These data present various analyses of all the forms of multi-bilateral aid (e.g. in-kind aid, emergency food aid, etc.) taken together to the ALA countries, not only those covered by Regulation 443/92. As a result of this wide coverage, these processeddata only permit a relatively broad judgement to be made as to how the development co-operation funds covered by the Regulation have been committed and disbursed, and the extent to which the generic requirements of the Regulation have been met. Thus it will be recalled that the Regulation, whilst it makes a general statement of Community development cooperation policy, and indeed is the only legal text establishing a general framework for cooperation with the ALA countries, provides the legal basis for the operation of four Budget lines. These are B7-3000 and B7-3001 for Asia, and B7-3100 and B7-3110 for Latin America, the first in each case covering Financial and Technical Assistance, the second Economic Co-operation. Total firm commitments made under these four Budget lines are available and are presented in the Annexes to this report. However, a detailed analysis of such commitments is not available and this limitation makes the present integrated assessment of the actions undertaken with the resources attributed to these Budget lines, based on data with a wider coverage, at best, approximate.

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As regards the condition that the conduct of the authorities of the exporting State must have had consequences for the importer in that, despite the exercise of all due care, they could have been avoided only at the cost of excessive sacrifices, it is for the national court to check whether the efforts allegedly made by the trader concerned were genuine, regard being had to the legally binding obligations incumbent on him under Protocol 3.

Although, under the binding arrangements laid down by the Agreement and Protocol 3, both the exporter and the importer are accountable to the customs authorities for the genuine nature of their shipment transactions and the truth of their declarations, the fact remains that, as both the Commission and, in point 29 of his Opinion, the Advocate General have correctly emphasized, the obligation to be in possession of the documents evidencing the origin of the goods rests upon the exporter alone.