COMMISSION OF THE EUROPEAN COMMUNITIES

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REPORT FROM THE COMMISSION

Third report from the Commission on the operation of the inspection arrangements for traditional own resources (1997-1999)

(Article 18(5) of Council Regulation (EC, Euratom) No 1150/00 of 22 May 2000)

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EXECUTIVE SUMMARY

This report, which is sent to the budgetary authority pursuant to Article 18(5) of Regulation No 1150/00, gives an account of the operation of the inspection arrangements for traditional own resources over the period 1997-99. This information, which covers three years, gives an overall view of the Commission's multiannual inspections of both customs and accounting procedures and identifies the main strategies it intends to develop to improve results.

This report first describes the general objectives pursued by the Commission via inspections of traditional own resources, in particular to keep a level playing field for operators in the European Union, improve recovery and inform the budgetary authority. It also presents the legal and regulatory framework surrounding the various inspection arrangements, followed by a factual description of the inspection system operating at Community level between 1997 and 1999.

Over the period in question the Commission conducted 70 inspections (joint and autonomous) in all fifteen Member States. These inspections revealed 246 anomalies, 185 relating to accounting practices and 61 to do with customs. As a result of these anomalies, the Member States have so far paid a total of €3 035 347 in principal amounts and €6 971 898 in interest for late payment.

Apart from the aspects linked to the accounts, the anomalies detected during these inspections are an essential source of information on the problems encountered by the Member States in applying customs and accounting regulations. They can reveal any incompatibility between national provisions and the spirit of Community law and highlight the possible impact in terms of own resources. Analysis of these anomalies can lead to the reform of existing provisions and improve the clarity of Community legislation.

The report concludes that there is a need for inspection measures to cover the various aspects - customs-related, financial and regulatory - of how the whole system for the inspection of traditional own resources works.

Finally, the report turns to the overall development of the inspection and collection system; it sets out the broad lines of the strategy which the Commission intends to develop in the medium term, firstly as regards methods and secondly as part of a renewed partnership between the Commission and the Member States.

As regards inspection measures, the Commission wishes to improve the utilisation of all practical instruments likely to make the conduct of inspections more efficient or permit better monitoring.

Alongside these methodological considerations, the Commission aims to make the Member States assume more responsibility. It is therefore continuing to examine the operational consequences of holding the Member States liable for some of the errors committed by their administrations. This approach forms part of the attempt to achieve a fairer distribution of the financial burden between the Member States in accordance with the principles of sound and efficient management set out in SEM 2000. However, the Commission is also considering a new approach to associated inspections based on the Joint Audit Initiative which requires a different form of cooperation between the Community authorities and the Member States and which also seeks to respond to the changes in inspection procedures that will be required with the forthcoming enlargement of the European Union.

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1. INTRODUCTION

Every three years the Commission compiles a report for the European Parliament and the Council on the operation of the inspection system for Community own resources, pursuant to Article 18(5) of ***Council Regulation (EC, Euratom) No 1150/00 of 22 May 2000***[1] ***implementing Decision 94/728/EC/Euratom on the system of the Community's own resources***[2] ("Regulation No 1150/00 ").[3]

The first report, concerning the period 1989-1992, was submitted to the budgetary authority on 4 January 1994,[4] and the second, concerning the period 1993-1996, was submitted on 8 December 1997.[5]

This report describes and analyses the operation of the inspection system for traditional own resources between January 1997 and December 1999. It outlines the follow-up action on the various cases up to the end of December 1999. The report is structured as follows: outline of the general objectives pursued by the Commission via inspections concerning traditional own resources and presentation of the legal framework surrounding the various inspection arrangements, followed by a factual description of the inspection system operating at Community level.

The report goes on to describe the Commission's inspection measures as carried out between 1 January 1997 and 31 December 1999. It then assesses the results of the inspections and draws conclusions and assesses the Commission's inspection measures.[6] Finally, the report outlines the financial and regulatory follow-up to these inspections and summarises their impact with regard to the development of the various rules in place.

As part of the improvement of the means of collecting traditional own resources, the report also tackles the question of the financial responsibility of the Member States and discusses the development of the joint audit initiative.

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1 OJ L 130, 31.5.2000, p. 1-9.

2 OJ L 293, 12.11.1994, p. 9.

3 The results of inspections carried out by the Member States are reported to the Commission on the basis of Article 17(3) of Regulation No 1150/00.

4 COM(93) 691 final of 4.1.1994.

5 COM(97) 673 of 1.12.1997.

6 The report focuses on the checks made by the Community institutions (the Commission and the Court of Auditors). It does not cover the checks made by the Member States, the detailed results of which are set out in specific reports.

Where serious shortcomings have been found, the Commission has considered it appropriate to cite the cases in question, the measures needed to correct the situation, via infringement proceedings in some instances, having already been taken.

2. LEGAL FRAMEWORK AND OBJECTIVES OF INSPECTIONS

2.1 Legal framework

Inspection of the system of collection of own resources is based on three pieces of legislation.

Council Decision 94/728/EC, Euratom of 31 October 1994[7] constitutes the legal basis for the Community own resources system. It defines the own resources that are entered in the Community budget.

The legal arrangements for the implementation of Decision 94/728 were created by ***Regulation No 1150/00***. This regulation establishes the system for the collection of traditional own resources (Article 2), the rules for entering these resources in the "A" or "B" account (Article 6(3)) and the procedure for making them available to the Commission (Article 10). It also contains provisions governing the obligation on Member States to report to the Commission cases of fraud and irregularities they have detected, the aim being to monitor recovery procedures more closely in such cases (Article 6(4)) and provisions relating to the waiving of the obligation to make own resources available to the Commission (Article 17(2)) and inspections (Article 18(2) and (3)).

An amendment to Articles 2 and 17 of Regulation No 1150/00, prompted by the need to tighten up the procedure for collecting own resources and to make the rules clearer, is before the Council.

Council Regulation (EC, Euratom) No 1026/99 of 10 May 1999[8] applies to inspections carried out jointly with the national administrations of the Member States.[9] It lays down the rights and obligations of the officials appointed by the Commission in the exercise of their powers of inspection.

2.2 Objectives of inspections

The collection of traditional own resources may be checked in different ways: checks on documents, checks on regulations and on-the-spot checks. Inspections have three specific objectives:

– ***to maintain a level playing field*** between economic operators who import goods from third countries. Only genuine monitoring by an impartial supranational body, with the results reported to the European Parliament and, via the Council, to all the Member States, can avoid possible distortion of competition. The Commission must ensure that the Member States apply Community rules correctly. Also, analysis of the problems encountered by the Member States in implementing the rules and of

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7 OJ L 293, 12.11.1994, p. 9.
8 OJ L 126, 20.5.1999, p. 1.
9 Pursuant to Article 18(2) of Regulation No 1150/00.

shortcomings can help to make the body of Community law clearer, and more transparent;

– ***to improve the situation as regards recovery*** so that the financial burden is shared out correctly among the Member States, i.e. it must be borne by the country which has enjoyed the economic benefit of the transaction. Given that any deficit in traditional own resources is "automatically" offset by an increase in contributions through the fourth resource (GDP), such losses are in fact borne by the taxpayers of the Member States. As the systematic checks by the Commission on the Member States' collection systems give rise to financial corrections, the national administrations are obliged to take their responsibilities seriously when it comes to collecting own resources;

– ***to inform the budgetary authority***. The Commission needs to monitor the measures taken by the Member States with regard to collection in order to see how things are organised in each country and to assess the efficiency and diligence of national administrations in recovering the own resources of the European Union. This overview will allow the Commission to report to the budgetary authority on the implementation of the budget in terms of revenue.

3. OPERATION OF THE INSPECTION SYSTEM AT COMMUNITY LEVEL

The system for the collection of traditional own resources by the Member States is subject to several types of control within the Commission: apart from the internal Commission audits carried out by the Budget Directorate-General in its capacity as authorising department for budget revenue, the operation of the system of traditional own resources is monitored as part of the general framework for the management of Community entitlements. The Commission is also required to respond to and take action on the observations made by the Court of Auditors in connection with the inspections carried out under Article 248 of the Treaty, contained in its Annual Report, special reports or sector letters, and also the requests made by the European Parliament during the discharge procedure in respect of the implementation of the budget.

Responsibility for collecting traditional own resources is delegated to the Member States. In practical terms, they assume responsibility for implementing the system and they are allowed to retain a collection fee of 10% of all amounts of own resources established. The Commission ensures that the Member States apply the Community regulations correctly and reports to the budgetary authority. This complementarity of the Member States' and the Commission's responsibilities is based on the rules in force.

The Member States are expressly required to carry out checks themselves[10] and to report to the Commission. However, these checks carried out at national level do not mean that the Commission need not exercise its powers in this field. Its own checks thus enable it to ensure that the Member States are all complying with their Community obligations at the same level as one another. The objective of the checks is thus to see that the own resources made over to the Commission by the Member States correspond to what is legally due. To this end, Community revenue is monitored from the chargeable event to entry in the Commission accounts via the procedures of establishment, entry in the accounts and making available.

[10] Article 18(1) of Regulation No 1150/00.

To achieve this, the Commission[11] carries out three types of inspection: checks on regulations, checks on documents and on-the-spot checks in the Member States. The Community control and inspection arrangements for traditional own resources, as provided for ***at Community level*** and implemented by the Commission, can be represented schematically as follows:

	Type of check	***Regulation No 1150/00***	***Arrangements***
Checks on regulations	**Member States' arrangements**	**Article 4(1)(b)**	Checks on Member States' provisions concerning the system for collecting TOR.
Checks on documents	**Accounting information**	**Article 6(4)**	Monthly statement of "A" and "B" accounts
		Article 7	Annual summary account of entitlements established and recovered
	Analysis of statements and reports	**Article 6(5)**	Cases of fraud and irregularities involving entitlements of over €10 000
		Article 17(2)	Cases of non-recoverable entitlements written off (sums over €10 000)
		Article 17(3)	Annual report on outcome of inspections in Member States
On-the-spot checks	**Joint inspections**	**Article 18(2)**	Joint inspections by the Member States and the Commission
	Autonomous inspections	**Article 18(3)**	Autonomous Commission inspections on its own initiative

11 The controls carried out by the Commission, in particular those conducted by DG BUDG, are not all the inspections carried out by the Community institutions. The Court of Auditors is empowered to carry out audits in this field (Article 248 of the Treaty) and the European Parliament can also play an inspection role (Article 276 of the Treaty).

3.1 Checks on regulations

This type of check involves looking at the laws, regulations and administrative provisions of the Member States in the field of accounts and customs. Checks are made in particular during the preparation of inspections or during the follow-up to such inspections. Examination of the reports submitted by the Member States pursuant to Article 17(2) of Regulation No 1150/00 (where entitlements are written off) may give rise to this type of analysis. If national provisions are not in line with Community rules, the Commission suggests the necessary amendments. This usually makes it possible to find satisfactory solutions without the need for infringement proceedings.

3.2 Checks on documents

The documentary checks carried out by the Commission consist in analysing accounting statements and reports and the annual reports from Member States on inspection findings.

Under Article 6(3)(a) of Regulation No 1150/00, Member States keep an ***"A" account*** of own resources. Established entitlements which have been recovered[12], in accordance with Article 2 of Regulation No 1150/00, are entered in this account and Member States send a monthly statement to the Commission.[13] The Commission may make corrections by amending the statements. Following such corrections interest on late payments may be charged to the Member States.

Article 6(3)(b) of Regulation No 1150/00 requires that established entitlements that have not been entered in the "A" account because they have not yet been recovered and no security has been provided must be entered in a "***separate account***" known as the "***B account***". This account may also contain established entitlements which, although covered by guarantees, have been challenged by operators. All the amounts entered in this separate account are shown in quarterly statements sent by the Member States to the Commission.[14]

The Commission checks that each quarterly statement accords with the statement from the previous quarter, looking at entitlements established, corrections, cancellations and sums recovered in the course of the quarter covered by the statement. In the event of a discrepancy, the Commission contacts the Member State concerned to ascertain the reason.

Under Article 17(2), Member States notify the Commission of ***amounts written off***, i.e. cases where it proved impossible to recover the entitlements for reasons not attributable to the Member State. The Commission has six months in which to give its opinion. Article 17(2) of Regulation No 1150/00 is the ***sole exception*** to the rule that all established entitlements (pursuant to Article 2 of the same Regulation) must be made available to the Commission. It requires an assessment of the precautions taken by the Member State in its measures to enter in the accounts and recover entitlements. As well as looking at Community provisions, the Commission checks how national administrative and regulatory provisions on (enforced)

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12 i.e. entitlements due which have first been entered in the accounts and notified to the debtor.

13 The monthly statement of the "A" account must be submitted to the Commission, at the latest, by the first working day after the 19th day of the second month following the month in which the entitlement was established.

14 The quarterly statement of the "B" account must be submitted to the Commission, at the latest, by the first working day after the 19th day of the second month following the quarter in which the entitlement was established.

recovery have been implemented. If the provisions have been complied with, the Commission agrees to waive the obligation to make the entitlements available.

If the Commission deems that the Member State has failed to take all the necessary precautions to safeguard the financial interests of the Community, the Member State may be held responsible on the basis of Article 8 of the Own Resources Decision (94/728/EC, Euratom) and on the basis of Articles 2 and 17(1) of Regulation No 1150/00; the Member State is requested to make available to the Commission, by a certain date, an amount equal to the non-recovered entitlements. If this amount is not made available by the date set, interest for late payment may be demanded.

By 1 April each year, the Member States are required by Article 7 of Regulation No 1150/00 to provide the Commission with a ***summary account*** of all the entitlements established and recovered in the previous year. This must be accompanied by a ***report on the collection of own resources***. The Commission evaluates the information in these reports, comparing it with other accounting data from different sources at its disposal.

Under Article 17(3) of Regulation No 1150/00, the Member States send the Commission an annual report presenting the ***results of their own inspections***. This report contains aggregate figures and the questions of principle relating to the main problems posed by application of Regulation No 1150/00, with particular reference to cases of litigation. For each financial year the Commission draws up a summary report from which it is possible to glean two main types of information: first, a picture of the actual inspection measures of the Member States, and second an assessment of the results as regards the prevention of fraud and irregularities.[15]

The Commission also ***monitors the Member States' measures for recovery*** in the field of traditional own resources on the basis of information it receives from them though the ***"Ownres"*** computerised system. This information is mostly on cases of fraud and irregularities reported under Article 6(5) of Regulation No 1150/00. All the information sent via the "*Ownres"* software is also analysed by the Anti-Fraud Office (OLAF).

Given the very large number of cases of fraud and irregularities involving amounts of over €10 000 ("fraud reports" and "mutual assistance reports"), the Commission has established two procedures for processing data: the first is a statistical processing of the "fraud reports", and the other a detailed examination of certain particularly difficult cases reported under the system of mutual assistance.

The purpose of the first procedure, known as ***"Sample A"***, is to present the general aspects of the recovery situation. The first report of this type was sent to the budgetary authority in 1995 (Report A94 of 6 September 1995). A second report is scheduled for 2000.

The purpose of the second procedure, known as ***"Sample B"***, is to monitor, until final clearance, recovery operations relating to a number of representative cases. Two reports of this type, B94 and B98, have been drawn up, and a third (B2000) is being prepared. The first report, B94, concerns six cases representing entitlements amounting to around €124 million

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[15] The Commission has drawn up the following reports:
- 1996 Report: XIX/24329/98 of 27.5.1998
- 1997 Report: COM(1999) 110 final of 12.3.1999
- 1998 Report: COM(2000) 107 final of 29.2.2000

and the second, B98, concerns nine cases representing entitlements amounting to around €136 million.[16]

A comparison of Reports B94 and B98 shows that recovery has become more far more effective in the Member States. The actual rate of recovery rose from 2% in Report B94 to 12% in Report B98, and the proportion of cases out of time dropped sharply from 12% to 4%. The Member States whose negligence made it impossible to recover the own resources in question were held financially responsible for the loss to the Community budget.

3.3 On-the-spot inspections in the Member States

Checks on regulations and documents are essential to the process of verifying application of the Community rules. However, an effective monitoring system also requires "on-the-spot" inspections. This provides the Commission with the opportunity to verify and where necessary, tighten application of Community rules on traditional own resources and to cross-check the conclusions deriving from the other forms of control.

The strategy of on-the-spot inspections is to ensure that the Member States properly implement arrangements in line with Community rules in order to guarantee the regularity of commercial transactions. In order to provide a clearer framework for inspections, the Commission has established new inspection arrangements by drawing up detailed questionnaires sent to the Member States before each visit and inspection handbooks to be used only by the officials appointed to carry out the inspections. This aspect is dealt with in section 4.4.3. During inspections, the Member States must allow the officials appointed by the Commission free access to all supporting documents.

There are two types of on-the-spot inspection, both closely coordinated with national administrations: the *joint inspection*, conducted in collaboration with the Member State and the *own inspection*, carried out on the initiative of the Commission, both of which comply with the provisions of Regulations Nos 1150/00 and 1026/99. The Member States with the greatest impact in terms of own resources are subject to both types of inspection each year.

4. INSPECTIONS BY THE COMMISSION IN 1997-99

4.1 Procedures for carrying out on-the-spot inspections

The Commission carries out its inspections on the basis of an ***annual programme*** drawn up by the Budget Directorate-General; the Member States are informed of the subjects of joint inspections. Other Commission departments may be involved in implementing the programme, depending on the subject under investigation. On-the-spot checks account for over 35% of the work of the unit responsible for checking the collection of traditional own resources. Inspections are carried out in close collaboration with the national authorities concerned and follow a procedure which guarantees openness and the dissemination of information. After each inspection a report is drawn up which covers the summary of the inspection and any anomalies discovered and being checked. The Member State has three months in which to submit its comments. The Commission follows up contentious points until the case is finally settled.

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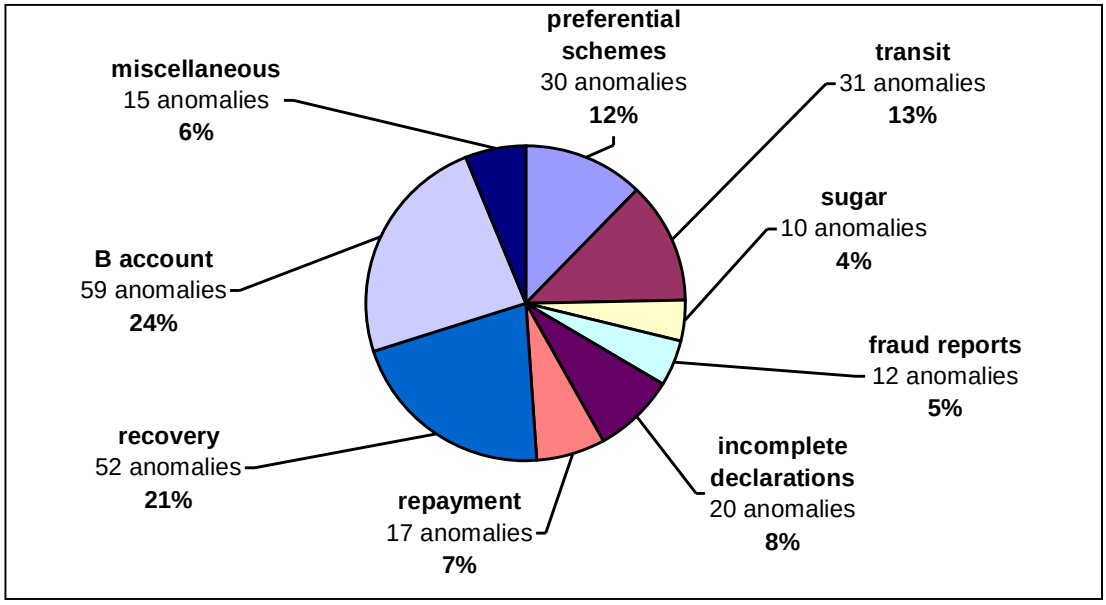
[16] Commission Reports on the recovery of traditional own resources in cases of fraud and irregularities ("Sample A94", COM(95) 398 final of 6 September 1995, "Sample B94", COM (97) 259 final of 9 June 1997 and "Sample B98", COM(1999) 160 final of 21 April 1999.

4.2 Summary of inspections

The Commission carried out a total of ***70 inspections*** during the period 1997-1999, comprising 45 joint inspections and 25 autonomous inspections. The tables in Annexes 1 and 2 indicate, by year, the nature and the subject of inspections (customs and accounting procedures) and the Member States concerned.

4.3 Main results of inspections

Over 100 million customs declarations are processed each year in the European Union. The result of the inspections carried out over the period 1997-99 is favourable, despite the anomalies, of varying seriousness, which were detected. Assessment of application by the national administrations of Community rules, from both customs and financial angles, revealed ***246 anomalies***, including 185 accounting anomalies. The following table shows the breakdown of presumed anomalies found during inspections:



4.3.1 Comments on management of customs

– The Commission initiated an inspection in the field of preferential tariff arrangements. Before the inspection, which was carried out in connection with the Commission's communication on the management of preferential tariff arrangements,[17] the Member States were sent a detailed questionnaire on the subject. On the basis of the results of this inspection a thematic report was drawn up (available on request).[18]

The inspections confirmed that there are still problems with the application of preferential tariff arrangements; in the report on the management of the arrangements mentioned in the previous paragraph, the Commission launched a programme for the reform of the system, which continues to be a valuable commercial policy instrument. The anomalies detected highlight the difficulties of applying the

[17] COM(97)402 of 23.7.1997.

[18] The document may be obtained from DG BUDG (Tel: (02) 296 24 65).

regulations the Member States face concerning *ex post* checks on origin and the consequences for the recovery of resources.

The Commission has asked the Member States to improve the dissemination of national instructions or information from the Commission to local services, to monitor closely cases pending and to make available the corresponding entitlements as soon as possible, with interest for late payment where appropriate.

– Inspections were carried out in all the Member States in the field of ***external Community transit and TIR arrangements***. The anomalies found - late discharge of transit operations and deficiencies in arrangements for checking documents - lead mainly to delays in recovery.

The Member States cited specifically in the Commission's comments were asked to comply rigorously with the implementing provisions of the Community Customs Code[19] concerning transit and, with respect to the comprehensive guarantee, to take all necessary steps to ensure maximum cover of the duties owed as own resources.

The Commission also initiated ***two infringement proceedings*** against Germany and the Netherlands. The Commission maintains that the German authorities did not take the necessary steps to initiate the recovery process for 509 TIR carnets representing own resources amounting to €10.22 million, without guarantee. The Netherlands refused to pay interest on late payment amounting to €2.42 million resulting from the late establishment of own resources for non-discharged external transit documents. Infringement proceedings may be initiated against other Member States.

– The officials appointed by the Commission also found ***shortcomings in the monitoring of incomplete declarations***, in particular in computerised procedures. The Commission reminded these Member States of certain obligations which national administrations must fulfil: they must check that operators comply with Community regulations concerning international trade, they must require guarantees, and must make available traditional own resources within the prescribed time limit.

– The procedure for ***repayment/remission and ex post entry in the accounts of customs debts*** was inspected in all the Member States during 1999. The most frequent anomalies concerned wrongful repayment, lack of legal basis for the repayment procedure and failure to keep supporting documents in cases of repayment.

4.3.2 Comments on management of accounting procedures

– The ***procedures for collecting*** entitlements were systematically checked in all the Member States during the period under consideration. Several cases were found of failure to establish own resources, very late establishment, or failure to recover entitlements and make them available. Such failures in the system, more often than not the result of poor monitoring of cases, were found in several Member States. These shortcomings gave rise to a demand for corrections and interest on late payment. The Member States were asked to review their procedures, particularly as

[19] Council Regulation (EEC, Euratom) No 2913/92 of 12.10.1992 (OJ L 302, 19.10.1992, p. 1-50); Commission Regulation (EEC, Euratom) No 2454/93 of 2.7.1993 (OJ L 253, 11.10.1993, p. 1-533).

regards *ex post* recovery, in all cases where they could lead to serious delays between the date entitlements are established and the date they are made available.

– The Commission carried out systematic, targeted inspections on the arrangements for ***keeping the separate account*** - 34 inspections over the reference period. This area is also very closely monitored by the Court of Auditors.

In most Member States, the B account is kept at local level; several thousand collection offices are therefore involved in day-to-day management. This means that when they are centralised at national level, individual errors inevitably occur, which the Court of Auditors has also found and which have an effect on the making available of traditional own resources. For the Commission, inspection of the B account enables it to verify the validity of items entered, including the entry of guaranteed amounts, and those removed, in particular to ensure that cancellations do not conceal cases of amounts written off.

– Finally, five inspections of the ***management of the cumulative recovery system in the rice sector*** were carried out in 1999 in France, Germany, the Netherlands, the United Kingdom and Belgium. The cumulative recovery system (CRS) in the rice sector was introduced for a trial period running from mid-1997 to the end of June 1998 (subsequently extended to 31 December 1998) following a commitment given by the Community to GATT. The system, which applied solely to husked rice, was designed to adjust duties by taking into account the actual price of imported consignments rather than the conventional system which is based on calculating flat-rate duties using a reference price (an average world-market price). Where importers opted for the CRS, the difference between the declared price and the reference price gave rise to reimbursements aggregated over a six-month period.

A clearer view of the actual situation was provided by the set of inspections carried out into how the national administrations applied the CRS. Quite apart from any financial corrections arising from the Commission's assessment of the situation, they will be useful for the future, in any negotiations with the World Trade Organisation. In the immediate term, they serve as a test of how the national administrations are able to apply a complex system and implement reliable and rapidly operational procedures. They also show the Commission's ability to take the control measures necessary to correct possible malfunctions in the system. For four Member States, the inspection report found a number of essentially formal errors in the application of a system which was, in more than one respect, contrary to standard customs practices. Following further investigations by OLAF, this subject is still pending with respect to a fifth Member State.

4.3.3 Other procedures

– Cases of ***failure to submit fraud reports to the Commission***, in breach of Article 6(5) of Regulation No 1150/00, were detected. Specific observations were made, some of them relating to the interpretation of the rules. The officials appointed by the Commission also found a very poor financial follow-up to these cases in some Member States.

In 2000 the Commission will be inspecting the management of the OWNRES database of cases of fraud and irregularity and the reliability of communications transmitted by the system.

– Overall, the management of ***procedures for establishing and paying the sugar levy*** by the Member States is satisfactory. Inspections carried out in this sector uncovered some anomalies of little financial relevance.

4.4 Regulatory and financial follow-up to Commission inspection measures

4.4.1 Regulatory aspects

Where, in the course of their inspections in the Member States, the officials appointed by the Commission find flaws or loopholes in national regulations or administrative provisions, they systematically ask the Member States concerned to take the measures necessary to bring them into line with Community requirements. Such adjustments, made in both customs law and the financial field, are an important spin-off from the Commission's inspections.

The anomalies detected by the officials appointed by the Commission are also an essential source of information on the problems encountered by the Member States in applying customs regulations and their impact in terms of own resources. Analysis of these anomalies can lead to the reform of existing provisions and improve the clarity of Community legislation.

– In the field of ***preferential schemes***, there is still the problem of the Member States' interpretation of the concept of **"*reasonable doubt*"** with respect to the applicability of certificates of origin. The lack of Community rules on the subject for all preferential arrangements and systems prevents uniform application in the Member States of the withdrawal of tariff advantages from beneficiary countries which fail to reply in time or do not provide satisfactory answers. This concept is important for the defence of the Community's financial interests.

  The answers to the questionnaire sent to the Member States before the inspections on the subject were collated and analysed in a thematic report submitted to the Commission and presented to all the Member States at the meeting of the Advisory Committee on Own Resources on 10 December 1999.

  The Commission is preparing a draft communication to the Council and the European Parliament on the concept of reasonable doubt which provides for the more routine use of an ***early warning system for importers*** where there is reasonable doubt concerning origin. Use of this system - one of the items in the list in the Commission's communication (COM(97) 402 of 23.7.1997) which should help to reform and clarify the conditions for management of preferential schemes - is aimed at ensuring that operators do not wrongfully plead good faith. The concept is also the subject of proposals for reform currently under consideration.

– On the subject of ***transit***, following the final report and recommendations of the European Parliament's Committee of Inquiry, the Commission has drawn up an ***action plan for transit in Europe***.[20]

  On the computerisation of the scheme, two texts establishing the legal basis of the new system came into force on 31 March 1999: Commission Regulation (EC)

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[20] PE 220.895/fin. of 20.2.1997 and COM (97) 188 final of 30.4.1997.

No 502/1999[21] of 12 February 1999, amending certain implementing provisions of the Customs Code, and Decision No 1/1999 of the EC-EFTA Joint Committee on "common transit" amending appendices I, II and III to the Convention of 20 May 1987. Operational implementation is in progress. On the legislative front, Regulation (EC) No 955/1999[22] of the European Parliament and of the Council of 13 April 1999 made some amendments to the Community Customs Code concerning external transit. The corresponding implementing provisions have still to be approved. The same goes for the amendments to be made to the common transit procedure.

The reform is based on the search for a balance between the objectives of facilitating trade under transit procedures and maintaining a sufficient and uniform level and quality of control in all 22 countries using the Community and common transit procedures. Such a balance is to be achieved by adjusting formalities and control methods to the risks involved in each transit operation so that management by customs authorities is more efficient, simplifications can be offered to operators who have proved their reliability, and specific constraints can be imposed for the transit of goods identified as susceptible to fraud. While still giving the principal the possibility of proving that the operation has been completed or, failing that, of identifying the place where the customs debt is incurred, this reform should make it easier to identify the customs authority responsible for recovery of the own resources and thus improve the entry in the accounts for the customs debt in the event of fraud.

At operational level, coordinated measures provided for in the action plan have been launched, such as the establishment of a network of transit coordinators in the 22 Community/common transit countries in order to strengthen administrative cooperation, the drafting of national plans and reports on the management and control of transit operations in order to ensure correct application and effective monitoring of the rules, alone able to prevent and effectively combat fraud, and the publication of a practical handbook.

4.4.2 Financial aspects

Over the reference period (1997-1999), additional entitlements (***principal amounts***) totalling **€3 035 347** were paid to the Commission following observations it made in reports on joint or independent inspections. **€55 233.05** (1.81%) of this sum was paid following inspections by the Court of Auditors. Interest for late payment was also charged, pursuant to Article 11 of Regulation No 1150/00, for delays in making available own resources detected during Commission inspections. Over the period 1997-1999, ***interest for late payment*** paid by the Member States totalled **€6 971 898**. **€4 202 739.07** (60.28%) of this sum is the result of action by the Court of Auditors.

The poor record of Member States in keeping the separate account and implementing accounting procedures has led the Commission to pursue systematic inspections in this field, particularly the accounting treatment given to amounts evaded or irregularities

Since the installation in 1997 of the ***Ownres computer application*** in all the Member States, the Commission has received over 10 000 reports concerning fraud and irregularities of over

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21 OJ L 65, 12.3.1999, p. 1-49.

22 OJ L 119, 7.5.1996, p. 1-5.

€10 000 detected by the Member States (see Annex 4). This application also allows Member States to indicate what recovery measures have been taken and the amount of entitlements recovered.

The data is constantly updated in another computer application of the Budget DG which makes it possible to carry out a detailed analysis of the information received. Processing of this data allows not only conventional financial analysis but also very detailed risk analysis, the results of which are presented to the Member States at the meetings of the Advisory Committee on Own Resources in July and December each year. This information is used on a regular basis to interrogate the base and so adapt the verification programme as necessary to the Member States to be inspected.

The Commission hopes to ensure that the information sent by the Member States is both reliable and complete. It has therefore included OWNRES in its inspection programme, for all the Member States, for 2000.

This monitoring activity is carried out in close collaboration with the other Commission departments, since recovery involves application by the Member States of different rules covered by several Directorates-General, and of course the Anti-Fraud Office. For instance, the choice of cases dealt with in the B report is made in agreement with OLAF. By gaining a better knowledge of the situation concerning recovery, the Commission is better able to take steps to safeguard the financial interest of the Community which will remedy the Member States' shortcomings.

4.4.3 Organisational aspects

In the medium term, the Commission is developing new strategies aimed at providing a clearer framework for checks and maintaining the present level of efficiency in a context of limited resources, especially human resources. This ***new way of working*** is based on:

– a ***detailed questionnaire*** on the specific subject to be inspected sent to the Member States, wherever possible, ahead of the inspection. The aim is to ensure that the Member States are applying the Community rules properly in the area in question. The replies to the questionnaire will give the Commission officials a general picture of national practices in force and will enable them, if necessary, to adapt the inspection procedure, to focus their attention on the most sensitive areas and to formulate any observations to the Member States being inspected in more precise terms. The replies of the national administrations can also be analysed to produce thematic reports of interest to other Commission departments and the Member States (see thematic report on preferential schemes);

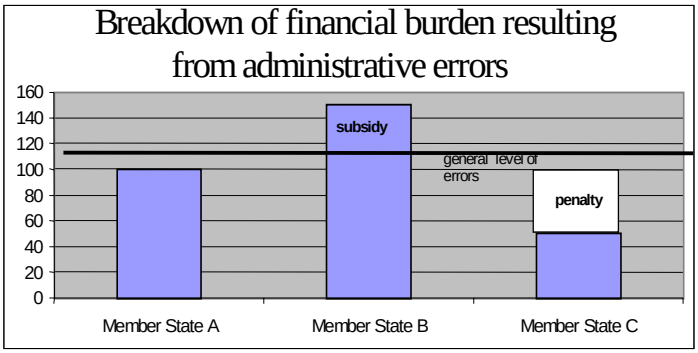
– an ***inspection handbook***, for the authorised Commission officials. This covers the main guidelines to be followed before and during each inspection. The handbook is a precise and detailed working tool. The measures listed represent the main aspects which must be checked, both customs arrangements and accounting procedures. The content of the handbook can of course be changed depending on the circumstances of the mission (duration, human resources, etc.) and the national administration involved (organisation, infrastructure, etc.).

4.5 Financial responsibility of the Member States

Alongside its review of working methods for a new approach to inspections, the Commission is continuing to look at the more political, and particularly topical question of the ***principle of the financial responsibility*** of the Member States. Its aim is to make the Member States responsible for putting an end to a situation which encourages poor management of Community own resources, by penalising the Member States which are most conscientious in managing revenue.

The principle of the Member States' financial responsibility is based on Article 8 of Council Decision 94/728/EC, Euratom. This Article lays down the principle that the Member States are responsible for collecting own resources according to their own national provisions which must be adapted to meet Community requirements. Since, in consideration for this, Member States receive 10%, or even 25%, of the amounts collected, the Commission feels that it is entitled to demand that the Member States perform their task with utmost diligence. Traditional own resources as well as VAT and the "fourth resource" (GNP), are made available to the Union in order to give it the funds required to cover the expenditure arising from the implementation of budget commitments decided at Community level.

Therefore, ***errors made by a national administration in the management of the collection system***, which reduce the amount of traditional own resources made available, automatically trigger the financial responsibility of the Member State principally because of its failure to comply with Article 8 of the Own Resources Decision and also because it is not possible to ensure full application of Regulation No 1150/00.



This table illustrates the present situation: use of the **compensation mechanism** by the fourth resource to solve the problem of reduced availability of own resources resulting from administrative errors by the Member States.

The objective of the system should be that each Member State assumes the consequences of its own errors. At present, as the overall financial burden must remain the same for all the Member States and the revenue not collected in the form of traditional own resources is compensated for by GNP-based contributions, the situation is quite different.

The above chart demonstrates that, with an average level of error of 100, the national authorities which are efficient in terms of organisation - and thus below the average level - compensate for the shortcomings of less vigilant national authorities which are reflected in a level of administrative errors that is higher than the average.

The financial responsibility of the Member States for failure to establish entitlements thus making the debt out of time within the meaning of Article 221(3) of the Customs Code, and

responsibility in relation to requests to write amounts off has always been implemented and has been standard practice since 1989, without any serious challenge of the legal basis by the Member States. The same is not true for Member States' responsibility as a result of administrative errors which could not reasonably have been detected by the person liable for payment (Article 220(2)(b) of the Customs Code). Although the Customs Code relieves the person liable for payment of his responsibility, it says nothing about the responsibility of the Member States towards the Communities because of errors committed by their administrations, this aspect falling within the scope of Community financial law, in particular the Own Resources Decision and Regulation No 1150/00.

Following the adoption of Regulation No 1150/00, in particular Article 2 which defines the concept of establishment, the Commission began to consider how better to attribute the financial consequences of administrative errors. Accordingly, in 1992 it submitted to the Council a ***proposal*** for the amendment of Regulation No 1150/00 providing for *ad hoc* entry in the accounts ("***self-assessment***") by the Member States of amounts not entered in the accounts as a result of errors. However, the proposal was opposed by the Member States, which preferred to keep the system of compensation via the "fourth resource".

Following severe criticism by the Court of Auditors (Annual Reports of 1994 and 1995), one of the operational conclusions of phase III of the SEM 2000 initiative, approved by the Madrid European Council of December 1995, underlined the need to ***improve the financial management*** of own resources. In order to establish openness in the treatment of administrative errors, without resorting systematically to control measures, in July 1997 the Commission re-tabled a proposal to the Council to oblige Member States to establish and make available entitlements of over €2 000 which could not be charged to the debtor because of administrative error. Once accepted, this provision would allow the Commission to target its checks better and focus on analysing systems rather than on detecting isolated administrative errors.

This amendment, which is currently under consideration, once again aims to introduce "self-assessment" for certain administrative errors. Since the amendment has not (yet) been accepted, it is up to the Commission to continue to detect and act against such administrative errors, by its own means. The Member States have some real benefits to gain from the application of the principle of financial liability:

– ***fair distribution of the financial burden according to the principle of sound and efficient management*** (SEM 2000), since the loss of traditional own resources resulting from the negligence of a Member State is made good by that Member State and not by the national budgets of all the Member States via an increase in the fourth resource. In this way, Member States' efforts to ensure optimal operation of their collection systems will be rewarded;

– ***a picture of the consequences of errors*** making it possible to take measures to remedy the situation. Transparency of costs will encourage better administration;

– ***a good performance indicator*** making it possible to compare the efficiency of collection, both among the Member States and at national, or even local level.

Application of the principle of financial liability will, however, have some disadvantages for Member States which do not (fully) meet their obligations, since it will mean extra costs compared with the system of "compensation through the fourth resource".

In almost all cases where debts fall out of time because the national administration has failed to act and the Commission decides to refuse the request to write off amounts on the grounds that the Member State has not shown due diligence, the Commission's current practice is to pursue each case individually. Generally speaking the Member States eventually accept the Commission's position without the need for infringement proceedings. However, when it comes to the financial consequences of administrative errors, in particular those which could not reasonably have been detected by the operator, the Commission faces firm opposition from some Member States. For this reason, it is seeking to develop a strategy to bring infringement proceedings in a representative case.

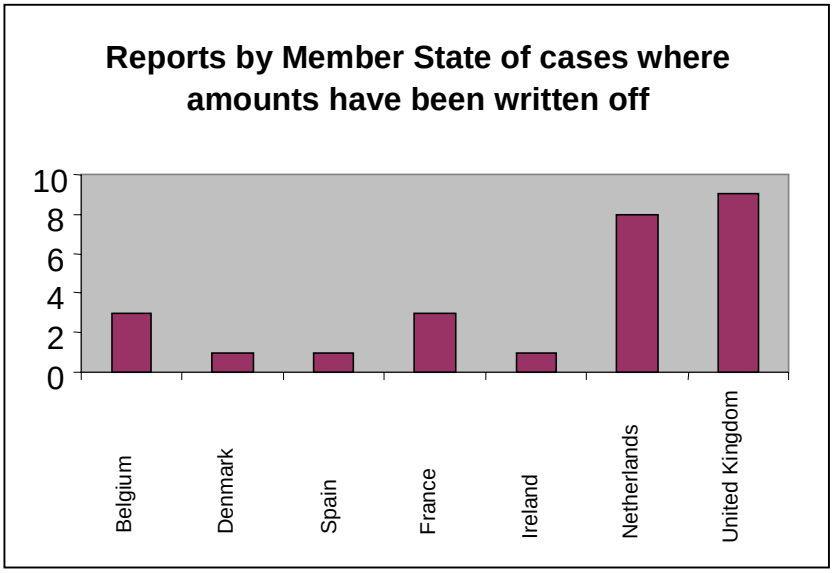
As soon as proceedings are initiated for this typical case, the Commission will inform all other Member States with similar cases that the action to be taken will depend on the final judgment of the Court of Justice. Member States will be asked to pay the amount at issue (which will of course be reimbursed if the Court does not find in the Commission's favour) in order to limit as far as possible the amount of interest for late payment which would otherwise accumulate.

4.6 Application of Article 17(2) of Regulation No 1150/00

The number of **reports by Member States on cases where amounts were written off** has fallen to **26 cases in 1997-1999** (see Annex 3) from 32 in the previous period. The 26 cases reported over the period 1997-1999 represent entitlements totalling **€5 064 864**; for those cases still pending additional information has been requested or the Commission will carry out a detailed examination to determine whether the Member States concerned showed sufficient diligence in attempting to recover the entitlements involved.

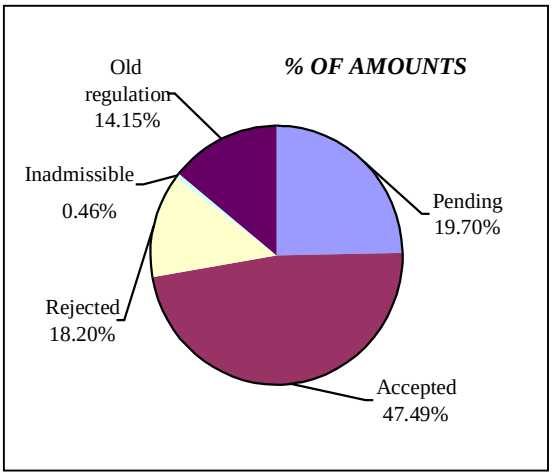
Such reports have been made by some Member States: Belgium (3 reports), Denmark (1), Spain (1), France (3), Ireland (1), the Netherlands (8) and the United Kingdom (9). The question is how well Member States are applying the provisions of Article 17(2) of Regulation No 1150/00.

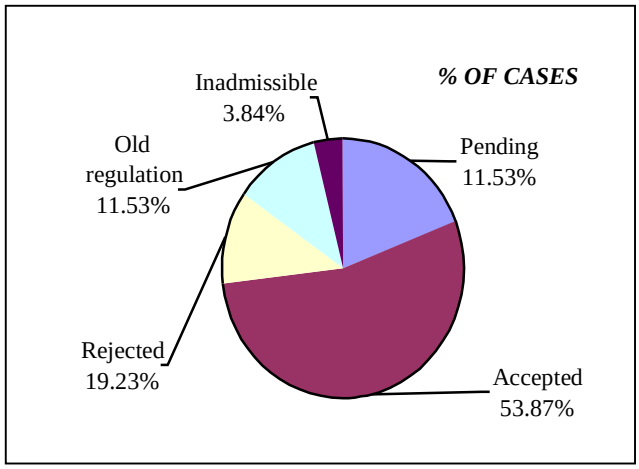
Reports by Member State of cases where amounts have been written off:



There is therefore a real, substantive problem concerning both the methods of collection employed by the national authorities and the uniform application of the provisions of Article 17(2) of Regulation No 1150/00.

The general picture is as follows:





Comments on pie-charts:

PRESENT SITUATION		Amount in euros	% of cases	% of amount
(a)	**1** case was rejected as **inadmissible**	**23 734**	**3.84 %**	**0.46 %**
	3 cases were subject to the **old rules**	**716 692**	**11.53 %**	**14.15 %**
	in **5** cases **payments** were made following rejection	**922 148**	**19.23 %**	**18.20 %**
(b)	**3** cases are still **pending**	**997 891**	**11.53 %**	**19.70 %**
(c)	in **14** cases, **diligence** was found	**2 404 399**	**53.87 %**	**47.49 %**

Practical application of the present system of writing off amounts is far from satisfactory, both from the point of view of the quality of accounting information supplied to the Commission and from the point of view of the national statutes of limitation. Some Member States are forced by national statutes of limitation to continue recovery procedures for Community purposes without any hope of success. For this reason, the ***proposal for amendment of Article 17(2)***[23] makes a clear distinction between amounts declared irrecoverable by reasoned decision of the administrative authority and amounts declared irrecoverable after a period of five years.

The amendment seeks to introduce a cut-off date of five years applicable in all the Member States for removing unrecovered amounts from the B account and examining the circumstances which led to failure to recover. The Commission has also proposed to raise the threshold for the notification of cases to the Commission from €10 000 to €50 000.

[23] COM(97) 343 of 3.7.1997.
COM(98) 209 of 3.4.1998.

5. ASSESSMENT OF HOW THE INSPECTION ARRANGEMENTS OPERATE

5.1 General assessment: inspections are still necessary

– Whenever action needs to be taken with regard to the practical operation of the traditional own resources system, the Commission has a whole armoury of different measures to draw on: it can make one-off corrections of the anomalies it finds, remedy shortcomings in national procedures or, in the case of persistent malfunctions, clarify Community legislation and work towards improving it.

  As far as the future is concerned, the Commission's inspection activities are clearly justified: the specific checks performed by the authorising officer under Regulation No 1150/00, both in scrutinising own resources (Article 18) and analysing information sent by the Member States on the organisation of their inspections (Article 4(1) of the Regulation) and the results of these inspections (Article 17(3)) give a precise picture of the operation of the inspection system for own resources and its implementation in the Member States.

– The most visible effects of on-the-spot inspections are the ***financial corrections made where legislation has been applied incorrectly***, and the collection of interest for late payment to offset the loss of revenue incurred. Moreover, inspections are still the best way of checking that customs legislation is properly enforced and identifying any problems that crop up. The observations made by the Commission officials may give rise to proposals designed to simplify and restructure the legislative framework.

– Analysis of ***malfunctions in the system for collection at national level*** which lead to very low recovery rates clearly shows the unsuitability of national procedures and the disparities between them and the slowness of legal proceedings. As soon as the Commission learns that a case of fraud or irregularity involving a significant amount has been detected but not reported as required by Regulation No 1150/00, it reminds the Member State in question of its obligations as regards the protection of the financial interests of the Community. The Commission also gathers information from the Member States on the state of play regarding amounts established and any amounts recovered, or the reasons why recovery has not been effected.

5.2 Relations with the Court of Auditors: increased importance

The Commission keeps up regular contact with the Court of Auditors. The Commission and the Court exchange information about the inspections they are planning; this ensures that there is no overlap of inspections of the same national administration. The Court automatically receives a copy of every inspection report sent to the Member States and the replies they send. When preparing its own inspections, the Court is able to take advantage of the information and experience of the Budget Directorate-General.

The Court sends the Commission copies of the sector letters it sends to the Member States inspected and copies of their replies. On the basis of these documents, a "task force" set up for the purpose within the unit is able, on the basis of the reports drawn up by the inspectors responsible for the Member States in question, to follow up individual cases by requesting additional information from the Member States or making analyses and comments. The annual reports and special reports and Statements of Assurance (DAS) are also followed up

by the task force through draft replies and informal meetings. The results are discussed at an adversarial meeting.

As part of the audit of the Commission's activities in implementing the revenue side of the budget, officials of the Court of Auditors monitor the activities of the departments concerned. They have free access to all the information they require.

A ***Special Report by the Court of Auditors on guarantees*** published in 1999 gave rise, at the meeting of the Advisory Committee on Own Resources last December, to three communications from the Commission on guarantees in the event of an appeal (Article 244 of the Code) and in the event of deferred payment (Articles 74 and 192 of the Code) and on the comprehensive guarantee under the external Community transit procedure (Article 361 CCIP). The Commission reminded the Member States of the rules in force and the possible consequences, in financial terms, of failure to comply.

A questionnaire on the application of Article 244 of the Customs Code was sent to the Member States to ensure that their national provisions were in line with Community rules. Also, because of the consequences of entering guarantees in the accounts, the inspection programme drawn up by the Budget Directorate-General for 2000 included as one of its main subjects inspection of the keeping of the B account by the Member States.

5.3 Joint audit initiative

Under ***SEM 2000,*** the Commission encouraged the Member States' audit departments to pool their experiences and best practices. The results obtained through this form of cooperation which began just over five years ago have led the Commission to consider adopting a new approach to joint inspections based on use of the ***joint audit initiative*** in order to meet the need to adapt controls with a view to the forthcoming enlargement of the Union.

In 1993 and 1994 staff from the internal audit departments of the Dutch, Danish and United Kingdom customs authorities met on several occasions to pool their experiences. They came to the conclusion that closer cooperation between national audit departments and the Commission could be particularly beneficial for the control of traditional own resources. The auditors of the three pioneer Member States, soon joined by Portuguese observers, prepared and tested a first audit module, a reference framework for the evaluation of inspections carried out by the Member States in the field of traditional own resources and for the development of future operational modules.

The Commission encouraged the setting up of an Audit Sub-Group within the Advisory Committee on Own Resources in 1996, thus sowing the seed for the development and extension of the joint audit initiative. A seminar held in Denmark in June 1998 chaired by the Commission brought together delegates from audit services of twelve Member States. This was a decisive step in the process of establishing the joint audit initiative, as it laid the foundations of a real long-term audit strategy. It enabled the Member States which had taken an active part in the initial development of the audit modules to present to all the Member States the techniques they may use in their approach to the application, inspection and audit of their own systems for controlling the collection of own resources. Delegates were also able to compare different experiences and draw up a timetable of further activities.

Much has already been achieved. The audit sub-group now has 11 active members.[24] Five audit modules have been produced on free circulation, transit, inward processing, customs warehouses and preferential schemes; another is about to be completed on the separate account. The modules and the data necessary to develop future modules have been collected in an audit handbook. The Commission has taken on some of the costs of producing the modules.

The Commission is currently considering whether the audit initiative can be a springboard for the future development of its audit strategy to target the Member States' internal inspections. The Commission is looking in particular at the idea of delegating joint inspections in the field of traditional own resources, to be carried out on the basis of the modules, to national audit bodies set up in the Member States, on the basis of an exchange of letters. The Commission would then assess the results and the quality of the checks and ultimately give its agreement or ask for further information. A trial will be made before the end of 2000 with the Netherlands.

The results of this measure will be assessed to see whether this new approach gives the Commission sufficient guarantees as to the real effectiveness of Member States' internal audit systems. If the trial is conclusive, the Commission will then be able to establish a line of conduct for future inspections, in cooperation with the Member States.

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[24] Austria, Belgium, Denmark, Finland, France, Ireland, Netherlands, Portugal, Spain, Sweden, United Kingdom.

ANNEX 1

Number and nature of inspections carried out in the Member States in 1997-1999

MEMBER STATE	1997		1998		1999		Total	Total
	Autonomous inspection	Joint inspection	Autonomous inspection	Joint inspection	Autonomous inspection	Joint inspection	Autonomous inspection	Joint inspection
Belgium		1	1	1	1	1	2	3
Denmark		1		1		1		3
Germany	1	1	1	1	1	1	3	3
Greece		1		1		1		3
Spain	1	1	1	1	1	1	3	3
France	1	1	1	1	1	1	3	3
Ireland		1		1		1		3
Italy	1	1	1	1	1	1	3	3
Luxembourg		1		1		1		3
Netherlands		1	1	1	1	1	2	3
Portugal		1		1		1		3
United Kingdom	1	1	1	1	1	1	3	3
Austria		1	1	1	1	1	2	3
Finland		1	1	1	1	1	2	3
Sweden		1	1	1	1	1	2	3
TOTAL	**5**	**15**	**10**	**15**	**10**	**15**	**25**	**45**

ANNEX 2

Subjects inspected by year and by Member State

Customs procedures Specific topics	1997	1998	1999
External Community transit	Belgium, France Germany Italy, Spain Netherlands United Kingdom		
International road transit (TIR)	Belgium, France Germany Italy, Spain Netherlands United Kingdom		
EC/San Marino Agreement	Italy		
Preferential tariff schemes		All MS	
Repayment/Remission	All MS		All MS
Accounting procedures	**1997**	**1998**	**1999**
Establishment	All MS		
"A" Account	All MS	All MS	All MS
"B" Account	All MS	All MS	All MS
Ex post recovery	All MS	Spain, France Netherlands, Greece, Portugal Luxembourg United Kingdom	All MS
Treatment of fraud and irregularities	All MS		
Treatment of cases where entitlements are written off			All MS
Application of the rules on the cumulative recovery system for rice (Reg. 703/97)			Belgium, France Germany, Netherlands United Kingdom
Sugar/Isoglucose		Germany Spain, France Italy, Netherlands United Kingdom	Austria Finland, Sweden
Making own resources available to the Commission	All MS	All MS	All MS

ANNEX 3

Application of Article 17(2) of Regulation No 1150/00

Reports 1997-1999

Reference year	Member State	Reasons given for release from obligation	Entitlements at stake (euros)	Commission position	Status of case
1997	**BE**	Bankruptcy	**35 910**	Acceptance	
	DK	Bankruptcy	**11 893**	Rejection	Paid
	FR	Debtor insolvent	**215 125**		Old rules
	FR	Bankruptcy	**10 734**	Rejection	Paid
	FR	Bankruptcy	**23 734**		Reported early
1998	**BE**	Debtor insolvent	**13 390**	Acceptance	
	UK	Debtor insolvent	**639 434**	Rejection	Paid
	UK	Debtor insolvent	**1 152 850**	Acceptance	
	UK	Debtor insolvent	**178 075**	Acceptance	
	UK	Bankruptcy	**16 606**	Acceptance	
	UK	Debtor insolvent	**150 622**		Under scrutiny
1999	**BE**	Debtor insolvent	**172 192**		Old rules
	UK	Debtor insolvent	**14 650**	Acceptance	
	UK	Debtor insolvent	**824 190**	Information requested	Under scrutiny
	UK	Bankruptcy	**22 585**	Acceptance	
	UK	Debtor insolvent	**24 183**	Acceptance	
	NL	Debtor insolvent	**329 375**		Old rules
	NL	Debtor not traced	**111 837**	Rejection	Paid
	NL	Debtor not traced	**148 250**	Rejection	Paid
	NL	Bankruptcy	**33 907**	Acceptance	
	NL	Bankruptcy	**24 551**	Acceptance	
	NL	Bankruptcy	**33 471**	Acceptance	
	NL	Bankruptcy	**75 357**	Acceptance	
	NL	Bankruptcy	**70 040**	Acceptance	
	IR	Debtor insolvent	**708 824**	Acceptance	
	ES	Debtor insolvent	**23 079**	Information requested	Under scrutiny
Total 97/99	**26 cases**		**5 064 864**		

ANNEX 4

OWNRES

Number of communications received by OWNRES at 31 December 1999					
1989-1996	**1997**	**1998**	**1999**	**TOTAL**	**MEMBER STATES**
143	311	538	229	**1 221**	**Belgium**
74	93	188	87	**442**	**Denmark**
54	509	320	371	**1 254**	**Germany**
1	8	2	3	**14**	**Greece**
106	106	90	93	**395**	**Spain**
113	254	229	203	**799**	**France**
2	54	64	38	**158**	**Ireland**
792	384	191	152	**1 519**	**Italy**
5	2	1	4	**12**	**Luxembourg**
370	907	215	64	**1 556**	**Netherlands**
125	149	234	63	**571**	**Austria**
99	22	25	7	**153**	**Portugal**
45	36	42	16	**139**	**Finland**
15	47	98	8	**168**	**Sweden**
268	725	639	572	**2 204**	**United Kingdom**
2 212	**3 607**	**2 876**	**1 910**	**10 605**	**TOTAL**