

**SPECIAL REPORT OF THE COURT OF AUDITORS****on the budgetary management of the programme for supplying agricultural products  
and foodstuffs to Poland**

This report was adopted by the Court of Auditors at its meeting of 9 June 1983, in application of Article 206a of the EEC Treaty. The report had previously been sent to the Commission on 2 March 1983 for comment; the replies of the Commission are annexed hereto.

**CONTENTS**

Introduction .....	18
The Council's decisions .....	18
The Commission's management .....	19
— Administrative and budgetary means .....	19
— Implementing measures .....	19
— Bookkeeping .....	19
— Progress of the programme .....	20
The Court's audit .....	20
— The amounts charged to the budget .....	20
— Identification of specific cost factors .....	21
Compliance with the Council's decisions .....	21
— List of products and quantities .....	21
— Special price reduction and global allocations .....	21
— The gift of 8 000 tonnes of beef and veal .....	22
General conclusions .....	22

## INTRODUCTION

1.1. The supply of foodstuffs to Poland constitutes an exceptional operation for which the usual mechanisms of management of the EAGGF Guarantee Section (sales from public stocks and export refunds) were applied, but use was also made of specific measures taken in compliance with special decisions of the Council.

1.2. The operation was physically carried out in 1981 and 1982. From the point of view of the budget, it was allocated to the financial years 1980, 1981 and 1982, chiefly by means of anticipated reductions in the value of public stocks and carry-overs of export refund appropriations.

1.3. The Court of Auditors has endeavoured to establish the precise cost of this special operation in the light of the provisions contained in the Council's decisions, which form the basis of the programme.

1.4. The Court emphasizes that the observations given below do not in principle concern the policy

which gave rise to the decisions taken by the Council with a view to alleviating the difficulties encountered by the Polish authorities in providing an adequate nation-wide supply of foodstuffs.

1.5. The aim of these observations is to draw the Community budgetary authority's attention to the procedures used by the Commission for implementing the programme; these are such that the Court is not able satisfactorily to carry out the audits prescribed by Article 206a of the EEC Treaty and to give a final appraisal of the financial management.

## THE COUNCIL'S DECISIONS

2.1. The basic decisions were taken in several stages, on proposals from the Commission and after consideration of the requests submitted by the Polish authorities.

2.2. These decisions may be summarized as shown in the table below :

Date of the decision	Products/quantities	Conditions of sale	Global allocation (million ECU)	Financial year to which charged
December 1980	} Listed in Annex A	} 'At prices about 15 % lower than world market prices' (10 % lower for sugar)	± 30	1980
April 1981			33	
May 1981			7	} 1981 1982
October 1981 (1)			16,4	
December 1981			10 (2)	
	8 000 tonnes of beef and veal	Supplied free of charge	Total 96,4	

(1) The October 1981 tranche was divided into two parts : one of 16,4 million ECU and the other of an unspecified amount, which can be valued at approximately 35 million ECU. On 26 January 1982, the Council decided to discontinue these supplies to Poland and to use the remaining funds for humanitarian action through the non-governmental organizations. At the same time, the cost of financing the operation was withdrawn from the EAGGF Guarantee Section and charged instead to Article 9 5 0 of the budget.

(2) In fact, no specific mention of a global allocation is made in the Council's decision, which merely uses the word 'gift'. Reference is however made to this in the 'budget' Council's decision of 24 November 1981 by which a sum of 10 million ECU is to be charged against EAGGF appropriations for this operation.

2.3. The programme, financed by the EAGGF Guarantee Section, included, in particular :

- (a) specific lists of products, with an indication of the quantities;
- (b) a guideline figure for the reduction in the prices of the products supplied (about 15 % less than world prices);
- (c) global allocations which are indicative for the December 1980 decision and limitative for the other decisions;
- (d) the carrying out of a special operation (the gift of 8 000 tonnes of beef and veal).

## THE COMMISSION'S MANAGEMENT

### Administrative and budgetary means

3.1. For the implementation of this programme, the Commission made one of its departments specially responsible for directing and coordinating the work, i.e. the contacts and discussions with the parties involved, especially the Polish authorities, and for initiating the administrative measures and regulations for carrying out the operation.

3.2. In respect of the budget, there was no special allocation of appropriations since, under the Council's decision, the cost of the operation was charged to the EAGGF Guarantee Section. The expenditure was charged against the appropriations shown in Titles VI and VII, and in 1982 in Titles I and II (EAGGF Guarantee Section) of the general budget, to the headings corresponding to the products and measures concerned.

3.3. Nevertheless, the Council's decisions fixed for the whole programme a precise global allocation which normally had to suffice for covering the implementing measures.

### Implementing measures

3.4. Several measures were adopted by the Commission for implementing the Council's decisions, mainly in the form of regulations but also decisions. Although the Commission has not drawn up a comprehensive list of all these operations, it is

possible, on the basis of the relevant texts, to classify the measures according to three types :

- (a) Sale at a price fixed by Regulation of products from public stocks (1). This method was used in particular for beef and veal, and for some of the sales of butter.
- (b) Sale by tender, together with advance fixing of the export refund, of products from public stocks and the open market. This method was used in the sugar and the cereals sectors.
- (c) Granting of a special refund at a higher rate, at the time of exportation. This method was used, for example, for milk powder, cheese, the remaining sales of butter, pearl barley, pigmeat, olive oil and lemons.

3.5. Another measure was the supply, free of charge, of 8 000 tonnes of beef and veal. This operation was given special financing.

3.6. Following talks with the representatives of the Polish authorities, amendments were made to the lists drawn up by the Council, relating to either the nature or the quantities of the products offered.

### Bookkeeping

3.7. The measures described above give rise to two kinds of expenditure — 'second category' expenditure relating to public storage, and expenditure on export refunds.

3.8. Both these kinds of expenditure are usually charged to the appropriate heading for each product concerned. Nevertheless, so that the Commission could follow the progress of these operations, and to establish their cost, a working document for the Member States relating to the declaration of expenditure arising from the special actions in favour of Poland was prepared on 15 June 1981 (2). It provides that :

- (a) the expenditure on public storage must be declared in accordance with the usual rules, but for each month the quantities of products des-

(1) No export refund was allowed to be paid for these operations.

(2) Document VI/168/81 rev. 1 of 15 June 1981.

tioned for Poland must be specified, as well as their value if they have been sold by tender;

- (b) the expenditure on refunds declared monthly should be broken down into normal refunds and the special 'Poland' refunds, according to a specific nomenclature. The latter may be either special refunds or normal refunds paid for products in storage sold by tender for supply to Poland.

3.9. These rules could only serve as guidelines, however, because although the Member States had accepted them in the EAGGF Committee they were legally bound solely by the nomenclature given in the budget.

#### Progress of the programme

3.10. The Commission reported on the progress of these operations at quite regular intervals, in April, September and December 1981 and in February 1982.

3.11. At the Parliament's session of 16 September 1981, for example, the Commission stated that the estimated cost to the budget of the additional price reduction of 15% in relation to world market prices would be 30 and 40 million ECU for the decisions of December 1980 and April/May 1981 respectively. The October 1981 decision, which was at that time being prepared, provided for a budgetary cost of 51 million ECU (this sum was subsequently reduced to 16,4 million ECU).

3.12. In the other cases, the information was generally presented in the form of a regularly updated table showing, for each tranche, the quantities granted, those specified in contracts and then those actually supplied.

3.13. It was never possible to obtain any precise information on the amount of expenditure actually incurred in making these deliveries, except as regards the anticipated reduction in value of public stocks charged to the financial years 1980 and 1981, and the amount of appropriations carried over to the financial year 1982 for export refunds. The revenue and expenditure account for the finan-

cial year 1981 makes no special reference to this. Only the 11th financial report on the EAGGF values the extra expenditure incurred at 'about 55 million ECU', a sum which corresponds almost exactly to the total (56,4 million of ECU) of the global allocations of the two tranches decided by the Council for 1981.

#### THE COURT'S AUDIT

##### The amounts charged to the budget

4.1. During the examination of the accounts for the financial years 1981 and 1982, the Court undertook an assessment of the budgetary expenditure on the supply of foodstuffs to Poland.

4.2. The amounts identified (in million ECU) are as follows:

(i) Expenditure charged to the headings relating to export refunds:	
— financial year 1981	37 (1)
— carryovers to 1982 (out of an amount carried over of 61,7 million ECU)	23,4
— financial year 1982	15,1
— total refunds	75,5
(ii) Expenditure charged to the headings relating to second category intervention measures (public storage):	
— financial year 1980	65,4
— financial year 1981	18,1
— total public storage	83,5
(iii) Grand total (i) + (ii)	159,—

4.3. It should first of all be noted that the refund expenditure entered under the special 'Poland' heading in the Member States' declarations includes the cost of the additional reductions in favour of Poland as well as the normal refunds, the latter not being part of the global allocation of 96,4 million ECU authorized by the Council.

(1) Amount, reconstructed by the Court on the basis of the Member States' monthly declarations of expenditure.

4.4. Moreover, the amounts given for the expenditure on public stocks relate solely to their anticipated loss in value charged to the financial years 1980 and 1981, excluding current expenditure on storage. Without reiterating the comments already made by the Court on the nature of this anticipated reduction in value<sup>(1)</sup>, it should be pointed out that the loss in value anticipated includes not only the additional price reduction but also the equivalent of the normal refund.

#### Identification of specific cost factors

4.5. The amounts of expenditure which it has been possible to identify in the accounts are neither necessarily accurate and comprehensive, nor representative of the Council's decisions.

4.6. It is not possible to certify that they are complete and accurate, for several reasons. First of all, no on-the-spot audit of the accounts has yet been carried out by the Commission. Secondly, it would only be possible to identify the expenditure on public stocks if additional enquiries were made at the paying agencies. Lastly, the fact that the working document of 15 June 1981 was issued late and was not binding may have led some Member States to give estimated figures.

4.7. But above all, the expenditure identified does not correspond directly to that specified in the Council's decisions (i.e. the expenditure corresponding to an additional reduction of about 15% compared to the world market prices), and it is therefore not representative of the specific cost of the programme.

4.8. The working document<sup>(2)</sup> makes it possible to determine, for the expenditure on public stocks, only the total losses incurred on the resale, which therefore include both the additional reduction and the corresponding effect on the normal export refunds. Only sales by tender accompanied by advance fixing of the refund would allow a direct valuation of the additional reduction. With regard to refunds, if they are refunds at a special rate, only that part which exceeds the normal rate should be taken into consideration, and if they are refunds at the normal rate paid on stocks sold by tender, they should not be taken into consideration.

<sup>(1)</sup> OJ No C 344, 31. 12. 1981 (point 4.33) and OJ No C 344, 31. 12. 1982 (point 4.22).

<sup>(2)</sup> Document VI/168/81 rev. 1 of 15 June 1981.

#### COMPLIANCE WITH THE COUNCIL'S DECISIONS

5.1. It has proved impossible for the Court to certify that there has been compliance with the Council's decisions (as summarized in table form in point 2.2). For each aspect of the programme, the question of compliance with the decisions still remains entirely open.

#### List of products and quantities

5.2. Following the Polish authorities' requests for alterations, the Commission made certain amendments to the lists of products and quantities annexed to the Council's decisions (see Annex A).

5.3. In so doing, it acted in agreement with the Coreper<sup>(3)</sup> which, at its meeting of 16 July 1981, considered that 'within the indicative framework laid down in the Council Decisions, the Commission could, by following the common agricultural policy's procedures and mechanisms, make certain adjustments as regards products and quantities provided that the cost to the Community budget indicated in those Council decisions were not exceeded'. It was therefore necessary to verify that this condition had been observed.

#### Special price reduction and global allocations

5.4. Although only a guideline, the figure for the price reduction represented the extent to which the Community was prepared to aid Poland in financial terms. The global allocations, for their part, constituted the maximum amount of expenditure authorized.

5.5. In order to check the application of the reduction of 'about 15%' on world prices, it would have been necessary first of all to look at the Regulations issued by the Commission for fixing the various rates of aid. Then, on the basis of the sale prices of public stocks, and taking into account the level of normal refunds and of world prices, it would have been possible to calculate the benefit granted in real terms. The same would have been true for the special refunds. This valuation would have had to have taken account of a reference period to be chosen, the date of the decision or the date when the export was carried out. The sale from public stocks by tender would then have

<sup>(3)</sup> Permanent Representatives Committee.

had to be examined, in order directly to assess the amount of reduction granted.

5.6. Only this reconstruction of the expenditure corresponding to the additional reduction of 15%, to be carried out in respect of the quantities exported, would have made it possible to check whether or not the guideline global allocations for 1980, or the limitative ones for 1981, had been exceeded.

#### **The gift of 8 000 tonnes of beef and veal**

5.7. Despite the lack of any specific reference to a global allocation in the Council's decision on the emergency supply of 8 000 tonnes of beef and veal to Poland 'exceptionally as a gift', the financial conditions of this operation were clearly defined by the Coreper's discussions and the citation of the previous decisions of the Council on Poland and on supplementary budget No 2 for 1981. According to these, the decision comes 'within the indicative framework of the Council's previous decisions from the point of view of quantities' and 'the amendment to the conditions of supply (i.e. the fact that it is free of charge) is covered by the "budget" Council's decisions' (of 24 November 1981) according to which a sum of 10 million ECU was to be charged against the EAGGF Guarantee

appropriations for this purpose, in response to an amendment to this effect by the Parliament.

5.8. The cost to the budget of this operation in fact amounted to 18,1 million ECU; the nature of this sum should have been checked against the preceding criteria.

#### **GENERAL CONCLUSIONS**

6.1. Given the management system set up by the Commission for the financial implementation of the programme for supplying foodstuffs to Poland, it has proved very difficult for the Court to assess the related expenditure, on the basis of the information available in the accounts.

6.2. The total amount of individualized expenditure, 159 million ECU, does not accurately reflect the budget costs relating to the management of the global allocation of 96,4 million ECU, authorized by the Council. This finding, coupled with the Commission's statement that its services were not in a position to supply a financial balance sheet for the Polish operations, brings the Court to the conclusion that it is impossible to verify that the financial limits set by the Council have been observed.

The text of the preceding observations was adopted by the Court of Auditors at its meeting of 9 June 1983.

Luxembourg, 7 July 1983.

*For the Court of Auditors*

Pierre LELONG

*President*

## ANNEX A (\*)

(17 June 1982)

Agricultural products decided on by the Council as an indicative list for purchase by Poland under favourable conditions showing alterations requested by Poland to these quantities

(tonnes)

Product	Quantities				Alterations requested by Poland		Total
	First list (December 1980)	Second list		Third list (October 1981)	Withdrawals	Additions	
		(April 1981)	(May 1981)				
<b>A. Milk products</b>							
Butter	30 000	10 000	—	5 000	—	5 000 <sup>(1)</sup>	50 000
Whole milk powder	3 000	2 000	—	—	2 000 <sup>(7)</sup> 2 080 <sup>(8)</sup>	—	920
Skimmed-milk powder	—	30 000	—	—	30 000 <sup>(2)</sup>	—	—
Cheese	—	5 000	—	—	5 000 <sup>(7)</sup>	—	—
<b>B. Meat</b>							
Beef	15 000	15 000	—	10 000	—	5 000 <sup>(3)</sup>	55 000
Pigmeat	35 000	15 000	—	—	6 600 <sup>(6)</sup> 5 000 <sup>(3)</sup>	10 000 <sup>(2)</sup> 10 000 <sup>(2)</sup>	48 400
<b>C. Sugar</b>	50 000	50 000	—	—	45 000 <sup>(4)</sup>	—	55 000
<b>D. Rape seed</b>	40 000 (rape seed oil)	50 000 (or 20 000 vegetable oils)	—	—	90 000 <sup>(2)</sup>	—	—
<b>E. Cereals</b>							
Wheat	—	200 000	—	275 000	—	35 000 <sup>(8)</sup> 72 500 <sup>(2)</sup>	582 500
Barley	100 000	175 000	—	25 000	—	75 000 <sup>(1)</sup> 72 500 <sup>(2)</sup> 30 000 <sup>(4)</sup>	477 500
Rye	200 000 100 000	25 000	—	—	25 000 <sup>(5)</sup> 75 000 <sup>(1)</sup> 30 000 <sup>(4)</sup>	—	25 000
Oats	—	—	30 000	—	—	—	—
Rice	25 000	5 000	25 000 (or 12 000 pearled barley 13 000 flour)	10 000	5 000 <sup>(8)</sup> 10 000 <sup>(1)</sup> 25 000 <sup>(4)</sup>	—	25 000
Pearled cereals (pearled barley)	—	—	—	—	10 000 <sup>(5)</sup>	10 000 <sup>(1)</sup> 10 000 <sup>(4)</sup>	10 000
Oat/barley flakes	—	—	5 000	—	12 000 <sup>(5)</sup> 3 000 <sup>(5)</sup>	10 000 <sup>(4)</sup>	—
Animal feed	—	—	200 000	—	200 000 <sup>(2)</sup>	—	—
<b>F. Olive oil</b>	600	—	—	—	—	3 000 <sup>(5)</sup> 6 000 <sup>(7)</sup>	9 600
<b>G. Lemons</b>	—	—	—	30 000	10 000 <sup>(7)</sup>	—	20 000

(\*) The data in this Annex were provided by the Commission.

The changes took place at the following times:

- (1) February 1981.
- (2) June 1981.
- (3) July 1981.
- (4) August 1981.
- (5) September 1981.
- (6) December 1981.
- (7) January 1982.
- (8) March 1982.

**ANNEX B****COMMISSION REPLIES**

**to the observations of the Court of Auditors on the budgetary management of the programme for supplying agricultural products and foodstuffs to Poland**

**I. GENERAL OBSERVATIONS ON THE EXCEPTIONAL NATURE OF THE SPECIAL MEASURES FOR POLAND**

1. It should be noted that the measures were based on specific Council decisions designed to offer a rapid response to the Polish people's urgent need for agricultural products and food. Because of the urgency of the situation, the Council decided to carry out these operations through the existing common organizations of the markets (COM) and to charge the costs to the EAGGF Guarantee Fund.
2. The products in question were supplied to the Polish people through the existing procedures governing the sale of products in public storage and the granting of export refunds.
3. The EAGGF Guarantee Fund reimburses expenditure incurred by the Member States in implementing the COM, that is, refunds and expenditure arising from public storage, including the difference between the buying-in price and the selling price. The Member States are in any case required to report this expenditure to the EAGGF in a breakdown reflecting the budgetary nomenclature (e.g. export refunds on cereals, other expenditure for the public storage of beef and veal, losses on sale). In some cases, further subdivisions are introduced, but the financing system and national administrative procedures cannot be used to supply details of specific measures or special refunds. It is therefore impossible to state in accounting terms what the cost of the 15 % reduction in price to Polish purchasers was.
4. The Commission accordingly wrote to the Court of Auditors on 29 September 1982 to inform it that it was unable to draw up a separate financial balance sheet for the Polish operation.

The preparation of such a balance sheet would have meant using a totally different system from the start, and this would have seriously delayed deliveries to Poland. Such a system would have entailed specifying both the normal and the reduced selling prices in the sales contracts and entering both the normal refund and the special refund granted to Poland in the advance fixing certificates. It would also have required the Commission to have been informed of these facts and the quantities concerned in the usual EAGGF Guarantee Section returns.

**II. IMPLEMENTATION AS REGARDS COM AND OBSERVANCE OF THE OVERALL TOTALS FIXED BY THE COUNCIL**

5. As regards the common organization of the markets for the relevant products, the reductions from the world price resulting from the decisions were calculated and incorporated in the selling prices offered or in the refunds granted and fixed in the regulations adopted for that purpose by the Commission.



6. The overall amounts fixed by the Council were observed by the Commission through its decisions on the amounts supplied, taken with regard to the quantities available, the specific requests from Poland and the price reductions decided by the Council. It should be noted that the Commission and the Council collaborated closely on the delivery operations.

### III. CHECKS ON OBSERVANCE OF THE OVERALL TOTALS FIXED BY THE COUNCIL

7. In Parts IV and V of its report, the Court of Auditors has tried, using the accounting data at its disposal, to check whether the sales to Poland at reduced prices tallied with the overall totals fixed by the Council. The above explanation of the system selected by the Council for the reduced-price sales, i.e. application of existing procedures for sales of products in public storage and for export refunds, together with the accounting system for these existing procedures, clearly shows that checking the accounts in this way could not provide the desired result. This is because the accounting system used cannot show the price reduction granted to Poland separately and as a result, as the Court of Auditors observed, the 159 million ECU emerging from the accounts also contains that part of the normal refunds not included in the overall totals fixed by the Council.

8. Checks on the observance of the overall totals, as mentioned in points 5.4 to 5.6 of Part V of the Court of Auditors' report would have entailed substantial administrative work. Moreover, it would have provided a less accurate result than the budgetary accounting system.

The Commission would repeat what it said in its replies to the observations of the Court of Auditors on the financial years 1980 and 1981, namely that, at 31 December 1980 and 1981, the quantities sold or offered for sale to Poland were not depreciated in accordance with the second paragraph of Article 8 of Regulation (EEC) No 1883/78, but were valued at the actual selling price to Polish buyers.

### IV. CONCLUSION

Because this was an emergency situation, the Council decided to use the existing Community agricultural and financial mechanisms to finance the operation, even though it was aware that these mechanisms could not provide all the accounting information now required by the Court of Auditors. As a result, the total of 159 million ECU extracted from the accounts by the Court of Auditors is not a true reflection of the operations carried out, since it includes not only the special price reduction provided for in the overall total of 96,4 million ECU authorized by the Council, but also the normal refund. It is, however, possible to check whether the decisions were observed, even if this is more laborious and less accurate than the budgetary accounting system.

---

Sales and subscription offices	National currencies	Annual subscription				Price per single copy		
		'L + C' (calendar year) 1983	'L + C' Microfiches	OJ Supplement (Notices and public contracts) calendar year 1983	'Annex — Debates' (March 1983-February 1984)	1 - 32 pages	33 - 80 pages	81 or more pages
<b>UNITED KINGDOM</b> H. M. Stationery Office — P.O. Box 569 London SE1 9NH — Tel. 01-928 69 77, ext. 365 National Giro account No 582-1002	£	97,00	88,00	43,00	29,00	1,00	2,00	
<b>BELGIUM</b> Moniteur belge — 40-42, rue de Louvain 1000 Bruxelles — Belgisch Staatsblad Leuvensestraat 40-42 — 1000 Brussel Postal cheque account: 000-200 5502-27 — Tel. 512 00 26	Bfrs	8 100,—	7 300,—	3 600,—	2 400,—	80,—	160,—	
<b>DENMARK</b> J. H. Schultz — Boghandel — Møntergade 19 DK 1116 København K — Tel. (01) 14-11-95	Dkr	1 450,—	1 305,—	650,—	440,—	14,50	29,—	
<b>FRANCE</b> Service de vente en France des publications des Communautés européennes — Journal officiel 26, rue Desaix — 75732 Paris Cedex 15 Tel. 5 78 61 39 — Postal cheque account: Paris 23-96	FF	1 175,—	1 060,—	525,—	350,—	12,—	24,—	
<b>GERMANY</b> Bundesanzeiger — 5000 Köln 1 — Breite Straße Tel. (02 21) 20 29-0 Postfach 108/006 Telex: Anzeiger Bonn 08 882 595 Postal cheque account: 83 400-502 Köln	DM	415,—	374,—	185,—	125,—	4,20	8,40	
<b>GREECE</b> 1. Ethnico Typografio Kapodistriou 34 — Athens 2. G. C. Eleftheroudakis Ltd 4 Nikis Street — Athens 126 Tel. (01) 322 22 55 — Telex 219410 elef gr	Dr	11 750,—	10 580,—	5 250,—	3 500,—	120,—	240,—	
<b>IRELAND</b> Govt. Publications, Sales Office, GPO Arcade, Dublin 1 <i>or by post from</i> Stationery Office, Dublin 4 — Tel. 78 96 44	£ Irl	122,00	110,00	54,00	37,00	1,20	2,40	
<b>ITALY</b> Istituto Poligrafico e Zecca dello Stato Libreria dello Stato, piazza G. Verdi 10 00100 Roma Tel. (06) 85 08 22 76 — 85 08 22 21 CCP: 38 70 01 — Telex IPZSRO 611 008 Licosa SpA, via Lamarmora 45, casella postale 552, 50121 Firenze	Lit	234 000	210 600	104 000	70 000	2 400	4 800	
<b>LUXEMBOURG</b> Subscriptions to the OJ may be arranged and paid for at Post Offices <i>Sale of single copies*</i>	Lfrs	8 100,—	7 300,—	3 600,—	2 400,—	80,—	160,—	
<b>NETHERLANDS</b> Staatsdrukkerij- en Uitgeverijbedrijf Christoffel Plantijnstraat — The Hague Tel. (070) 78 99 11 Postal cheque account: 42 53 00	Fl	455,—	410,—	205,—	135,—	4,50	9,—	
<b>OTHER COUNTRIES</b> <i>Subscriptions and sale of single copies*</i>	Bfrs	8 100,—	7 300,—	3 600,—	2 400,—	80,—	160,—	

Price determined according to each case and printed on cover

\* Office for Official Publications of the European Communities — Tel. 49 00 81

L-2985 Luxembourg — Postal cheque account: 19 190-81 — Bank current account: B.I.L. 8-109/6003/200

Special mailing charges are invoiced separately. Other European Communities' publications on sale, whether periodical or otherwise, may be obtained at the abovementioned offices. Price lists sent free on request.