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II

(Acts whose publication is not obligatory)

COUNCIL

COUNCIL DECISION

of 1 June 1976

giving a discharge to the Commission in respect of the implementation of the budget and of the rectifying and supplementary budgets of the European Communities for the financial year 1972

(77/119/EEC, Euratom, ECSC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Coal and Steel Community, and in particular Article 78d thereof,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 206 thereof,

Having regard to the Treaty establishing the European Atomic Energy Community, and in particular Article 180 thereof,

Having regard to the Treaty establishing a single Council and a single Commission of the European Communities, and in particular Article 20 thereof,

Having regard to the accounts of revenue and expenditure and the financial statements relating to the transactions made under the budget for the financial year 1972,

Having regard to the report of the Audit Board on the accounts for the financial year 1972, to which report are annexed the replies of the institutions to the comments concerning them,

Whereas the Council has adopted the budget of the European Communities for the financial year 1972 ⁽¹⁾;

Whereas two rectifying and supplementary budgets ⁽²⁾ ⁽³⁾ were adopted during the financial year 1972, one increasing *inter alia* food-aid appropriations for the Guarantee Section of the European Agricultural Guidance and Guarantee Fund taking into account, by way of exception, for the 1972 financial year, payments made up to 31 January 1973 by the authorities and bodies referred to in Article 4 of Council Regulation (EEC) No 729/70 of 21 April 1970 on the financing of the common agricultural policy ⁽⁴⁾;

Whereas the Commission made payments relating to appropriations carried over from the financial year 1971 (or previous financial year) from an appropriation of 2 414 545 074 units of account over and above the aforementioned appropriation amounts;

Whereas certain appropriations available at the close of the financial year 1972 have been carried forward to the financial year 1973;

Whereas the observations and comments in the report of the Audit Board on the accounts for the financial year 1972 contain references to certain irregularities and mistakes; whereas suitable action should be taken on this matter;

⁽¹⁾ OJ No L 202, 4. 9. 1972, p. 1.

⁽²⁾ OJ No L 240, 23. 10. 1972, p. 1.

⁽³⁾ OJ No L 287, 26. 12. 1972, p. 32.

⁽⁴⁾ OJ No L 94, 28. 4. 1970, p. 13.

Whereas, however, the general implementation by the Commission of the budgets for the financial year

1972 was such as to entitle it to be given a discharge in respect of the implementation of these budgets,

HAS DECIDED AS FOLLOWS:

Article 1

The views of the Council on the observations and comments in the report of the Audit Board on the accounts for the financial year 1972 are as set out in Annex I.

Article 2

1. The Council notes that:

(a) total payments made from appropriations for the financial year 1972 (management of own resources) are as follows:

(in units of account)

1. administrative and operating expenditure (Titles I to IV):

— Commission	126 280 549.56	
— repayment to Member States of 10% of amounts paid	127 042 696.70	
— European Parliament	13 656 725.06	
— Council	20 195 162.56	
— Court of Justice	<u>3 061 901.80</u>	290 237 035.68

2. research and investment expenditure 63 740 893.99

3. European Social Fund 54 805 656.48

4. EAGGF:

— Guarantee Section	2 289 723 599.62	
— Guidance Section	<u>5 370 816.00</u>	<u>2 295 094 415.62</u>
	Total (a)	2 703 878 001.77

(b) total payments made from appropriations to be financed according to an *ad hoc* scale are as follows:

1. EAGGF:

— Guarantee Section	—
— Guidance Section	870 260.44

(in units of account)

2. food aid	18 842 681·00	
3. measures to combat African swine fever and aid to redundant workers in sulphur mines in Italy	1 548 000·00	21 260 941·44
Total (a) + (b)		<u>2 725 138 943·21</u>

(c) total appropriations carried over from the financial year 1972 to the financial year 1973 (management of own resources) are as follows:

1. administrative and operating expenditure (Titles I to IV):		
— Commission	12 597 287·60	
— repayment to Member States of 10% of amounts paid	48 639 749·34	
— European Parliament	1 360 808·12	
— Council	3 006 760·16	
— Court of Justice	<u>438 639·76</u>	66 043 244·98
2. research and investment expenditure		12 270 079·05
3. European Social Fund		42 692 682·66
4. EAGGF:		
— Guarantee Section		265 301 475·72
— Guidance Section		169 459 184·00
5. food aid		<u>82 823 000·00</u>
Total (c)		<u>638 589 666·41</u>

(d) total appropriations carried over from the financial year 1972 to the financial year 1973 to be financed according to an *ad hoc* scale are as follows:

EAGGF:

— Guarantee Section	145 000 000·00	
— Guidance Section	<u>200 409 885·34</u>	345 409 885·34
Total (c) + (d)		<u>983 999 551·75</u>

2. The Council notes that the sum of the totals under (1) (a), (b), (c) and (d), viz: 3 709 138 494·96 units of account, is to be covered by equivalent revenue as follows:

(in units of account)

(a) in accordance with Decision 70/243/ECSC, EEC, Euratom:

— by own resources	1 756 824 460·60	
— by financial contributions	1 236 613 157·39	
— by the amount provided for the appropriations carried forward from the financial year 1971 to the financial year 1972 and cancelled ..	<u>268 094 981·20</u>	3 261 532 599·19
— by revenue connected with research and investment activities	9 493 549·36	
— by Member States' contributions to the Euratom complementary programmes (established entitlements)	26 953 950·40	
— by the amount of the ECSC levies allocated to administrative expenditure	18 000 000·00	
— by other miscellaneous revenue	<u>26 487 569·23</u>	<u>80 935 068·99</u>
	Total (a)	<u>3 342 467 668·18</u>

(b) by financial contributions:

— in accordance with Article 200 (1) of the EEC Treaty	1 548 000·00	
— in accordance with Council Regulation No 130/66/EEC of 26 July 1966 on the financing of the common agricultural policy ⁽¹⁾ :		
EAGGF:		
— Guarantee Section	145 000 000·00	
— Guidance Section	1 337 000·00	
— in accordance with Article 7 of Council Regulation (EEC) No 728/70 of 21 April 1970 on additional provisions for the financing of the common agricultural policy ⁽²⁾ :		
EAGGF: Guidance Section	199 943 145·78	
— in accordance with Article 5 of Council Regulation (EEC) No 2052/69 of 17 October 1969 on the Community financing of expenditure arising from the implementation of the Food Aid Convention ⁽³⁾	<u>18 842 681·00</u>	<u>366 670 826·78</u>
	Total (a) and (b)	<u>3 709 138 494·96</u>

The calculation of the contribution of the Member States to the financing of the budget for the financial year 1972 is reproduced in Annex II.

3. The Council notes that the amount of payments from appropriations carried over from the financial year 1971 is 1 792 527 476·33 units of account.

Article 3

The Council hereby gives a discharge to the Commission in respect of the implementation of the budget and of the rectifying and supplementary budgets of the European Communities for the financial year 1972, as shown by the following table:

⁽¹⁾ OJ No 165, 21. 9. 1966, p. 2965/66.

⁽²⁾ OJ No L 94, 28. 4. 1970, p. 9.

⁽³⁾ OJ No L 263, 21. 10. 1969, p. 6.

(in units of account)									
	Balances brought forward from 1971 to 1972	Payments against appropriations brought forward	Amounts carried over from 1972 to 1973 from appropriations brought forward	Cancellations	Total appropriations for the financial year 1972	Commitments at 31 December 1972	Payments made by 31 December 1972 or 15 February 1973	Balances carried forward from 1972 to 1973 ⁽¹⁾	Cancellations
	1	2	3	4	5	6	7	8	9
Administrative and operating expenditure (Titles I to IV)	61 182 505-82	59 428 386-40	—	1 754 119-42	372 871 875-00	357 294 844-72	291 785 035-68	66 043 244-98	15 043 594-34
Research and investment expenditure	7 102 189-53	6 236 003-67	—	866 185-86	78 143 543-00	⁽²⁾ 96 548 410-84	63 740 893-99	12 270 079-05	2 132 569-96
European Social Fund	—	—	—	—	97 750 000-00	85 436 310-34	54 805 656-48	42 692 682-66	251 660-86
EAGGF:									
— Guarantee Section	1 911 667 919-50	1 659 043 698-82		252 624 220-68	2 882 190 000-00	2 555 025 075-34	2 289 723 599-02	410 301 475-72	182 164 924-66
— Guidance Section	421 415 459-00	67 819 387-44	346 144 744-56	7 451 327-00	839 551 300-00	205 704 864-78	6 241 076-44	369 869 069-34	463 441 154-22
Food aid	13 177 000-00	—	—	13 177 000-00	102 123 000-00	49 300 666-00	18 842 681-00	82 823 000-00	457 319-00
Total	2 414 545 073-85	1 792 527 476-33	346 144 744-56	275 872 852-96	4 372 629 718-00	3 349 310 172-02	2 725 138 943-21	983 999 551-75	663 491 223-04

⁽¹⁾ The amounts in column 8 do not represent the difference between columns 6 and 7 as they include the 'carry forwards' referred to in Article 6 ⁽¹⁾ (b) of Financial Regulation 73/91/EEC, EEC, Euratom (OJ No L 116, 1. 5. 1973, p. 1).

⁽²⁾ Commitments contracted in 1972 on commitment appropriations opened for the 1972 financial year and on commitment appropriations available at the close of the 1971 financial year.

(1) The amounts in column 8 do not represent the difference between columns 6 and 7 as they include the 'carry forwards' referred to in Article 6 (1) (b) of Financial Regulation 73/91/EEC, EEC, Euratom (OJ No L 116, 1. 5. 1973, p. 1).

(2) Commitments contracted in 1972 on commitment appropriations opened for the 1972 financial year and on commitment appropriations available at the close of the 1971 financial year.

Done at Brussels, 1 June 1976.

For the Council
The President
G. THORN

ANNEX I

VIEWS OF THE COUNCIL AS REFERRED TO IN ARTICLE 1

1. General comments

The Council asks the Commission to examine the possibility of submitting appropriate proposals to deal with the substantive and procedural questions which have arisen in connection with the discharge given to the Commission for the implementation of the budget for the financial year 1972, particularly as regards the auditing of the accounts of the EAGGF, Guarantee Section.

2. Situation regarding the auditing procedures (No 2 of the report)

The Council draws the attention of the Commission to the Audit Board's comments to be found in No 2 of the report and asks the Commission to take the necessary measures to facilitate the normal exercise of outside control.

ANNEX II

CALCULATION OF THE CONTRIBUTION OF THE MEMBER STATES
TO THE FINANCING OF THE BUDGET FOR THE FINANCIAL YEAR 1972

1. Establishing the appropriations to be covered in accordance with Decision 70/243/ECSC, EEC, Euratom

(in units of account)

Category of expenditure	Payments made during financial year	Appropriations carried forward to 1973	Appropriations carried forward from 1971 and cancelled (to be deducted)	Amount
1. Research and investment expenditure	63 740 893.99	12 270 079.05	866 185.86	75 144 787.18
2. European Social Fund	54 805 656.48	42 692 682.66	—	97 498 339.14
3. EAGGF:				
— Guarantee Section	2 289 723 599.62	265 301 475.72	252 297 675.94	2 302 727 399.40
— Guidance Section	5 370 816.00	169 459 184.00	—	174 830 000.00
4. — Administrative and operating expenditure:				
— Commission	126 280 549.56	12 597 287.60	1 548 503.86	137 329 333.30
— Parliament	13 656 725.06	1 360 808.12	111 901.76	14 905 631.42
— Council	20 195 162.56	3 006 760.16	72 057.96	23 129 864.76
— Court of Justice	3 061 901.80	438 639.76	21 655.84	3 478 885.72
— Food aid	—	82 823 000.00	13 177 000.00	69 646 000.00
5. Refund to the Member States of 10 % of own resources	127 042 696.72	48 639 749.34	—	175 682 446.06
	2 703 878 001.79	638 589 666.41	268 094 981.22	3 074 372 686.98

<i>(in units of account)</i>	
Category of revenue	Amount
1. Miscellaneous revenue relating to research and investment activities	9 493 549.36
2. Other miscellaneous revenue	26 487 569.23
3. ECSC levies allocated to administrative expenditure	18 000 000.00
4. Member States' contributions to Euratom complementary programmes	26 953 950.40 ⁽¹⁾
	80 935 068.99
Appropriations to be covered pursuant to Decision 70/243/ECSC, EEC, Euratom	2 993 437 617.99

⁽¹⁾ Belgium: 3 143 228.68,
Germany: 11 228 320.00,
France: 2 015 708.61,
Italy: 8 295 184.31,
Luxembourg: 51 778.64,
Netherlands: 2 219 730.16.

2. Allocation of expenditure in accordance with Article 3 (2) of Decision 70/243/ECSC, EEC Euratom

<i>(in units of account)</i>				
	Own resources paid	Contribution from Member States according to Article 3 (2) scale	Total share of Member States	Relative share (%)
Belgium	153 383 861.66	84 089 694.70	237 473 556.36	7.9331
Germany	621 760 514.22	406 845 728.78	1 028 606 243.00	34.3621
France	368 471 594.22	403 135 889.31	771 607 483.53	25.7766
Italy	375 353 386.40	249 795 857.79	625 149 244.19	20.8840
Luxembourg	2 790 337.74	2 473 226.32	5 263 564.06	0.1758
Netherlands	235 064 766.36	90 272 760.49	325 337 526.85	10.8684
Total	1 756 824 460.60	1 236 613 157.39	2 993 437 617.99	100.0000

3. Adjustment of the relative share of each Member State for the financial year 1972 in accordance with the first subparagraph of Article 3 (3) of Decision 70/243/ECSC, EEC, Euratom

	Relative share used as reference (1971)	Upper limits (+ 1 %)	Lower limits (— 1.5 %)	Relative share before adjustment	Difference:		Allocation of balance	Relative share after adjustment
					below the lower limit	above the upper limit		
Belgium	8.3402	8.4236	8.2151	7.9331	+0.2820	—	+0.0511	8.2662
Germany	31.7001	32.0171	31.2246	34.3621	—	—2.3450	—	32.0171
France	27.9280	28.2073	27.5091	25.7766	+1.7352	—	+0.2453	27.7544
Italy	21.5264	21.7417	21.2035	20.8840	+0.3195	—	+0.1520	21.3555
Luxembourg	0.2011	0.2031	0.1981	0.1758	+0.0223	—	+ 0.0015	0.1996
Netherlands	10.3042	10.4072	10.1496	10.8684	—	—0.4612	—	10.4072
Total	100.0000	101.0000	98.5000	100.0000	+2.3563	—2.8062	+0.4499	100.0000

Balance to be allocated: — 0.4499

4. Contributions of the Member States to the financing of the budget for the financial year 1972 in accordance with Decision 70/243/ECSC, EEC, Euratom

(in units of account)

	Allocation of expenditure		Breakdown of revenue	
	%	Amounts	Own resources paid	Contributions chargeable, financial year 1972
Belgium	8.2662	247 443 540.38	153 383 861.66	94 059 678.72
Germany	32.0171	958 411 915.59	621 760 514.22	336 651 401.37
France	27.7544	830 810 650.25	368 471 594.22	462 339 056.03
Italy	21.3555	639 263 570.51	375 353 386.40	263 910 184.11
Luxembourg	0.1996	5 974 901.48	2 790 337.74	3 184 563.74
Netherlands	10.4072	311 533 039.78	235 064 766.36	76 468 273.42
Total	100.0000	2 993 437 617.99	1 756 824 460.60	1 236 613 157.39

5. Contributions of the Member States provided for

(in units of account)						
	Belgium	Germany	France	Italy	Luxembourg	Netherlands
— In Article 200 (1) of the EEC Treaty (to finance administrative expenditure)	122 292-00	433 440-00	433 440-00	433 440-00	3 096-00	122 292-00
— In Regulation No 130/66/EEC: EAGGF:						
— — Guarantee Section	11 762 915-00	43 964 741-00	31 792 191-00	37 834 101-00	233 645-00	19 422 403-00
— — Guidance Section	108 297-00	417 144-00	427 840-00	271 411-00	2 674-00	109 634-00
— In Article 7 of Regulation (EEC) No 728/70: EAGGF: Guidance Section	16 495 309-53	63 381 977-21	55 984 080-82	42 987 776-34	399 886-29	20 694 115-59
— In Article 5 of Regulation (EEC) No 2052/69 (food aid)	1 439 581-00	5 728 175-00	5 728 175-00	4 070 019-00	124 362-00	1 752 369-00
Total	29 918 398-53	113 925 477-21	94 365 726-82	85 596 747-34	763 663-29	42 100 813-59
						366 670 826-78

6. Liquid assets

(in units of account)						
	Advances made in 1972		Amounts held by the Commission at the end of the financial year 1971		Established entitlements	
	Amounts requested	Amounts paid	Amounts to be paid		Difference (b+e-f)	
a	b	c	d	e	f	g
Belgium	78 255 000	78 255 000	—	27 858 032-54	94 059 678-72	12 053 353-82
Germany	324 850 000	324 850 000	—	87 969 605-95	336 651 401-37	76 168 204-58
France	393 236 000	393 236 000	—	98 774 023-57	462 339 056-03	29 670 967-54
Italy	234 765 000	234 765 000	—	73 546 960-93	263 910 184-11	44 401 776-82
Luxembourg	2 647 000	2 467 000	180 000	684 888-41	3 184 563-74	147 324-67
Netherlands	73 447 000	73 447 000	—	26 951 284-90	76 468 273-42	23 930 011-48
Total	1 107 200 000	1 107 020 000	180 000	315 784 796-30	1 236 613 157-39	186 371 638-91

COUNCIL DECISION

of 1 June 1976

giving a discharge to the Commission in respect of the implementation of the budget and of the rectifying and supplementary budgets of the European Communities for the financial year 1973

(77/120/EEC, Euratom, ECSC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Coal and Steel Community, and in particular Article 78d thereof,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 206 thereof,

Having regard to the Treaty establishing the European Atomic Energy Community, and in particular Article 180 thereof,

Having regard to the Treaty establishing a single Council and a single Commission of the European Communities, and in particular Article 20 thereof,

Having regard to the accounts of revenue and expenditure and the financial statements relating to the transactions made under the budget for the financial year 1973,

Having regard to the report of the Audit Board on the accounts for the financial year 1973, to which report are annexed the replies of the institutions to the comments concerning them,

Whereas the Council has adopted the budget of the European Communities for the financial year 1973 ⁽¹⁾;

Whereas four rectifying and supplementary budgets were adopted during the financial year 1973, the first of which, although it contained no amended

appropriations, increased the number of posts ⁽²⁾, while the second took suitable measures following the non-accession of Norway to the European Communities ⁽³⁾, the third drew the budgetary implications of the programme decisions taken by the Council on 5 February 1973 (research and investment appropriations) ⁽⁴⁾ and the fourth increased *inter alia* the appropriations for the Guarantee Section of the European Agricultural Guidance and Guarantee Fund ⁽⁵⁾;

Whereas the Commission made payments relating to appropriations carried over from the financial year 1972 (or previous financial years) from an appropriation of 1 330 144 296 units of account over and above the aforementioned appropriation amounts;

Whereas certain appropriations available at the close of the financial year 1973 have been carried forward to the financial year 1974;

Whereas the observations and comments in the report of the Audit Board on the accounts for the financial year 1973 contain references to certain irregularities and mistakes; whereas suitable action should be taken on this matter;

Whereas, however, the general implementation by the Commission of the budgets for the financial year 1973 was such as to entitle it to be given a discharge in respect of the implementation of these budgets,

⁽¹⁾ OJ No L 307, 31. 12. 1972, p. 1.

⁽²⁾ OJ No L 172, 28. 6. 1973, p. 11.

⁽³⁾ OJ No L 318, 19. 11. 1973, p. 1.

⁽⁴⁾ OJ No L 366, 31. 12. 1973, p. 1.

⁽⁵⁾ OJ No L 367, 31. 12. 1973, p. 1.

HAS DECIDED AS FOLLOWS:

Article 1

The views of the Council on the observations and comments in the report of the Audit Board on the accounts for the financial year 1973 are as set out in Annex I.

Article 2

1. The Council notes that:

- (a) total payments made from appropriations for the financial year 1973 (management of own resources) are as follows:

(in units of account)

1. administrative and operating expenditure (Titles I to IV):

— Commission	176 404 814·52	
— repayment to Member States of 10% of amounts paid	187 895 356·52	
— European Parliament	21 433 333·99	
— Council	25 242 544·68	
— Court of Justice	<u>5 084 918·44</u>	416 060 968·15

2. research and investment expenditure 60 773 301·29

3. European Social Fund 20 972 775·56

4. EAGGF:

— Guarantee Section	2 978 340 165·54	
— Guidance Section	<u>4 797 535·00</u>	2 983 137 700·54

5. food aid 52 784 339·76

Total (a) 3 533 729 085·30

- (b) total payments made from appropriations to be financed according to an *ad hoc* scale are as follows:

aid to redundant workers in sulphur mines in Italy	<u>213 702 90</u>	<u>213 702·90</u>
Total (a) + (b)	<u>3 533 942 788·20</u>	

- c) total appropriations carried forward from the financial year 1973 to the financial year 1974 (management of own resources) are as follows:

(in units of account)

1. administrative and operating expenditure (Titles I to IV):		
— Commission	22 451 405·54	
— repayment to Member States of 10% of amounts paid	62 203 454·16	
— European Parliament	1 610 865·12	
— Council	3 322 850·84	
— Court of Justice	<u>741 706·90</u>	90 330 282·56
2. research and investment expenditure		9 147 594·74
3. European Social Fund		261 976 320·76
4. EAGGF:		
— Guarantee Section	684 849 733·90	
— Guidance Section	178 002 465·00	
5. food aid		<u>8 098 687·14</u>
	Total (c)	<u>1 232 405 084·10</u>

- (d) total appropriations carried over from the financial year 1973 to the financial year 1974 to be financed according to an *ad hoc* scale are as follows:

EAGGF: Guarantee Section	<u>170 000 000·00</u>	<u>170 000 000·00</u>
	Total (c) + (d)	<u><u>1 402 405 084·10</u></u>

2. The Council notes that the sum of the totals under (1) (a), (b), (c) and (d), viz: 4 936 347 872·30 units of account, is to be covered by equivalent revenue as follows:

- (a) in accordance with Decision 70/243/ECSC, EEC, Euratom:

— by own resources	2 496 557 331·49	
— by financial contributions	2 087 329 476·14	
— by the amount provided for the appropriations carried forward from the financial year 1972 to the financial year 1973 and cancelled	<u>125 120 107·80</u>	4 709 006 915·43
— by revenue connected with research and investment activities	5 196 049·45	
— by Member States' contributions to the Euratom complementary programmes	10 355 566·41	
— by the amount of the ECSC levies allocated to administrative expenditure	18 000 000·00	
— by other miscellaneous revenue	<u>23 575 638·11</u>	<u>57 127 253·97</u>
	Total (a)	<u>4 766 134 169·40</u>

(in units of account)

(b) by financial contributions:

— in accordance with Article 200 (1) of the EEC Treaty	213 702·90	
— in accordance with Council Regulation No 130/66/EEC of 26 July 1966 on the financing of the common agricultural policy ⁽¹⁾ :		
EAGGF: Guarantee Section	<u>170 000 000·00</u>	<u>170 213 702·90</u>
Total (a) + (b)		<u><u>4 936 347 872·30</u></u>

The calculation of the contribution of the Member States to the financing of the budget for the financial year 1973 is reproduced in Annex II.

3. The Council notes that the amount of payments from appropriations carried over from the financial year 1972 is 470 655 200·71 units of account.

Article 3

The Council hereby gives a discharge to the Commission in respect of the implementation of the budget and of the rectifying and supplementary budgets of the European Communities for the financial year 1973, as shown by the following table:

⁽¹⁾ OJ No 165, 21. 9. 1966, p. 2965/66.

<i>(in units of account)</i>									
	Balances brought forward from 1972 to 1973	Payments against appropriations brought forward	Amounts carried over from 1973 to 1974 from appropriations brought forward	Cancellations	Total appropriations for the financial year 1973	Commitments at 31 December 1973	Payments made by 31 December 1973 or 15 February 1974	Balances carried forward from 1973 to 1974 ⁽¹⁾	Cancellations
	1	2	3	4	5	6	7	8	9
Administrative and operating expenditure (Titles I to IV)	66 043 244.98	63 371 232.64	—	2 672 012.34	532 526 641.00	504 880 377.69	416 274 671.05	90 330 282.56	25 921 687.39
Research and investment expenditure	12 270 079.05	11 493 089.99	—	776 989.06	74 686 830.00	69 795 449.43	60 773 301.29	9 147 594.74	4 765 933.97
European Social Fund	42 692 682.66	28 963 595.44	—	13 729 087.22	282 950 000.00	242 236 764.86	20 972 775.56	261 976 320.76	903.68
EAGGF:									
— Guarantee Section	410 301 475.72	195 857 119.20		214 444 356.52	3 833 195 415.00	3 663 189 899.44	2 978 340 165.54	854 849 733.90	5 515.56
— Guidance Section	716 013 813.90	118 936 412.52	577 933 749.95	19 143 651.43	350 000 000.00	6 613 999.00	4 797 535.00	178 002 465.00	167 200 000.00
Food aid	82 823 000.00	52 033 750.92	—	30 789 249.08	61 134 985.00	60 883 026.90	52 784 339.76	8 098 687.14	251 958.10
Total	1 330 144 296.31	470 655 200.71	577 933 749.95	281 555 345.65	5 134 493 871.00	4 547 599 517.32	3 533 942 788.20	1 402 405 084.10	198 145 998.70

⁽¹⁾ The amounts in column 8 do not represent the difference between columns 6 and 7 as they include the 'carry forwards' referred to in Article 6 (1) (b) of Financial Regulation 73/91/EEC, EEC, Euratom (OJ No L 116, 1. 5. 1973, p. 1).

Done at Brussels, 1 June 1976.

For the Council
The President
G. THORN

ANNEX I

VIEWS OF THE COUNCIL AS REFERRED TO IN ARTICLE 1

**Making up the accounts of the authorities and bodies referred to in Article 4 of Regulation
(EEC) No 729/70**

The Council requests the Commission to examine the possibility of speeding up the procedures for making up the accounts of the authorities and bodies referred to in Article 4 of Council Regulation (EEC) No 729/70 of 21 April 1970 on the financing of the common agricultural policy ⁽¹⁾ in order to comply with the time limit laid down in Article 5 (2) (b) thereof.

⁽¹⁾ OJ No L 94, 28. 4. 1970, p. 13.

ANNEX II

**CALCULATION OF THE CONTRIBUTION OF THE MEMBER STATES
TO THE FINANCING OF THE BUDGET FOR THE FINANCIAL YEAR 1973**

1. Establishing the appropriations to be covered in accordance with Decision 70/243/ECSC, EEC, Euratom

(in units of account)

Category of expenditure	Payments made during financial year	Appropriations carried forward to 1974	Appropriations carried forward from 1972 and cancelled (to be deducted)	Amount
1. Research and investment expenditure	60 773 301.29	9 147 594.74	776 989.06	69 143 906.97
2. European Social Fund	20 972 775.56	261 976 320.76	13 729 087.22	269 220 009.10
3. EAGGF:				
— Guarantee Section	2 978 340 165.54	684 849 733.90	69 444 356.52	3 593 745 542.92
— Guidance Section	4 797 535.00	178 002 465.00	7 708 413.60	175 091 586.40
4. — Administrative and operating expenditure:				
— Commission	176 404 814.52	22 451 405.54	1 658 379.18	197 197 840.88
— Parliament	21 433 333.99	1 610 865.12	206 686.30	22 837 512.81
— Council	25 242 544.68	3 322 850.84	673 026.14	27 892 369.38
— Court of Justice	5 084 918.44	741 706.90	133 920.72	5 692 704.62
— Food aid	52 784 339.76	8 098 687.14	30 789 249.08	30 093 777.82
5. Refund to the Member States of 10 % of own resources	187 895 356.52	62 203 454.16	—0.02	250 098 810.70
	3 533 729 085.30	1 232 405 084.10	125 120 107.80	4 641 014 061.60

<i>(in units of account)</i>	
Category of revenue	Amount
1. Miscellaneous revenue relating to research and investment activities	5 196 049.45
2. Other miscellaneous revenue	23 575 638.11
3. ECSC levies allocated to administrative expenditure	18 000 000.00
4. Member States' contributions to Euratom complementary programmes	10 355 566.41 ⁽¹⁾
	<u>57 127 253.97</u>
Appropriations to be covered pursuant to Decision 70/243/ECSC, EEC, Euratom	4 583 886 807.63

(¹) Established entitlements on revenue orders issued: 11 117 404.49
 Actual established entitlements: 10 355 566.41
 Still to be recovered: 761 838.08

Belgium:	562 123.79
Germany:	4 847 142.52
France:	610 909.87
Italy:	1 089 156.97
Luxembourg:	10 434.46
Netherlands:	3 596 699.24
Denmark:	44 074.22
Ireland:	10 894.86
United Kingdom:	345 968.56
	<u>11 117 404.49</u>

2. Allocation of expenditure in accordance with Article 3 (2) of Decision 70/243/ECSC, EEC, Euratom, account being taken of Articles 127 to 132 of the Act of Accession

<i>(in units of account)</i>				
	Own resources paid	Contribution from Member States according to Article 3 (2) scale (Articles 129 and 130 of Act of Accession)	Total share of Member States	Relative share (%)
Belgium	175 721 966.46	127 678 478.13	303 400 444.59	6.6188
Denmark	38 631 769.46	23 114 045.25	61 745 814.71	1.3470
Germany	731 213 597.45	617 735 902.21	1 348 949 506.66	29.4281
France	448 675 801.04	612 102 513.17	1 060 778 314.21	23.1415
Ireland	12 686 667.00	5 731 531.55	18 418 198.55	0.4018
Italy	403 524 327.18	379 277 053.05	782 801 380.23	17.0772
Luxembourg	2 969 206.70	3 754 205.36	6 723 412.06	0.1467
Netherlands	280 607 612.28	137 066 079.53	417 673 691.81	9.1118
United Kingdom	401 866 226.03	181 529 818.78	583 396 044.81	12.7271
Total	2 495 897 173.60	2 087 989 634.03	4 583 886 807.63	100.0000

3. Adjustment of the relative share of each Member State for the financial year 1973 to establish the relative share of the new Member States

	Reference amount for 1972	Upper limits (+ 1 %)	Lower limits (— 1.5 %)	Relative share before adjustment (Table 2)	Difference:		Allocation of balance	Relative share after adjustment
					below the lower limit	above the upper limit		
Belgium	7·4334	7·5077	7·3219	6·6188	+0·7031	—	+0·0535	7·3754
Denmark	1·1070	1·1181	1·0904	1·3470	—	—0·2289	—	1·1181
Germany	28·7912	29·0791	28·3593	29·4281	—	—0·3490	—	29·0791
France	24·9580	25·2076	24·5836	23·1415	+1·4421	—	+0·2568	24·8404
Ireland	0·2745	0·2772	0·2704	0·4018	—	0·1246	—	0·2772
Italy	19·2038	19·3958	18·9157	17·0772	+1·8385	—	+0·1591	19·0748
Luxembourg	0·1795	0·1813	0·1768	0·1467	+0·0301	—	+0·0016	0·1784
Netherlands	9·3586	9·4522	9·2182	9·1118	+0·1064	—	+0·0575	9·2757
United Kingdom	8·6940	8·7809	8·5636	12·7271	—	—3·9462	—	8·7809
Total	100·0000	100·9999	98·4999	100·0000	+4·1202	—4·6487	+0·5285	100·0000

Balance to be allocated: — 0·5285

4. Allocation of expenditure, other than that financed by the three new Member States, to the original Member States in accordance with Article 3 (2) of Decision 70/243/ECSC, EEC, Euratom

(in units of account)

	Own resources paid out	Contribution from Member States according to Article 3 (2) scale	Total share of Member States	Relative share (%)
Belgium	175 721 966·46	141 080 198·89	316 802 165·35	7·6942
Germany	731 213 597·45	682 579 197·57	1 413 792 795·02	34·3368
France	448 675 801·04	676 355 071·15	1 125 030 872·19	27·3237
Italy	403 524 327·18	419 091 179·05	822 615 506·23	19·9789
Luxembourg	2 969 206·70	4 149 417·61	7 118 624·31	0·1729
Netherlands	280 607 612·28	151 453 742·93	432 061 355·21	10·4935
Total	2 042 712 511·11	2 074 708 807·20	4 117 421 318·31	100·0000

Denmark	1·1181 %	} of 4 583 886 807·63	51 252 438·40	Total expenditure	4 583 886 807·63
Ireland	0·2772 %		12 706 534·23		
United Kingdom	8·7809 %		402 506 516·69	Share borne by new Member States	466 465 489·32
	10·1762 %		466 465 489·32	To be borne by original Member States	4 117 421 318·31

5. Adjustment of the relative shares of the original Member States for the financial year 1973 in accordance with the first subparagraph of Article 3 (3) of Decision 70/243/ECSC, EEC, Euratom

	Reference amount for 1972	Upper limits (+ 1 %)	Lower limits (— 1.5 %)	Relative share before adjustment (Table 4)	Difference:		First allocation	Second allocation	Relative share after adjustment
					below the lower limit	above the upper limit			
Belgium	8·2662	8·3489	8·1422	7·6942	+0·4480	—	—	+0·0499	8·1921
Germany	32·0171	32·3373	31·5368	34·3368	—	—1·9995	—	—	32·3373
France	27·7544	28·0319	27·3381	27·3237	+0·0144	—	—	+0·2395	27·5776
Italy	21·3555	21·5691	21·0352	19·9789	+1·0563	—	—	+0·1484	21·1836
Luxembourg	0·1996	0·2016	0·1966	0·1729	+0·0237	—	—	+0·0015	0·1981
Netherlands	10·4072	10·5113	10·2511	10·4935	—	—	+0·0178	—	10·5113
Total	100·0000	101·0001	98·5000	100·0000	+1·5424	—1·9995	+0·0178	+0·4393	100·0000

Balance to be allocated: — 0·4571 + 0·4571

6. Contributions of the Member States to the financing of the budget for the financial year 1973 in accordance with Decision 70/243/ECSC, EEC, Euratom, taking into account the provisions of Articles 127 to 132 of the Act of Accession

(in units of account)

	Allocation of expenditure		Breakdown of revenue	
	% (1)	Amounts	Own resources	Contributions
Belgium	7·3585	337 305 310·74	175 721 966·46	161 583 344·28
Denmark	1·1181	51 252 438·40	38 631 769·46	12 620 668·94
Germany	29·0466	1 331 463 265·46	731 213 597·45	600 249 668·01
France	24·7712	1 135 483 768·89	448 675 801·04	686 807 967·85
Ireland	0·2772	12 706 534·23	12 706 534·23	—
Italy	19·0279	872 217 397·87	403 524 327·18	468 693 070·69
Luxembourg	0·1779	8 154 734·63	2 969 206·70	5 185 527·93
Netherlands	9·4417	432 796 840·72	280 607 612·28	152 189 228·44
United Kingdom	8·7809	402 506 516·69	402 506 516·69	—
Total	100·0000	4 583 886 807·63	2 496 557 331·49	2 087 329 476·14

(1) The percentages calculated in Table 5 for the six original Member States have been adjusted to take account of the enlarged Community of nine.

7. Contributions of the Member States provided for

(in units of account)						
	Belgium	Germany	France	Italy	Luxembourg	Netherlands
Total						
— In Article 200 (1) of the EEC Treaty	16 882.53	59 836.81	59 836.81	59 836.81	427.41	16 882.53
— In Regulation No 130/66/EEC: EAGGF: Guarantee Section	14 242 508.00	50 411 015.00	38 931 173.00	44 000 877.00	258 550.00	22 155 877.00
	14 259 390.53	50 470 851.81	38 991 009.81	44 060 713.81	258 977.41	22 172 759.53
Total						

8. Liquid assets

8. Liquid assets

a	Payments made in accordance with Article 31 of Financial Regulation 73/91/ECSC, EEC, Euratom		Amounts held by the Commission at the end of the financial year 1972	Established entitlements		Difference (b+c+d-e-f)
	Own resources	Advances paid		Own resources	Contributions	
Belgium	175 721 966.46	160 566 466.53	12 053 353.82	175 721 966.46	161 583 344.28	11 036 466.07
Denmark	38 631 769.46	18 966 222.50	—	38 631 769.46	12 620 668.94	6 345 553.56
Germany	731 213 597.45	547 996 620.73	76 168 204.58	731 213 597.45	600 249 668.01	23 915 157.30
France	448 675 801.04	684 067 388.98	29 670 967.54	448 675 801.04	686 807 967.85	26 930 388.67
Ireland	12 686 667.00	2 513 528.15	—	12 706 534.23	—	2 493 660.92
Italy	403 524 327.18	431 141 458.44	44 401 776.82	403 524 327.18	468 693 070.69	6 850 164.57
Luxembourg	2 969 206.70	5 181 117.00	147 324.67	2 969 206.70	5 185 527.93	142 913.74
Netherlands	280 607 612.28	138 016 973.17	23 930 011.48	280 607 612.28	152 189 228.44	9 757 756.21
United Kingdom	401 866 226.03	79 618 810.29	—	402 506 516.69	—	78 978 519.63
Total	2 495 897 173.60	2 068 068 575.79	186 371 638.91	2 496 557 331.49	2 087 329 476.14	166 450 580.67

COUNCIL DECISION

of 1 June 1976

giving a discharge to the Commission in respect of the implementation of the budget
and of the supplementary budget of the European Communities for the financial
year 1974

(77/121/EEC, Euratom, ECSC)

THE COUNCIL OF THE EUROPEAN
COMMUNITIES,

Having regard to the Treaty establishing the
European Coal and Steel Community, and in particular Article 78d thereof,

Having regard to the Treaty establishing the
European Economic Community, and in particular Article 206 thereof,

Having regard to the Treaty establishing the
European Atomic Energy Community, and in particular Article 180 thereof,

Having regard to the Treaty establishing a single
Council and a single Commission of the European
Communities, and in particular Article 20 thereof,

Having regard to the accounts of revenue and expenditure and the financial statements relating to the transactions made under the budget for the financial year 1974,

Having regard to the report of the Audit Board on the accounts for the financial year 1974, to which report are annexed the replies of the institutions to the comments concerning them,

Whereas the Council has adopted the budget of the European Communities for the financial year 1974 ⁽¹⁾;

Whereas during the financial year 1974 a supplementary budget ⁽²⁾ was adopted making appropriations for international emergency aid for the developing countries most severely affected by the crisis;

Whereas the Commission made payments relating to appropriations carried over from the financial year 1973 (or previous financial years) from an appropriation of 1 980 338 834 units of account over and above the aforementioned appropriation amounts;

Whereas certain appropriations available at the close of the financial year 1974 have been carried forward to the financial year 1975;

Whereas the observations and comments in the report of the Audit Board on the accounts for the financial year 1974 contain references to certain irregularities and mistakes; whereas suitable action should be taken on this matter;

Whereas, however, the general implementation by the Commission of the budgets for the financial year 1974 was such as to entitle it to be given a discharge in respect of the implementation of these budgets,

HAS DECIDED AS FOLLOWS:

Article 1

The views of the Council on the observations and comments in the report of the Audit Board on the accounts for the financial year 1974 are as set out in Annex I.

⁽¹⁾ OJ No L 115, 29. 4. 1974, p. 1.

⁽²⁾ OJ No L 347, 27. 12. 1974, p. 1.

Article 2

1. The Council notes that:

(a) total payments made from appropriations for the financial year 1974 (management of own resources) are as follows:

(in units of account)

1. administrative and operating expenditure (Titles I to IV):		
— Commission	248 408 630·54	
— repayment to Member States of 10% of amounts paid	222 225 327·88	
— European Parliament	29 315 181·38	
— Council	33 402 325·86	
— Court of Justice	<u>6 451 841·08</u>	539 803 306·74
2. research and investment expenditure		69 668 995·78
3. European Social Fund		10 141 677·62
4. EAGGF:		
— Guarantee Section	2 641 828 418·64	
— Guidance Section	17 965 351·60	2 659 793 770·24
5. food aid and emergency food aid		<u>160 817 691·02</u>
Total (a)		3 440 225 441·40

(b) total payments made from appropriations to be financed according to an *ad hoc* scale are as follows:

aid to redundant workers in sulphur mines in Italy	146 492·78	146 492·78
Total (a) + (b)		<u>3 440 371 934·18</u>

(c) total appropriations carried forward from the financial year 1974 to the financial year 1975 (management of own resources) are as follows:

1. administrative and operating expenditure (Titles I to IV):		
— Commission	60 786 939·68	
— repayment to Member States of 10% of amounts paid	84 561 015·56	
— European Parliament	2 895 112·02	
— Council	3 382 380·36	
— Court of Justice	<u>461 114·70</u>	152 116 562·32
2. research and investment expenditure		14 200 540·05
3. European Social Fund		315 158 697·31

		(in units of account)
4. EAGGF:		
— Guarantee Section	796 938 494.26	
— Guidance Section	245 580 000.01	
5. food aid and international emergency aid	163 526 099.04	
Total (c)	1 687 520 392.99	
(d) total appropriations carried over from the financial year 1974 to the financial year 1975 to be financed according to an <i>ad hoc</i> scale are as follows:		
EAGGF: Guarantee Section	108 328.25	108 328.25
Total (c) + (d)	<u>1 687 628 721.24</u>	

2. The Council notes that the sum of the totals under (1) (a), (b), (c) and (d), viz: 5 128 000 655.42 units of account, is to be covered by equivalent revenue as follows:

(a) in accordance with Decision 70/243/ECSC, EEC, Euratom:		
— by own resources	3 067 700 396.25	
— by financial contributions	1 903 778 070.04	
— by the amount provided for the appropriations carried forward from the financial year 1973 to the financial year 1974 and cancelled	<u>91 011 440.09</u>	5 062 489 906.38
— by revenue connected with research and investment activities	4 432 940.24	
— by Member States' contributions to the Euratom complementary programmes	10 007 510.75	
— by the amount of the ECSC levies allocated to administrative expenditure	18 000 000.00	
— by other miscellaneous revenue	<u>32 815 477.02</u>	65 255 928.01
Total (a)	5 127 745 834.39	
(b) by financial contributions:		
— in accordance with Article 200 (1) of the EEC Treaty	146 492.78	
— in accordance with Council Regulation No 130/66/EEC of 26 July 1966 on the financing of the common agricultural policy ⁽¹⁾ :		
EAGGF: Guarantee Section	<u>108 328.25</u>	<u>254 821.03</u>
Total (a) + (b)	<u>5 128 000 655.42</u>	

The calculation of the contribution of the Member States to the financing of the budget for the financial year 1974 is reproduced in Annex II.

3. The Council notes that the amount of payments from appropriations carried over from the financial year 1973 is 1 075 996 586.18 units of account.

Article 3

The Council hereby gives a discharge to the Commission in respect of the implementation of the budget and of the supplementary budget of the European Communities for the financial year 1974, as shown by the following table:

⁽¹⁾ OJ No 165, 21. 9. 1966, p. 2965/66.

<i>(in units of account)</i>									
	1	2	3	4	5	6	7	8	9
	Balances brought forward from 1973 to 1974	Payments against appropriations brought forward	Amounts carried over from 1974 to 1975 from appropriations brought forward	Cancellations	Total appropriations for the financial year 1974	Commitments as at 31 December 1974	Payments made by 31 December 1974	Balances carried forward from 1974 to 1975 (1)	Cancellations
Administrative and operating expenditure (Titles I to IV)	90 330 282.56	86 212 224.99	—	4 118 057.57	717 463 098.54	666 499 652.74	539 949 799.52	152 116 562.32	25 396 736.70
Research and investment expenditure	9 147 594.74	8 047 720.85	—	1 099 873.89	85 607 919.00	72 883 642.13	69 668 995.78	14 200 540.05	1 738 383.17
European Social Fund	261 976 320.76	227 359 786.88	—	34 616 533.88	327 800 000.00	269 547 445.06	10 141 677.62	315 158 697.31	2 499 625.07
EAGGF:									
— Guarantee Section	854 849 733.90	636 031 881.88		218 817 852.02	3 443 550 000.00	3 107 375 241.14	2 641 828 418.64	797 046 822.51	4 674 758.85
— Guidance Section	755 936 214.95	110 447 083.06	634 347 725.28	11 141 406.61	325 000 000.00	118 706 662.50	17 965 351.60	245 580 000.01	61 454 648.39
Food aid and international emergency aid	8 098 687.14	7 897 888.52	—	200 798.62	325 551 953.46	285 159 570.60	160 817 691.02	163 526 099.04	1 208 163.40
Total	1 980 338 834.05	1 075 996 586.18	634 347 725.28	269 994 522.59	5 224 972 971.00	4 520 172 214.17	3 440 371 934.18	1 687 628 721.24	96 972 315.58

(1) The amounts in column 8 do not represent the difference between columns 6 and 7 as they include the 'carry forwards' referred to in Article 6 (1) (b) of Financial Regulation 73/91/EEC, Euratom (OJ No L 116, 1. 5. 1973, p. 1).

Done at Brussels, 1 June 1976.

For the Council
The President
G. THORN

ANNEX I

VIEWS OF THE COUNCIL AS REFERRED TO IN ARTICLE 1

Making up the accounts of the authorities and bodies referred to in Article 4 of Council Regulation (EEC) No 729/70

The Council requests the Commission to examine the possibility of speeding up the procedures for making up the accounts of the authorities and bodies referred to in Article 4 of Council Regulation (EEC) No 729/70 of 21 April 1970 on the financing of the common agricultural policy ⁽¹⁾ in order to comply with the time limit laid down in Article 5 (2) (b) thereof.

⁽¹⁾ OJ No L 94, 28. 4. 1970, p. 13.

ANNEX II

CALCULATION OF THE CONTRIBUTION OF THE MEMBER STATES
TO THE FINANCING OF THE BUDGET FOR THE FINANCIAL YEAR 1974

1. Establishing the appropriations to be covered in accordance with Decision 70/243/ECSC, EEC, Euratom

<i>(in units of account)</i>				
Category of expenditure	Payments made during financial year	Appropriations carried forward to 1975	Appropriations carried forward from 1973 and cancelled (to be deducted)	Amount
1. Research and investment expenditure	69 668 995·78	14 200 540·05	1 099 873·89	82 769 661·94
2. European Social Fund	10 141 677·62	315 158 697·31	34 616 533·88	290 683 841·05
3. EAGGF:				
— Guarantee Section	2 641 828 418·64	796 938 494·26	48 817 852·02	3 389 949 060·88
— Guidance Section	17 965 351·60	245 580 000·01	2 158 324·11	261 387 027·50
4. — Administrative and operating expenditure:				
— Commission	248 408 630·54	60 786 939·68	3 248 058·08	305 947 512·14
— Parliament	29 315 181·38	2 895 112·02	172 746·52	32 037 546·88
— Council	33 402 325·86	3 382 380·36	212 298·70	36 572 407·52
— Court of Justice	6 451 841·08	491 114·70	41 876·76	6 901 079·02
— Food aid	98 476 891·02	101 516 899·04	200 798·62	199 792 991·44
— Emergency international aid	62 340 800·00	62 009 200·00	—	124 350 000·00
5. Refund to the Member States of 10 % of own resources	222 225 327·88	84 561 015·56	443 077·51	306 343 265·93
	3 440 225 441·40	1 687 520 392·99	91 011 440·09	5 036 734 394·30

(in units of account)

Category of revenue	Amount
1. Miscellaneous revenue relating to research and investment activities	4 432 940.24
2. Other miscellaneous revenue	32 815 477.02
3. ECSC levies allocated to administrative expenditure	18 000 000.00
4. Member States' contributions to Euratom complementary programmes	10 007 510.75 ⁽¹⁾
	65 255 928.01
Appropriations to be covered pursuant to Decision 70/243/ECSC, EEC, Euratom	4 971 478 466.29

⁽¹⁾ Established entitlements on revenue orders issued: 10 040 372.87
 Actual established entitlements: 10 007 510.75
 Still to be recovered: 32 862.12

Belgium:	439 828.26
Germany:	4 311 372.57
France:	679 759.88
Italy:	618 717.60
Luxembourg:	8 018.70
Netherlands:	3 366 101.44
Denmark:	67 717.99
Ireland:	16 891.73
United Kingdom:	531 964.70
	<u>10 040 372.87</u>

2. Allocation of expenditure in accordance with Article 3 (2) of Decision 70/243/ECSC, EEC, Euratom, account being taken of Articles 127 to 132 of the Act of Accession

(in units of account)

	Own resources paid	Contribution from Member States according to Article 3 (2) scale (Articles 129 and 130 of Act of Accession)	Total share of Member States	Relative share (%)
Belgium	215 388 903.22	116 771 748.69	332 160 651.91	6.6813
Denmark	52 601 799.02	27 047 913.54	79 649 712.56	1.6022
Germany	861 368 684.58	564 968 791.66	1 426 337 476.24	28.6904
France	562 046 214.10	559 816 808.13	1 121 863 022.23	22.5660
Ireland	15 495 845.24	6 707 002.95	22 202 848.19	0.4466
Italy	507 973 998.02	346 879 281.46	854 853 279.48	17.1952
Luxembourg	4 457 239.12	3 434 001.22	7 891 240.34	0.1587
Netherlands	297 860 734.80	125 357 733.45	423 218 468.25	8.5129
United Kingdom	490 876 690.00	212 425 077.09	703 301 767.09	14.1467
Total	3 008 070 108.10	1 963 408 358.19	4 971 478 466.29	100.0000

3. Adjustment of the relative share of each Member State for the financial year 1974 to establish the relative share of the new Member States

	Relative share used as reference (1973) ⁽¹⁾	Upper limits (+ 1%)	Lower limits (— 1.5%)	Relative share before adjustment (Table 2)	Difference:		Allocation of balance	Relative share after adjustment
					below the lower limit	above the upper limit		
Belgium	7.1547	7.2262	7.0474	6.6813	+0.3661	—	+0.0484	7.0958
Denmark	1.3914	1.4053	1.3705	1.6022	—	—0.1969	—	1.4053
Germany	28.2422	28.5246	27.8186	28.6904	—	—0.1658	—	28.5246
France	24.0852	24.3261	23.7239	22.5660	+1.1579	—	+0.2320	23.9559
Ireland	0.3450	0.3484	0.3398	0.4466	—	—0.0982	—	0.3484
Italy	18.5010	18.6860	18.2235	17.1952	+1.0283	—	+0.1437	18.3672
Luxembourg	0.1730	0.1747	0.1704	0.1587	+0.0117	—	+0.0014	0.1718
Netherlands	9.1802	9.2720	9.0425	8.5129	+0.5296	—	+0.0519	9.0944
United Kingdom	10.9273	11.0366	10.7634	14.1467	—	—3.1101	—	11.0366
Total	100.0000	100.9999	98.5000	100.0000	+3.0936	—3.5710	+0.4774	100.0000

Balance to be allocated: — 0.4774

⁽¹⁾ For the new Member States, 56/45ths of the 1973 relative share.
For the original Member States, the balance in proportion to the relative share.

4. Allocation of expenditure, other than that financed by the three new Member States, to the original Member States in accordance with Article 3 (2) of Decision 70/243/ECSC, EEC, Euratom

(in units of account)

	Own resources paid out	Contribution from Member States according to Article 3 (2) scale	Total share of Member States	Relative share (%)
Belgium	215 388 903.22	128 283 066.39	343 671 969.61	7.9267
Germany	861 368 684.58	620 663 659.43	1 482 032 344.01	34.1828
France	562 046 214.10	615 004 112.39	1 177 050 326.49	27.1484
Italy	507 973 998.02	381 076 167.80	889 050 165.82	20.5058
Luxembourg	4 457 239.12	3 773 031.36	8 230 270.48	0.1898
Netherlands	297 860 734.80	137 715 644.80	435 576 379.60	10.0465
Total	2 449 095 773.84	1 886 515 682.17	4 335 611 456.01	100.0000

Denmark	1.4053 %	} of 4 971 478 466.29	69 864 186.89	Total expenditure	4 971 478 466.29
Ireland	0.3484 %		17 320 630.98	Share borne by new Member States	635 867 010.28
United Kingdom	11.0366 %		548 682 192.41	To be borne by original Member States	4 335 611 456.01
	12.7903 %		635 867 010.28		

5. Adjustment of the relative shares of the original Member States for the financial year 1974 in accordance with the first subparagraph of Article 3 (3) of Decision 70/243/ECSC, EEC, Euratom

	Relative share used as reference (1973)	Upper limits (+ 1%)	Lower limits (— 1.5%)	Relative share before adjustment (Table 2)	Difference:		Allocation of balance	Relative share after adjustment
					below the lower limit	above the upper limit		
Belgium	8.1921	8.2740	8.0692	7.9267	+0.1425	—	+0.0701	8.1393
Germany	32.3373	32.6607	31.8522	34.1828	—	—1.5221	—	32.6607
France	27.5776	27.8534	27.1639	27.1484	+0.0155	—	+0.3361	27.5000
Italy	21.1836	21.3954	20.8658	20.5058	+0.3600	—	+0.2082	21.0740
Luxembourg	0.1981	0.2001	0.1951	0.1898	+0.0053	—	+0.0021	0.1972
Netherlands	10.5113	10.6164	10.3536	10.0465	+0.3071	—	+0.0752	10.4288
Total	100.0000	101.0000	98.4998	100.0000	+0.8304	—1.5221	+0.6917	100.0000

Balance to be allocated: — 0.6917

6. Contributions of the Member States to the financing of the budget for the financial year 1974 in accordance with Decision 70/243/ECSC, EEC, Euratom, taking into account the provisions of Articles 127 to 132 of the Act of Accession

(in units of account)

	Allocation of expenditure		Breakdown of revenue	
	% ⁽¹⁾	Amounts	Own resources	Contributions
Belgium	7.0982	352 885 484.49	215 388 903.22	137 496 581.27
Denmark	1.4053	69 864 186.89	52 601 799.02	17 262 387.87
Germany	28.4833	1 416 041 125.99	861 368 684.58	554 672 441.41
France	23.9827	1 192 294 766.13	562 046 214.10	630 248 552.03
Ireland	0.3484	17 320 630.98	17 320 630.98	—
Italy	18.3786	913 688 141.41	507 973 998.02	405 714 143.39
Luxembourg	0.1720	8 550 942.96	4 457 239.12	4 093 703.84
Netherlands	9.0949	452 150 995.03	297 860 734.80	154 290 260.23
United Kingdom	11.0366	548 682 192.41	548 682 192.41	—
Total	100.0000	4 971 478 466.29	3 067 700 396.25	1 903 778 070.04

⁽¹⁾ The percentages calculated in Table 5 for the six original Member States have been adjusted to take account of the enlarged Community of nine.

7 Contributions of the Member States provided for

	(in units of account)					
	Belgium	Germany	France	Italy	Luxembourg	Netherlands
— In Article 200 (1) of the EEC Treaty	11 572-93	41 017-98	41 017-98	41 017-98	292-98	11 572-93
— In Regulation No 130/66/EEC: EAGGF: Guarantee Section	8 612-10	33 397-60	31 696-84	23 832-22	238-32	10 551-17
Total	20 185-03	74 415-58	72 714-82	64 850-20	531-30	22 124-10
						254 821-03

8. Liquid assets

	(in units of account)					
	Payments made in accordance with Article 31 of Financial Regulation 73/91/EECSC, EEC, Euratom		Amounts held by the Commission at the end of the financial year 1973	Established entitlements		Difference (b+c+d-e-f)
	Own resources	Advances		Own resources	Contributions	
a	b	c	d	e	f	g
Belgium	215 388 903-22	97 879 819-76	11 036 466-07	215 388 903-22	137 496 581-27	— 28 580 295-44
Denmark	52 601 799-02	7 855 713-46	6 345 553-56	52 601 799-02	17 262 387-87	— 3 061 120-85
Germany	861 368 684-58	441 015 045-01	23 915 157-30	861 368 684-58	554 672 441-41	— 89 742 239-10
France	562 046 214-10	541 420 547-99	26 930 388-67	562 046 214-10	630 248 552-03	— 61 897 615-37
Ireland	15 495 845-24	— 1 185 514-38	2 493 660-92	17 320 630-98	—	— 516 639-20
Italy	507 973 998-02	329 376 726-64	6 830 164-57	507 973 998-02	405 714 143-39	— 69 487 252-18
Luxembourg	4 457 239-12	3 808 306-97	142 913-74	4 457 239-12	4 093 703-84	— 142 483-13
Netherlands	297 860 734-80	99 896 997-49	9 737 756-21	297 860 734-80	154 290 260-23	— 44 635 506-53
United Kingdom	490 876 690-00	—37 540 008-71	78 978 519-63	548 682 192-41	—	— 16 366 991-49
Total	3 008 070 108-10	1 482 527 634-23	166 450 580-67	3 067 700 396-25	1 903 778 070-04	—314 430 143-29