. 2. 1976.

## 4. Decision to create imprest accounts

The Financial Regulation <sup>(4)</sup> and the implementing measures <sup>(5)</sup> provide that decisions creating imprest accounts shall specify, in particular:

- whether a bank account is to be opened,
- the maximum amount of every payment which may be made,
- the procedure for producing supporting documents,
- the deadline for final adjustment and settlement in respect of operations.

None of the above matters appear in the decisions to create these two imprest accounts. These decisions consequently contravene the basic provisions of the Financial Regulation common to all the institutions. Furthermore, eight new bank accounts were opened in December 1981 without prior mention in a decision to create an imprest account.

## 5. Instructions to administrators of imprest accounts

Article 51 of the implementing measures provides that the administrator of imprest accounts shall keep account of the funds at his disposal and of the expenditure effected, in accordance with the instructions of the accounting officer. However, on 31 December 1981 (i.e. four years after the most recent decision to create an imprest

<sup>(4)</sup> Financial Regulation, Article 49.

<sup>(5)</sup> Regulation on measures of implementation on certain provisions of the Financial Regulation, Article 49.

account) there were still no written instructions from the accounting officer to the administrators of imprest accounts.

#### 6. Organization and internal control of the members' cash office

Despite the size, diversity and nature of the payments (30 million ECU paid in 22 different currencies, by cheques or transfers or in cash), organization and internal control were found to present a large number of irregularities in terms of the relevant legislative provisions <sup>(1)</sup>:

- (a) replenishment of the advance was not on the basis of supporting documents produced in respect of payments;
- (b) recording of the operations of the two separate imprest accounts in a single auxiliary account;
- (c) no suitable check on the means of payment (signed blank cheques, cheque books not supervised, cheque stubs not completed and sometimes mislaid, no cash book);
- (d) no clear separation of responsibilities (the two administrators of the imprest accounts were also assistant accounting officers) and lack of supervision (no surprise checks of the fund).

These infringements of the regulations leave their mark on the budget. For example, entry in the budgetary accounts, against the 1980 appropriations, of allowances paid during sessions and meetings in the period from September to December 1980 (2 404 000 ECU) was not authorized until 15 January 1981. The appropriations under item 1004 cannot, however, be carried over. There has thus been an infringement of the Financial Regulation, Article 5 of which allows expenditure to be entered in the accounts only up to 31 December of the year of reference.

#### 7. The accounts of the members' cash office as at 31 December 1981

- (a) The balance of the accounts of the members' cash office amounted to 6.235 million ECU at 31 December 1981, whereas the maximum balance authorized on that date, under the decisions to create the imprest accounts, was only some 0.1 million ECU.
- (b) The accounting system of the members' cash office is subdivided into 22 subsidiary systems corresponding to the 22 currencies used for payment. At 31 December 1981, half of these 22 subsidiary systems had not been balanced.

<sup>(1)</sup> Regulation on measures of implementation of certain provisions of the Financial Regulation, Articles 49, 51, 52 and 53.

<i>Subsidiary accounts in:</i>	<i>difference:</i>
Belgian francs	149 512
French francs	13 919
German marks	20 673.15
Dutch guilders	46.25
Italian lire	49 301 842
Pounds sterling	171 999.94
Danish kronor	19.00
Irish pounds	53 684.15
United States dollars	1 406.61
Pesetas	24 405.00
Australian dollars	5.30

These differences had been explained by 30 April 1982, but not yet entered in the accounts.

- (c) Each subsidiary system has a control account in the general accounts. The balance of the control account must therefore be the same as the balance of the accounts of the subsidiary system. However, at the end of the financial year 1981, 16 of the subsidiary systems showed balances which differed from those in the general accounts:

<i>Subsidiary account in:</i>	<i>difference:</i>
Belgian francs	3 216 231
French francs	201 683.72
German marks	959 043.41
Dutch guilders	974 788.55
Italian lire	198 573 027
Pounds sterling	110 506.57
Danish kronor	492 452.07
Irish pounds	2 530.34
Drachma	397 711.85
Pesetas	52 796
United States dollars	162 122.97
Swiss francs	2 924.00
Austrian schillings	7 350.00
Canadian dollars	622.00
Leones	115 642.84
Columbian pesos	26 934.00

At the end of April 1982, these differences had not yet been explained.

#### 8. Bank accounts of the members' cash office as at 31 December 1981

- (a) Of the 13 bank accounts used by the 'Members' Cash Office', three bank accounts, viz:

Midland Bank	balance	£ 50 347.59
Midland Bank	balance	£ 200 000.00
Westdeutsche Landesbank	balance	DM 788 426.30

did not appear in the accounts as at 31 December 1981 as the Court established in April 1982.

- (b) Reconciliation (between the bank statement and the balance of the account) and clearance of the accounts

was so infrequent in the last two years that a large number of transactions, some over a year old, remained to be finalized in the accounts at 31 December 1981:

- about 200 payments (totalling approximately 181 000 ECU) and about 50 receipts (totalling approximately 731 000 ECU), were recorded by the bank but not entered in the accounts by the members' cash office,
  - about 120 payments made (totalling approximately 148 000 ECU) and some receipts (totalling approximately 8 000 ECU) were entered in the accounts by the members' cash office but not executed by the banks.
- (c) Reconciliation as at 31 December 1981 (between the bank statement and the balance of the account) of one of the bank accounts at the Midland Bank alone showed:
- 53 payments entered in the accounts by the members' cash office which had not been executed by the bank and nine of which had no supporting documents,
  - 20 payments entered in the accounts as being in Irish pounds, but executed by the bank in pounds sterling,
  - 11 accounting errors,
  - 45 payments executed by the bank and not entered in the books of the members' cash office; among these 45 payments, two cheques (for £ 35 176.98 and £ 17 189.15) had been exchanged for cash, but no trace of the transactions could be found in the imprest accounts.

#### 9. Management of the funds of the members' cash office

The financial management of the funds of the members' cash office is unsatisfactory:

- (a) some bank accounts show credit balances while others are overdrawn (one account was DM 166 472 overdrawn, which should not be possible in the case of an imprest account);
- (b) cash in hand amounted to 443 849.34 ECU at 31 December 1981, which appears excessive, in view of the fact that:
  - it represented more than two and a half months' expenditure,
  - it included 93 400 US dollars (in travellers' cheques) and 730 000 pesetas (in certified

cheques) which had not been used for several months;

- (c) the terms offered by the banks appear to differ considerably; those obtained for the largest bank accounts were by no means the most favourable.

#### 10. Debtor accounts of the members' cash office

- (a) The amounts paid on behalf of members of Parliament or overpayments made to them are subject to reimbursement. The reimbursement procedure is not, however, satisfactory:
  - the debtor accounts are kept by currency of payment and not by member of Parliament,
  - demands in writing for the sums due from the members of Parliament are not made as a matter of course,
  - the sums due from a given member are not automatically offset against sums payable to him after a certain lapse of time.
- (b) In an attempt to overcome the delay in rendering the accounts of the imprest account administrators and in validation for the purpose of entry in the budgetary accounts (up to seven months for the appropriations under item 1004 and sometimes over a year for the appropriations under Article 255), a new system was introduced as from September 1981. The allowances paid by the members' cash office are entered in the budgetary accounts without any prior check of their validity. This check is not made until after they have been entered in the accounts. A list of overpayments is then drawn up and the adjustments to the accounts are made upon reimbursement of the overpayment. This procedure is irregular in that sums are wrongly entered as expenditure and the fact of overpayment finds no express record in the accounts. As at 31 December 1981, some 300 cases of this kind (totalling approximately 30 000 ECU) were awaiting reimbursement and adjustment. The financial controller should have opposed this procedure.
- (c) Until March 1981, payments in pounds sterling and Irish pounds were made from the same bank account, without any precautionary measures being taken. This gave rise to a large number of errors and, for several years, allowances made out in Irish pounds were paid in pounds sterling. For 1980 and 1981 alone, there were 80 cases of this kind, totalling approximately 15 000 ECU. These overpayments have to date not been entered in any account or resulted in any demand for reimbursement.

## CONCLUSIONS

11. In conclusion, the Court of Auditors would make the following comments:

- (a) Strict application of the regulations would have prevented the situation described above.
- (b) The Parliament should take the necessary measures to:
  - examine, substantiate and clear all these transactions,
  - recover all sums due,
  - establish where the responsibility lies, if at all, examining in particular the position of the accounting officer, the administrators of imprest accounts and the financial controller, in the light of current regulations.

Recourse to the services of a private audit firm to explain certain transactions brought to light by the investigations of the Court of Auditors is an initial step in this direction.

(c) On the other hand, recourse by the Parliament to the services of another specialized consultant to reorganize the members' cash office will only be effective if:

- payments through the imprest accounts system and payments in cash are reduced to a strict minimum,
- precise written instructions are issued to staff,
- the necessary controls are established, particularly to ensure that these instructions are followed in practice.

12. The Court considers itself at liberty to judge, at the appropriate time, whether the improvements in management to which the Parliament refers (*see Annex*) have been sufficient to dispel the Court's concern. The Court must nonetheless stress that none of the administrative difficulties referred to can justify infringement of the Financial Regulation.

The above comments were adopted by the Court of Auditors at its meeting of 6 July 1982.

Luxembourg, 6 July 1982.

*For the  
Court of Auditors*  
Pierre LELONG  
*President*

## ANNEX

## THE EUROPEAN PARLIAMENT

## Replies to the observations of the Court of Auditors on the members' cash office

## GENERAL OBSERVATIONS

As a result of the direct elections in 1979, when the number of members rose from 198 to 410 and then to 434 on 1 January 1981, parliamentary activity expanded considerably, bringing a substantial increase in the administrative workload.

The transition was a particularly complex process, mainly because of the combination of a number of circumstances, viz:

- (a) *the fact that the old Parliament did not take any decisions* on how the new Parliament elected by direct universal suffrage was to be run: this desire to leave it to the new Parliament to decide on its own rules of procedure (Bureau decision of 1 September 1976) and on its place of work (*idem*) certainly did not allow enough time to prepare the measures needed to cope with the new requirements which consequently arose all at the same time;
- (b) *the dispersal of the places of work*: this has had serious consequences, not only as far as the budget is concerned but also for the organization of the European Parliament and the timetable to which it works. The result is that a breaking point is being reached, having regard to the spectacular increase (100 %) in the number of meetings held by groups, committees, working parties, etc.;
- (c) *the recruitment difficulties* experienced by the institution for posts requiring special qualifications (as in the financial sector for example): Parliament must pursue in future a recruitment policy that is in line, of course, with the Staff Regulations but one which also makes it possible to call on qualified staff from outside.

Those difficulties, however, do not justify any departure from the Financial Regulation.

In addition to the infringements noted by the Court of Auditors in its draft report, the study which the European Parliament commissioned from an outside firm has revealed other infringements:

- (a) unexplained movements of funds;
- (b) the opening of a bank account contrary to planned procedures;

- (c) finally, it was found that certain accounting documents had been antedated.

## SPECIFIC OBSERVATIONS

*Paragraph 3*

The Competent Authority of the European Parliament is in full agreement with the comments made by the Court of Auditors to the effect that the secretarial allowances of members should be paid on the basis of direct payment authorization and not through an imprest account.

However, until now, the administration, in fact, provided a service for members in paying their assistants, when requested, directly, although the contractual relationship is between the member and the assistant. Payments are at present made on the basis of a request by the member of the European Parliament supported by a declaration signed by the member of the European Parliament and the assistant. This sets out the monthly salary and the account to which payment is to be made. Certain difficulties have been experienced because of frequent changing of the assistants and delays in informing the administration of such changes. This had led to delays in regularizing the accounts and hence the necessity for an imprest account.

If direct payment, as suggested, is to be introduced, the only satisfactory system would be to pay members or their assistants directly, on the basis of production of a written contract. A register of such contracts would be maintained and updated as necessary.

Individual members are to declare they will submit to the administration a quarterly report of assistants engaged. By accepting to make this declaration, they authorize the administration to discontinue the monthly allowance when a member has not presented his quarterly declaration in due time and equally authorizes the administration to proceed to an automatic recovery for sums unduly paid from whatever allowances are due to the member of Parliament.

*Paragraph 4*

The Competent Authority is in general agreement with the comments made. However, whilst accepting that no

specific authorization for the opening of bank accounts was mentioned in the general authority of the imprest account, they were specifically authorized by the Director-General of Administration on 3 December 1981, interpreting comments made by the relevant service of the Court of Auditors. A specific reference to bank accounts is included in the proposed new form for the creation of imprest accounts.

*Paragraph 5*

Previously, instructions concerning the operation of an imprest account have not been given in writing to the administrators of imprest accounts by the accounting officer. Written instructions have now been prepared and will be incorporated in the new form mentioned in paragraph 4 above, which, it is hoped, are acceptable to the Court of Auditors. The comments are therefore correct.

*Paragraph 6 (a)*

The observations are agreed. Proposals are under active consideration for the introduction of a new computerized system of accounting to cover the members' imprest accounts. This will be put into effect as soon as suitable, qualified staff are available and the necessary computer programming can be achieved.

*Paragraph 6 (b)*

Two separate series of accounts are now in operation.

*Paragraph 6 (c)*

The Competent Authority accepts the observations made. Consideration will be given to change the instructions to the banks on the subject of the cheque-signatories. This may well lead to a new system which will render superfluous the present necessity of having pre-signed cheques. Already now, the use of pre-signed cheques is being kept to an absolute minimum, but has to be maintained in certain circumstances to avoid the unnecessary cost of sending two cashiers on a mission when one would suffice.

Registers of cheques and cash books have now been introduced.

*Paragraph 6 (d)*

As from 1 May 1982, in compliance with Financial Regulation Article 17, a separation has been made between the responsibilities of the accounting officer, assistant accounting officers and administrators of imprest accounts. In future, the accounting officer has responsibility for controlling the use of funds on the imprest account but not for the day-to-day administration.

*Paragraph 6 (last chapter)*

The formal observation is agreed but as it concerns the regularization of a payment already made on an imprest account, it is regarded as a purely technical infraction of Article 5 of the Financial Regulation. In common with the other European institutions, all possible bookings are made to the account before its closure, particularly with regard to the regularization of expenditure which is on budgetary heads that cannot be carried forward.

The requirement to submit the annual account to the various controlling bodies within the European Parliament calls for a tight timetable and the closure of the account by 1 January, whereas other institutions have a longer period to finalize their accounts.

*Paragraph 7 (a)*

It is admitted that the European Parliament has neglected to adjust the maximum ceiling to correspond to the needs arising from a.o. the directly elected Parliament and the entry of Greece. This matter is presently under study.

*Paragraph 7 (b)*

The comments made under this paragraph are formally correct, but the Court of Auditors received an explanation of the differences on 30 April 1982. By having accepted these explanations, the comment under paragraph 7 (b) could well have been excluded.

*Paragraph 7 (c)*

Further investigations of the amounts mentioned have already resulted in a narrowing down to some 10 % of the difference reported. These investigations have not yet been concluded.

*Paragraph 8 (a)*

The Midland Bank account balance £ 50 347.59.

Due to excessive amounts being held on the Delegate's imprest bank account with the Midland Bank in 1980, a sum of £ 400 000 was placed on deposit for approximately one year on the advice of the bank manager. This transaction was never recorded in the accounts of the imprest on 31 December 1980. This omission was not mentioned in the report of the Court of Auditors. When the capital sum was transferred back to the current account, accrued interest of £ 50 347.59 remained on the deposit account. This balance has now been transferred to the current account, the deposit account closed and the amount credited to budgetary receipts - bank interest in the 1982 account.

The other two bank accounts mentioned are part of the eight accounts referred to in paragraph 4 above. These accounts had been opened just before the end of the year

and it was not possible to complete the formalities in the accounting service by 31 December. This has now been done and the Court of Auditors so informed.

*Paragraph 8 (b)*

The Competent Authority accepts the comments made. Work is on hand to carry out recommendations on all bank accounts.

*Paragraph 8 (c)*

The Competent Authority accepts all the specific remarks on the Midland Bank account. The consequence of accepting these observations is formulated in the Conclusions.

*Paragraph 9 (a) and (b)*

In order to avoid the type of facts referred to, the Competent Authority of the European Parliament intends to introduce a system in addition to the new system of accounting referred to in paragraph 6 (a), (b) and (c) above which will assist in improving control, to pay members of the European Parliament an advance of 80 % of their anticipated monthly mission and travel allowances into a personal Belgian franc (or Luxembourg franc) account or in their national currency. The balance due, or any recovery to be made, will be adjusted on following advances. The members will, therefore, be responsible for providing their own currency for meetings. These measures should reduce very considerably the level of cash currency holdings established in this report and the cost of cashiers' travelling expenses. The secretarial allowance will be paid to the members on the basis of the system formulated under paragraph 3. The regulation concerning the allowance for travelling in the constituencies will be modified in such a way that monthly payments will be made into a nominated bank account of the members for travelling and work in their constituency or Member State. On the question of the holdings of travellers cheques, these were returned from previous missions. Instructions have now been issued that all unused travellers cheques shall be encashed.

*Paragraph 9 (c)*

Important differences exist between the interest rates on the various bank accounts. These differences result from the national legislation concerning current accounts.

The question of service and/or interest on all bank accounts will shortly be examined, and re-negotiations will be entered into where necessary.

*Paragraph 10 (a) and (b)*

All the comments are agreed and the introduction of an account for each member within the imprest accounting system will obviate these criticisms. The practice of charging gross expenditure of a meeting to the budget has been discontinued in 1982. The Competent Authority regrets that this matter was not drawn to its attention by the financial controller. The question of recoveries due from members is being actively pursued.

*Paragraph 10 (c)*

A detailed list of the differences resulting from the Irish £/English £ confusion has now been prepared and recoveries are being made as necessary.

## CONCLUSIONS

The Competent Authority:

1. Recognizes that a number of provisions of the Financial Regulation has been violated.
2. Confirms that measures have been taken to improve the accounting system.
3. Undertakes to complete the rationalization of the accounting and treasury service and to simplify and to introduce structural improvements in the regulations concerning members' allowances.
4. The Competent Authority shares the opinion that a rigid implementation of the Financial Regulation could have avoided the situation as presented in the report of the Court of Auditors. Such an implementation would have created important delays in payments. The Competent Authority regrets that certain civil servants responsible for this Service have not apparently fulfilled their duties in accordance with the Financial Regulation.

The President has decided, with effect from 1 May 1982, to apply Article 7 of the Statute and to transfer the accounting officer and his Deputy to other posts.

A qualitative reinforcement of the relevant services is foreseen in order to achieve the necessary improvements as quickly as possible.

5. A decision to apply disciplinary measures against a number of civil servants will be taken in the light of the results of the current investigation.

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