Basic information

2002/2101(DEC) DEC - Discharge procedure	Procedure completed
2001 discharge: EC general budget, section III Commission **Subject** 8.70.03.07 Previous discharges	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	CASACA Paulo (PSE)	10/09/2002

Committee for opinion	Rapporteur for opinion	Appointed
AFET Foreign Affairs, Human Rights, Common Security, Defense	SWOBODA Hannes (PSE)	21/01/2003
ECON Economic and Monetary Affairs	The committee decided not to give an opinion.	20/01/2003
EMPL Employment and Social Affairs	JÖNS Karin (PSE)	12/11/2002
ENVI Environment, Public Health, Consumer Policy	GOODWILL Robert (PPE-DE)	21/11/2001
RETT Regional Policy, Transport and Tourism	POHJAMO Samuli (ELDR)	28/11/2002
DEVE Development and Cooperation	DEVA Nirj (PPE-DE)	20/06/2002
FEMM Women's Rights and Equal Opportunities	AVILÉS PEREA María Antonia (PPE-DE)	03/12/2002

Council of the European Union

Council configuration	Meetings	Date
Economic and Financial Affairs ECOFIN	2569	2004-03-09
Economic and Financial Affairs ECOFIN	2493	2003-03-07

European

Commission DG	Commissioner

Commission	Budget	

Key events

Date	Event	Reference	Summary
30/04/2002	Non-legislative basic document published	SEC(2002)0403	Summary
10/06/2002	Committee referral announced in Parliament		
24/03/2003	Vote in committee		Summary
24/03/2003	Committee report tabled for plenary	A5-0109/2003	
08/04/2003	Decision by Parliament	T5-0150/2003	Summary
08/04/2003	Debate in Parliament		
08/04/2003	End of procedure in Parliament		
09/03/2004	Resolution/conclusions adopted by Council		
12/03/2004	Final act published in Official Journal		

Technical information

Procedure reference	2002/2101(DEC)
Procedure type	DEC - Discharge procedure
Legal basis	Rules of Procedure EP 101
Stage reached in procedure	Procedure completed
Committee dossier	CONT/5/16586

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee report tabled for plenary, single reading		A5-0109/2003	24/03/2003	
Text adopted by Parliament, single reading		T5-0150/2003 OJ C 064 12.03.2004, p. 0026-0197 E	08/04/2003	Summary

Council of the EU

Document type	Reference	Date	Summary
Supplementary non-legislative basic document	06026/2003	07/03/2003	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	SEC(2002)0403	30/04/2002	Summary
Supplementary non-legislative basic document	SEC(2002)0404	30/04/2002	Summary
Supplementary non-legislative basic document	SEC(2002)0406 OJ C 296 28.11.2002, p. 0001-0094	30/04/2002	
Document attached to the procedure	SEC(2002)1378	20/12/2002	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N5-0538/2002 OJ C 295 28.11.2002, p. 0001-0288	10/10/2002	Summary
EU	Implementing legislative act	32003B0409 OJ L 148 16.06.2003, p. 0040-0041	08/04/2003	

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Final act

Budget 2003/0408
OJ L 148 16.06.2003, p. 0020-0020 Summary

2001 discharge: EC general budget, section III Commission

2002/2101(DEC) - 07/03/2003 - Supplementary non-legislative basic document

PURPOSE : to present the Council recommendation on the discharge to be given to the Commission on the implementation of the Community budget for the financial year 2001 (Commission section). CONTENT : firstly, the Council Recommendation recalls that the amounts for the financial year concern: - revenue amounted to EUR 94 289 257 016,91; - expenditure disbursed from appropriations amounted to EUR 79 393 412 481,03; - cancelled appropriations carried over from 2000 amounted to EUR 2 134 483 811,13; - the positive budget balance amounts to EUR 15 013 503 302,30. Taking account of the observations made by the Court of Auditors in its report on the 2001 financial year, the Council calls on the European Parliament to give a discharge to the Commission in respect of the implementation of the budget of the European Community for the financial year 2001. The implementation of the budget calls for a series of commentaries to be made by the Council which should be taken into consideration by the Commission, without delay. Firstly, the Council expresses its concern at the persistence with which observations recur in the Court's annual report. It points to the importance of developing an ability to react promptly, so as to deal effectively with difficulties arising, by taking the necessary corrective action. In this connection it welcomes the action plan for measures to be taken in each area in order to improve the Commission's financial management, recently submitted in response to the observations made in this annual report, to address the shortcomings identified during the implementation of the reform, and takes careful note of the Commission's undertaking to remedy those deficiencies. The Council calls on the Commission to set a timetable for the completion of those measures and report back to it on the implementation of the plan. The Council also welcomes the Commission's intention of introducing, by 2005, a modern accounting system showing all assets, on the basis of international standards applicable in the public sector, which at the same time incorporates a set of accounting principles appropriate to the specific nature of the European

Union. The Council points out that it is anxious to be kept informed regarding the implementation of that plan and the progress observed. The Council is sorry to see that, despite past observations and recommendations, the budget surplus for 2001 was even larger than for previous years. A very sizeable proportion of that surplus stems from the cancellation of appropriations for the financial year in question. As the Council has pointed out before, that trend could affect the credibility and sound management of the Community budget. The Commission should endeavour to gear budget estimates as closely as possible to capacity for use of appropriations, so as to avoid significant discrepancies. The Council therefore calls on the Commission, with Member States' assistance and on the basis of past experience, to show greater rigour in its estimates and tailor its budgeting to real needs. The Council attaches considerable importance to the measures which the Commission plans to take, under its action plan, to determine the respective powers and responsibilities of those involved in decentralised management of Community funds, where implementation of the current provisions leaves room for improvement. It supports the Commission here in its efforts to simplify the management of structural action programmes. The Council would also point out that the fact that most expenditure is disbursed in Member States and administered by national bodies does not affect the Commission's ultimate responsibility, under the Treaty, for implementation of the budget. As regards the statement of assurance, the Council cannot conceal its disappointment that the Commission has not yet been able to obtain a positive statement of assurance (SOA) from the Court of Auditors, owing to the unacceptable level of errors in transactions underlying payments and to weaknesses detected in control systems, while noting that the Court has taken a favourable view as regards own resources, commitments and administrative expenditure. However, as the Commission has shown its ability and firm resolve to remedy that state of affairs, even in the short term, the Council supports those efforts and hopes that they will bring the desired results. The Council regards the drawing up by the Commission of a report summarising the annual activity reports and declarations by Directors-General as an exercise in transparency which will in future enable weaknesses in control systems to be identified more effectively and the necessary corrective action taken, in order to arrive without delay at a standard of management providing a reasonable assurance as to the legality and regularity of the transactions underlying payments, thereby making it possible to obtain the SOA. The Council notes the new approach which the Court plans to apply to the SOA, so as to make it an effective tool for assessing quality of financial management, and expects that tool also to include measurable indicators with which to compare progress from year to year, as the Council requested during the discharge procedure for 2000. Concerning the RAL, the Council reminds the Commission to submit, at the latest at the same time as the preliminary draft budget for 2004, an action plan for the elimination of abnormal outstanding commitments in the medium term, involving examination of all potentially abnormal items identified at the beginning of 2003. The Council highlights the coordinating role to be played by the Commission in administrative cooperation between Member States, particularly in protecting the Community's financial interests, and would encourage the Commission to continue to take an active part in such cooperation. Subject to the above comments, in view of the progress made by the Commission in implementing a plan for a thorough overhaul of financial management and while taking note of the submission of a plan to modernise its accounting, the Council can recommend that the Commission be given a discharge in respect of the implementation of the budget for the financial year 2001. It should be noted that in light of its recommendation, the Council adopted a series of conclusions concerning the specialreports adopted by the Court of Auditors in 2002 (reports concerning the various contentious issues and the implementation of the budget carried out by the Commission).

2001 discharge: EC general budget, section III Commission

2002/2101(DEC) - 20/12/2002 - Document attached to the procedure

PURPOSE : to present the Action Plan pursuant to the recommendations of the Court of Auditors in its Annual Report relating to the 2000 budgetary year. CONTENT : the Court's Annual Report 2001 shows that the situation in the policy areas covered by the EU budget varies considerably. This Action Plan sets out the main strategies to be followed for each sector following the observations of the Court of Auditors. On the other hand, the White Paper On Reform highlighted the need to improve the accountability and empowerment of financial actors to increase the effectiveness of Commission activities. It is in this context that the Council, in its recommendation concerning the 2000 discharge, asked the Commission to draw up an Action Plan for the next discharge exercise, listing the undertakings made by the Commission to improve its management. The Commission announced that it would present this Action Plan as part of the 2001 discharge. The purpose of this document is to indicate the corrective measures to be taken to follow the recommendations of the Court of Auditors as well as the impact expected from these measures. It is against this background that the Action Plan is being submitted to the Council at the same time as the follow-up report to the 2000 Council recommendation. This exercise represents an effective contribution to transparency and accountability. This Action Plan is based on the Commission's replies to the Annual Report of the Court of Auditors relating to the 2001 financial year. It examines the measures to be implemented sector by sector to improve financial management of the Commission and thus obtain a satisfactory statement of assurance (DAS). The Annual Report is a first step in the discharge procedure. The Commission's replies to the Court's observations are thus of particular importance for the discharge procedure. The Commission should take into account the observations addressed to it and present a guide to the corrective measures it envisages. These commitments, grouped by sector of expenditure in this Action Plan, all aim to improve financial management: 1) in the own resources sector, the Commission will continue to ensure that Member States' procedures concerning traditional own resources comply with the Community rules and undertakes to deal with any irregularity identified by the Court and, if necessary, to take appropriate measures to recover amounts due. 2) as regards the CAP, in July 2002 the Commission sent the Council and Parliament recommendations for a new common agricultural policy as part of its mid-term review. It proposes adopting appropriate measures for durum wheat, following the examination by the Court of Auditors, which has been backed up by an external assessment and internal analyses. The incomplete implementation of the milk quotas scheme has led to infringement procedures being initiated against certain Member States. The penalties have been strengthened and harmonised following the recommendation of the Court of Auditors. The Commission will also assess the market organisation for beef in 2004/05 and will analyse the impact of the various instruments available in this sector and, in particular, the new extensification premium introduced by Agenda 2000. The Commission has already taken steps to improve the CATS data base (Clearance Audit Trail System) and the IACS system (Integrated Agricultural Control System) following the recommendation of the Court ofAuditors. 3) for structural operations, the Commission will look closely into the causes of the differences between actual and forecast payments. On the Commission's initiative, the simplification of future programming procedures is currently under review. However, effective implementation of these measures will require the full cooperation of the Member States. The pre-accession instruments are currently preparing the accession countries for programming and managing assistance under the Structural Funds and Cohesion Fund. The Commission will continue its efforts to improve payment and control procedures in the Member States. 4) in the area of internal policy, the recommendations relating to research expressed by the Court of Auditors in its 2001 Report were in general accepted by the Commission. In most cases, the actions put forward were already carried out even before the annual report was published and will not only be continued but intensified. 5) as regards external action, the establishment of an integrated audit programme on external aid is planned between now and the end of 2002. For food aid, the Commission has taken a number of measures to check that procedures are properly applied and regular

mid-term reviews, final reviews and audits are organised. 6) regarding enlargement, the Commission has set out the options that each candidate country could consider to boost integration and will continue this approach to provide these countries with the assistance they need. 7) for administrative expenditure, the Commission's accounting officer will adopt the accounting rules and methods to be applied for the harmonisation of the way in which the financial statements of the satellite bodies are presented. The European Schools will continue to work towards more uniform presentation of their accounts. As regards improvement of the reliability of the accounts and the reform of the Commission, the Commission is determined to modernise the accounting framework and system; a new accounting framework is needed to allow it to meet the requirements of the new Financial Regulation (shift to an integrated system of accounts and stricter application of the generally accepted accounting principles). The Commission will present a detailed communication on the modernisation of accounts by the end of 2002.

2001 discharge: EC general budget, section III Commission

2002/2101(DEC) - 30/04/2002 - Supplementary non-legislative basic document

PURPOSE : to present the revenue and expenditure account and the balance sheet relating to activities of the 2001 budget - Section III - Commission - Volumes II and IV). CONTENT : this document comprises of a summary on the implementation of the Commission's budget for the financial year 2001. Concerning the revenue, the total amount of revenue amounts to EUR 94.210.562.802,91. As regards the expenditure the amount of budgetary expenditure for the financial year amounts to EUR 79.325.967.715,70. The appropriations carried over to 2002 amount to EUR 2.089.687.959,54 and the amounts carried over from 2000, unused in 2001 and eventually cancelled amount to EUR 2.134.344.871,85. The balance of this financial year amounts to EUR 15 billion (against EUR 11.6 billion in 2000 and 3.2 billion in 1999). In 2001, the commitment appropriations have been made at an implementation rate of 96.6% against 82.3% in 2000. The payment appropriations have been made at a rate of 82.2% against 88% in 2000.

2001 discharge: EC general budget, section III Commission

2002/2101(DEC) - 30/04/2002 - Non-legislative basic document

PURPOSE : to present the revenue and expenditure account and the balance sheet covering operations from the 2001 budget - Section III - Commission. CONTENT : the document presents a synthesis of the use of appropriations from the Commission in 2001, heading by heading. For budget year 2001, (financial analysis completed as at 31/12/2002), EUR 101.6 billion commitments have been made from total authorised appropriations of EUR 105.2 billion, that is an implementation rate of 96.6% (against 82.3% in 2000). Payments of EUR 78.3 billion have been made from total authorised appropriations of EUR 95.2 billion, an implementation rate of 82.2%, compared to 88% in 2000. The lower implementation rate for payments in 2001 was mainly because of the under-utilisation of appropriations by EUR 10.5 billion for Structural Actions and by EUR 2.5 billion for Agriculture. Of these unused appropriations in 2001, EUR 412 million for commitments and EUR 498 million for payment are to be carried forward to the next financial year under Article 7 of the Financial Regulation.

2001 discharge: EC general budget, section III Commission

2002/2101(DEC) - 08/04/2003 - Text adopted by Parliament, single reading

Parliament adopted this resolution with 440 votes in favour, 67 against with 14 abstentions granting discharge to the Commission for the EU general budget for 2001. The Parliament therefore approved the closure of the accounts for the implementation of the general budget for the 2001 financial year. In addition to the observations made by the committee responsible (please refer to the document dated 23/03/2003), the following issues were mentioned by the Parliament : 1) accounting system : Parliament underlines the Court of Auditors' observation that 'since the first statement of assurance in respect of the financial year 1994 the Court has repeated its reservations in respect of the reliability of the accounts. These reservations most often have their roots in the weaknesses of the accounting system and in the low level of awareness in the Commission's operational DGs with regard to questions concerning records and accounting control. Parliament hopes that the Commission will present, by the end of this year, a multiannual plan containing a timetable and a step-by-step plan for obtaining a positive statement of assurance from the Court of Auditors in respect of the whole budget. The House also stresses that the Commission has an obligation to establish a modern, reliable and accurate accounting system for the financial year 2005. Parliament takes the view that the future accounting system must have as a minimum the following fundamental characteristics: - single and fully integrated entry of information across the whole system; - uniform data definition; - consistency of central and sectoral systems; - multiannual consistency of data and information (to facilitate comparability and to demonstrate improvements); - full accrual accounting capacity and respect for international accrual accounting standards. Parliament calls for a detailed and comprehensive audit by external experts of the Commission's plans to improve the accounting framework and the related IT systems, to assess their suitability in order to ensure that the measures undertaken fulfil the highest standards of modern accounting practice. 2) modernisation of the payment system : Parliament is of the opinion that the reform of the accounting system requires the systematic communication of information to the recipients of Community funds; calls, therefore, on the Commission to establish a pilot programme introducing information on dates of invoices and payments in the beneficiaries' notifications. 3) externalisation and the reform of the Commission : the Commission is asked to establish a code of conduct for its personnel that ensures transparency and separation between private and public interests regarding their tasks and responsibilities in the Commission and their past, present and future activities outside the Commission. Parliament also requests the Commission to closely monitor the granting of leave on personal grounds in order to ensure that conditions of transparency and separation of interests are met, and to review its past decisions in the light of these findings. It calls on the Commission to make an overall study of activities currently carried out by various Community bodies that mayoverlap or serve the same goals in order to propose appropriate solutions, including possible mergers of agencies. 4) underimplementation of the budget : Parliament stresses that combating irregularities, fraud and corruption and protecting the Communities financial interests merit high priority in all Member States; calls on the Commission, in consultation with the Member State authorities responsible, to ensure that all Member States possess or develop proper accounting, auditing and control systems for the management of EU monies - in particular monies entrusted to them through cofinancing - and set up anti-fraud units to cooperate with the European Anti-Fraud Office (OLAF). The House presses for further improvement in cooperation between national audit offices and the European Court of Auditors. It however regrets that the rate of implementation of available payment appropriations for structural measures in 2001

decreased further in relation to previous years for the third year in succession (1999: 87%, 2000: 77.5%, 2001: 68.1%); recognises, however, that the implementation rate for 2002 (71.8%) marks a break in this downward trend and expects the rate to continue to improve over the next few years. Morever, Parliament is astonished that the structural fund payment forecasts for 2001 were 50% higher than actual payments; notes that three Member States (Italy, Portugal and the United Kingdom) accounted for 85% of the total overestimate of payments; criticises those Member States for their particularly poor payment forecasts for 2001. It urges the Commission, together with the Member States, to improve prediction techniques. More generally, calls on the Commission - in particular the Internal Audit Service, the Court of Auditors and the Member States to develop and introduce a single audit model in order to further improve and rationalise audit and reporting activities. 5) Common agricultural policy : Parliament calls on the Commission to produce a report by November 2003 on higher IT-security among paying agencies, bearing in mind that only one out of 49 agencies audited was rated 'good'. The Commission is equally called upon to ensure that Greece fully implements the IACS system before the end of 2003. 6) European Social Fund and social policy : Parliament finds it unacceptable that, instead of the target of 15%, only 6% of European Social Fund expenditure was devoted principally to supporting women's participation in the labour market, despite the undertaking given by the Member States to make equal gender opportunities a cross-cutting priority in operations co-financed by the Structural Funds. Therefore, it considers that greater attention should be paid to promoting women's participation in the knowledge society and, consequently, to the high-quality training and employment of women in the field of information and communication technologies. 7) penalty payments : the Commission is called upon to strengthen considerably its legislation enforcement capacity by proposing legislation that will harmonise procedures and reduce delays before infringements of European legislation are punished, thereby strengthening the credibility of European legislation. 8) Anti-Fraud Office (OLAF) : Parliament calls for increased preventive checks by the Commission departments responsible and welcomes the fact that OLAF intends to scrutinise the national procedures for notifying irregularities. It wishes to be informedabout external investigations in the same way it is informed about internal investigations; insists that the Commission and/or the Member State concerned inform OLAF about the judicial and/or disciplinary follow-up measures initiated by the Commission and/or Member State once they have received the investigation file. 9) Other remarks : Parliament calls on the Commission to transfer any administrative appropriations that will probably not be used by year end to lines for operational expenditure, by means of requests for transfers of appropriations; points out that this would allow optimum use to be made of the available funds in areas such as environmental protection, consumer policy and public health. The Commission is also called upon to step up its efforts to promote the incorporation of equal opportunities in all areas of Community policy for which the directorates-general have responsibility and, to this end, to provide the relevant training for staff at every level; calls, however, on the Commission to step up its efforts to see that in all divisions at least one person is trained and responsible for gender mainstreaming. The House repeats its call for the Commission to provide a clear breakdown of financial management, detailing the overall amounts earmarked for the promotion of equal gender opportunities under all the budget headings in the 2004 budget.

2001 discharge: EC general budget, section III Commission

2002/2101(DEC) - 08/04/2003 - Final act

PURPOSE : to grant discharge to the Commission on the implementation of the European Union general budget for the financial year 2001. COMMUNITY MEASURE : Decisions 2003/408/EC, ECSC, Euratom and 2003/409/EC, Euratom of the European Parliament concerning discharge in respect of the implementation of the general budget of the European Union for the financial year 2001 and the closing of the accounts of the same budget (Section III-Commission). CONTENT : with the present decisions, the European Parliament grants discharge to the Commission on the implementation of the general budget for the financial year 2001 and the closure of the 2001 accounts concerning the implementation of the Commission's budget. It should be noted that the Parliament expresses reservations as to the reliability of the Community accounts. The decisions are accompanied by resolutions containing a series of comments which complete the discharge decisions. These are included in the Parliament's opinion (please refer to the summary of the European Parliament's resolution dated 8 April 2003).

2001 discharge: EC general budget, section III Commission

2002/2101(DEC) - 10/10/2002

PURPOSE : to present the annual report from the Court of Auditors on the implementation of the general budget of the Communities 2001 (Commission) including the Statement of Assurance. CONTENT : the Court of Auditors has published its 25th annual report on the financial year 2001, on the activities financed by the general budget of the Communities. From the report it has been established that the 2001 accounts faithfully reflect the Communities' revenue and expenditure for the year and their financial position at the year-end, except for certain questions linked to the weaknesses in the design of the accounting system, that the Court as already commented on several times in the past. With regard to the legality and the regularity of the transactions underlying the financial statements, in view of the results of the audit the Court is of the opinion that the transactions are, taken as a whole, legal and regular in respect of revenue, commitments and administrative expenditure; it still cannot provide this assurance in respect of all the other payments which in value represent the largest part of the budget. The financial year 2001 shows in particular: 1) overstatement by EUR 148.7 million of provisions paid to the Member States in respect of agricultural intervention stocks; 2) entry without adequate justification under 'Sundry debitors' of EUR 980 million relating to cash transfers in third countries; 3) provision of EUR 564 million set up on doubtful bases in respect of the cost of dismantling the Joint Research Centre's nuclear installations; 4) overstatement of commitments still outstanding (RAL) by about EUR 1 318 million. The Court emphasises that most of its reservations and observations are matters that regularly recur. These weaknesses stem to a large extent from the Community accounting system which was not designed to provide an assurance that the various components of the Communities' assets have all been recorded. The Court is of the opinion that urgent in-depth action in the Commission's departments to cope with the risks arising from the shortcomings in the accounting system is required. More technically, the Court examines heading by heading, the elements of budget implementation which cause problems: - as regards the agricultural expenditure : the Court found CAP expenditure was materially affected by errors in the declarations made by farmers and other recipients of subsidy rather than at the level of paying agencies. The audit did not provide evidence of significant improvement in the overall situation previously remarked on. Since January 2000, Member States have been required to operate a system for the identification and registration of bovine animals, enabling the paying agencies to cross-check applications for payment of animal premiums. Although around half of the Member States failed to meet this timetable, this new tool is beginning to bring to light higher levels of inaccurate declarations in this scheme. Aid paid on quantities produced which cannot be verified ex post demand a strong control system. However, the largest schemes of this kind (olive oil and cotton) show particular weaknesses in terms of the implementation of checks by the Member States. Rural development is affected by the

same types of error as area aid schemes; - concerning structural measures : the Court concludes that, despite progressive strengthening and improvements in the control systems applicable to the different programming periods, the control systems still do not ensure that the checks on final declarations of expenditure are rigorous and reliable enough. In addition, the structures are not all operational and independent auditing of the operations has not yet begun. This situation is due to the constant incertitude by the Commission and the Member States as to their respective responsibilities in terms of programming and, management and keeping of accounts; with regard to internal policies of the EU : the Court's examination concerning the trans-European networks concluded that the payments made in the framework of the programme were overall legal and regular. For research and technological development activities from the fifth framework programme, the audit concluded that, in all of the 19 contracts examined, costs had either been overstated by the beneficiary or the beneficiary was unable to justify the costs claimed. For the sample audited a significant incidence of overdeclaration in the cost statements audited was found, leading to a corresponding rate of overpayments by the Commission. The main reason for these overclaims was due to the beneficiaries' non-compliance with contractually defined obligations for the reimbursement of costs; - with regard to external action, the Court examined the expenditure relating to humanitarian and food aid. The payments made by the Commission to the organisations responsible for the carrying out operations, who have intermediary offices (national authorities, NGOs and United Nations bodies) are deemed by the Court to be legal and regular. A certain number of discrepancies have affected the payments made by these organisations in favour of the final beneficiary. Another major problem, recurring since several years : the significant surplus of revenue over expenditure. A budget surplus of EUR 15.013 billion in 2001. A significant factor contributing to the emergence of the budget surplus is the overbudgeting of payment appropriations, not only for structural measures but also for the enlargement programmes.