

II

(Acts whose publication is not obligatory)

COUNCIL

COUNCIL DECISION

of 16 September 1975

giving a discharge to the Commission in respect of the implementation of the budget, the rectifying budget and the supplementary budgets of the European Communities for the financial year 1971

(75/789/Euratom, ECSC, EEC)

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 1971;

Having regard to the report of the Audit Board on the accounts for the financial year 1971, 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 1971 ⁽¹⁾;

Whereas the entry into force on 1 January 1971 of the Treaty ⁽²⁾ of 22 April 1970 amending certain budgetary provisions of the Treaties establishing the European Communities and of the Treaty establishing a single Council and a single Commission of the European Communities and of Decision 70/243/ECSC, EEC, Euratom ⁽³⁾ of 21 April 1970 on the replacement of financial contributions from Member States by the Communities' own resources, necessitated the adoption of a rectifying budget on 1 March 1971 ⁽⁴⁾, with an appropriation of 3 909 810 589 units of account;

Whereas two supplementary budgets ⁽⁵⁾ ⁽⁶⁾ were adopted during the financial year 1971, one of which, although it contained no amended appropriations, increased the number of posts, while the other fixed the new instalments of commitment appropriations and the annual breakdown thereof into research and investment expenditure;

Whereas the Commission made payments relating to appropriations carried over from the financial year 1970 (or previous financial years) from an appropriation of 2 544 732 962 units of account over and above the aforementioned appropriation amounts;

⁽¹⁾ OJ No L 62, 15. 3. 1971, p. 1.

⁽²⁾ OJ No L 2, 2. 1. 1971, p. 1.

⁽³⁾ OJ No L 94, 28. 4. 1970, p. 19.

⁽⁴⁾ OJ No L 62, 15. 3. 1971, p. 261.

⁽⁵⁾ OJ No L 256, 19. 11. 1971, p. 37.

⁽⁶⁾ OJ No L 263, 29. 11. 1971, p. 1.

Whereas certain appropriations available at the close of the financial year 1971 have been carried forward to the financial year 1972;

Whereas the observations and comments in the report of the Audit Board on the accounts for the financial year 1971 contain references to certain

irregularities and mistakes and whereas suitable action should be taken on this matter;

Whereas, however, the general implementation by the Commission of the budgets for the financial year 1971 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 1971 are as set out in Annex I.

Article 2

1. The Council notes that:

(a) total payments made from appropriations for the financial year 1971 (management of own resources) are as follows:

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

(in u.a.)

— Commission	95 624 742.16	
— repayment to Member States of 10 % of amounts paid	85 879 122.18	
— European Parliament	10 638 668.96	
— Council	15 448 367.52	
— Court of Justice	2 419 307.64	210 010 208.46
		<hr/>
2. research and investment expenditure		57 907 931.26
3. European Social Fund		56 472 770.50
4. EAGGF:		
— Guarantee Section	90 000 000.00	
— Guidance Section	—	90 000 000.00
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Total (a)		414 390 910.22

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

— EAGGF: — Guarantee Section	6 605 844.00	
— Guidance Section	39 967 197.00	46 573 041.00
		<hr/>
Total (a) + (b)		<u>460 963 951.22</u>

(c) total appropriations carried over from the financial year 1971 to the financial year 1972 (management of own resources) are as follows:

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

	(in u.a.)	
— Commission	15 749 064.06	
— repayment to Member States of 10 % of the amounts paid	43 730 693.97	
— European Parliament	377 204.44	
— Council	1 249 786.26	
— Court of Justice	75 757.00	61 182 505.73
2. research and investment expenditure		7 102 189.53
3. European Social Fund		—
4. EAGGF:		
— Guarantee Section	1 793 585 945.48	
— Guidance Section	—	
5. food aid		13 177 000.00
	Total (c)	1 875 047 640.74

(d) total appropriations carried over from the financial year 1971 to the financial year 1972, to be financed according to an *ad hoc* scale, are as follows:

— EAGGF: — Guarantee Section	118 081 974.03	
— Guidance Section	163 312 020.00	281 393 994.03
	Total (c) + (d)	2 156 441 634.77

2. The Council notes that the sum of the totals under (1) (a), (b), (c) and (d), viz: 2 617 405 585.99 units of account is to be covered by equivalent revenue as follows:

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

	(in u.a.)	
— by own resources	1 296 098 161.50	
— by financial contributions	923 825 203.70	2 219 923 365.20
— by revenue connected with research and investment activities	7 916 814.33	
— by Member States' contributions to the Euratom complementary programmes (established entitlements)	26 029 063.15	
— by the amount of the Euratom levies allocated to administrative expenditure	18 000 000.00	
— by other miscellaneous revenue	17 569 308.28	69 515 185.76
	Total (a)	2 289 438 550.96

(b) in accordance with Council Regulation No 130/66/EEC ⁽¹⁾ of 26 July 1966 on the financing of the common agricultural policy (financial contributions):

— EAGGF: — Guarantee Section, periods 1966/67, 1967/68 and 1968/69	124 687 818.03	
— Guidance Section	203 279 217.00	327 967 035.03
	Total (a) + (b)	<u>2 617 405 585.99</u>

The calculation of the contribution of the Member States to the financing of the budget for the financial year 1971 is reproduced in Annex II.

3. The Council notes that the amount of payments from appropriations carried over from the financial year 1970 is 1 207 909 587.46 units of account.

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

Article 3

The Council hereby gives a discharge to the Commission in respect of the implementation of the budget, the rectifying budget and the supplementary budgets of the European Communities for the financial year 1971, as shown by the following table:

(in u.a.)

	Balances brought forward from 1970 to 1971	Payments against appropriations brought forward	Amounts carried over from 1971 to 1972 from appropriations brought forward	Cancellations	Total appropriations for the financial year 1971	Commitments at 31 December 1971	Payments made by 31 December 1971	Balances carried forward from 1971 to 1972 ⁽¹⁾	Cancellations
	1	2	3	4	5	6	7	8	9
Administrative and operating expenditure (Titles I to IV)	11 023 933.62	9 306 280.28	—	1 717 653.34	288 604 172.00	270 729 711.55	210 010 208.46	61 182 505.73	17 411 457.81
Research and investment expenditure	14 919 625.40	10 677 448.68	—	4 242 176.72	66 720 056.67	64 642 478.08	57 907 931.26	7 102 189.53	1 709 935.88
European Social Fund	—	—	—	—	56 473 500.00	56 472 770.50	56 472 770.50	—	729.50
EAGGF:									
— Guarantee Section	2 171 768 742.00	1 122 806 906.00		1 048 961 836.00	2 727 137 000.00	1 890 191 789.48	96 605 844.00	1 911 667 919.51	718 863 236.49
— Guidance Section	330 577 660.50	65 118 952.50	258 103 439.00	7 355 269.00	757 830 517.00	199 216 858.00	39 967 197.00	163 312 020.00	554 551 300.00
Food aid	16 443 000.00	—	—	16 443 000.00	13 177 000.00	—	—	13 177 000.00	—
Total	2 544 732 961.52	1 207 909 587.46	258 103 439.00	1 078 719 935.06	3 909 942 245.67	2 481 253 607.61	460 963 951.22	2 156 441 634.77	1 292 536 659.68

⁽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 the Financial Regulation of 25 April 1973 (OJ No L 116, 1. 5. 1973, p. 1).

Done at Brussels, 16 September 1975.

For the Council

The President

M. RUMOR

ANNEX I**Position of the Council referred to in Article 1***Refund of members' expenses* (No 40 of the report)

The Council invites the Economic and Social Committee to take measures to prevent any future double payment of travel expenses and daily allowance.

Action against third parties responsible for accidents (No 194 (b) of the report)

The Council invites the institutions to study the problem of the action to be taken against third parties responsible for accidents in order to recover the remuneration paid to officials during the period of incapacity, with a view to establishing common guidelines which will enable rules on this matter to be drawn up.

ANNEX II

CALCULATION OF THE CONTRIBUTION OF THE MEMBER STATES
TO THE FINANCING OF THE BUDGET FOR THE FINANCIAL YEAR 1971

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

Category of appropriations			Amount (in u.a.)
1. Research and investment expenditure (Chapter XXXIII):			
Payments made	57 907 931.26		
Appropriations carried forward:			
— automatically	6 734 546.82		
— others	367 642.71		65 010 120.79
2. European Social Fund (special Title A)			56 472 770.50
3. EAGGF — Guarantee Section (special Title B)			1 883 585 945.48
4. Administrative operating expenditure (Titles I to IV)			
	<i>Payments made</i>	<i>Appropriations carried forward</i>	
Commission	95 624 742.16	15 749 064.06	
Parliament	10 638 668.96	377 204.44	
Council	15 448 367.52	1 249 786.26	
Court of Justice	2 419 307.64	75 757.00	
	124 131 086.28	17 451 811.76	141 582 898.04
Food aid	—	13 177 000.00	13 177 000.00
5. Refund to the Member States of 10 % of the amount paid (Chapter XIX)			
	85 879 100.18	43 730 693.00	129 609 816.15
Total expenditure			2 289 438 550.96
Category of revenue			Amount (in u.a.)
1. Miscellaneous revenue relating to research and investment activities			7 916 814.33
2. Other miscellaneous revenue			17 569 308.28
3. ECSC levies allocated to administrative expenditure			18 000 000.00
4. Member States' contributions to Euratom complementary programmes (established entitlements)			26 029 063.15 ⁽¹⁾
Total revenue			69 515 185.76
Difference			2 219 923 365.20
⁽¹⁾ Belgium 2 627 219.05, Germany 10 662 520.02, France 1 436 969.93, Italy 7 928 592.82, Luxembourg 50 760.52, Netherlands 3 323 000.81.			

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

(in u.a.)

	Own resources paid out	Contributions from Member States according to scale Article 3 (2)	Total shares of Member States	Relative share %
Belgium	121 940 122.04	62 820 113.85	184 760 235.89	8.3228
Germany	458 894 891.64	303 938 492.02	762 833 383.66	34.3630
France	254 204 490.00	301 167 016.40	555 371 506.40	25.0176
Italy	271 198 149.72	186 612 691.15	457 810 840.87	20.6228
Luxembourg	2 188 440.30	1 847 650.41	3 966 090.71	0.1787
Netherlands	187 742 067.80	67 439 239.87	255 181 307.67	11.4951
Total	1 296 098 161.50	923 825 203.70	2 219 923 365.20	100.0000

3. Adjustment of the relative share of each Member State for the financial year 1971 under Article 3 (3) (1) of Decision 70/243/ECSC, EEC, Euratom

	Revised 1970 reference amount ⁽¹⁾	Upper limits (+ 1 %)	Lower limits (— 1.5 %)	Relative share before adjustment	Difference:		First allocation	Second allocation	Relative share after adjustment
					below the lower limit	above the upper limit			
Belgium	8.2576	8.3402	8.1337	8.3228	—	—	+ 0.0174	—	8.3402
Germany	31.3862	31.7001	30.9154	34.3630	—	— 2.6629	—	—	31.7001
France	28.0800	28.3608	27.6588	25.0176	+ 2.6412	—	—	+ 0.2692	27.9280
Italy	21.6849	21.9017	21.3596	20.6228	+ 0.7368	—	—	+ 0.1668	21.5264
Luxembourg	0.2025	0.2045	0.1995	0.1787	+ 0.0208	—	—	+ 0.0016	0.2011
Netherlands	10.2022	10.3042	10.0492	11.4951	—	— 1.1909	—	—	10.3042
Total	99.8134	100.8115	98.3162	100.0000	+ 3.3988	— 3.8538	+ 0.0174	+ 0.4376	100.0000
Balance to be allocated:					— 0.4550		+ 0.4550		

⁽¹⁾ Revision based on the compromise relating to the calculation of the 1970 reference year.

4. Contributions of the Member States to the financing of the budget for the financial year 1971
in accordance with Decision 70/243/ECSC, EEC, Euratom

	(%)	Allocation of expenditure 1971 according to relative share	Sums paid from own resources	Contributions chargeable to the financial year 1971
Belgium	8.3402	185 146 048.50	121 940 122.04	63 205 926.46
Germany	31.7001	703 717 926.69	458 894 891.64	244 823 035.05
France	27.9280	619 980 197.43	254 204 490.00	365 775 707.43
Italy	21.5264	477 869 583.29	271 198 149.72	206 671 433.57
Luxembourg	0.2011	4 464 265.89	2 118 440.30	2 345 825.59
Netherlands	10.3042	228 745 343.40	187 742 067.80	41 003 275.60
Total	100.0000	2 219 923 365.20	1 296 098 161.50	923 825 203.70

5. Contributions of the Member States provided for in Council Regulation No 130/66/EEC

— EAGGF, *Guarantee Section* periods 1966/67, 1967/68
and 1968/69 (established entitlements)

(in u.a.)

Belgium	9 922 589.94
Germany	38 465 695.59
France	36 664 655.60
Italy	27 319 021.29
Luxembourg	272 992.34
Netherlands	12 042 863.27
Total	<u>124 687 818.03</u>

— EAGGF, *Guidance Section* (established entitlements)

(in u.a.)

Belgium	16 465 616.58
Germany	63 423 115.70
France	65 049 349.44
Italy	41 263 681.04
Luxembourg	406 558.44
Netherlands	16 668 895.80
Total	<u>203 279 217.00</u>