

Official Journal

of the European Communities

Volume 17 No L 347

27 December 1974

English Edition

Legislation

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II

(Acts whose publication is not obligatory)

COUNCIL

FINAL ADOPTION OF SUPPLEMENTARY BUDGET No 1
OF THE EUROPEAN COMMUNITIES
FOR THE FINANCIAL YEAR 1974

(74/639/EEC, Euratom, ECSC)

THE PRESIDENT OF THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Coal and Steel Community, and in particular Article 78A (6) thereof;

Having regard to the Treaty establishing the European Economic Community, and in particular Article 203a (6) thereof;

Having regard to the Treaty establishing the European Atomic Energy Community and in particular Article 177a (6) 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 Financial Regulation of 25 April 1973 ⁽¹⁾ applicable to the general budget of the European Communities, and in particular Articles 1 and 14 thereof;

Having regard to the general budget of the European Communities for the financial year 1974;

Having regard to the preliminary draft amending and supplementary budget No 2 of the European Communities for the financial year 1974, submitted by the Commission;

Having regard to the draft amending and supplementary budget No 1 of the European Communities for the financial year 1974, drawn up by the Council;

Having regard to the resolution of the European Parliament on draft amending and supplementary budget No 1 of the European Communities for the financial year 1974;

Whereas the European Parliament has approved in the aforementioned resolution, without amendments, draft amending and supplementary budget No 1 of the European Communities for the financial year 1974,

⁽¹⁾ OJ No L 116, 1. 5. 1973, p. 1.

HEREBY DECLARES:

Sole Article

Supplementary budget No 1 for the financial year 1974, as set out in the Annex hereto, is finally adopted.

Done at Brussels, 26 November 1974.

The President of the Council

J. LECANUET

COMMISSION

A. REVENUE

The estimated revenue of the Communities is:

Title	Nature of revenue	Revenue in units of account		
		Budget 1974	Second supplementary budget, 1974	New total, financial year 1974
1	Own resources	2 943 687 712	+ 210 070 477	3 153 758 189
2	Surpluses available	p.m.	—	p.m.
3	Portion of proceeds of ECSC levies paid in pursuance of Article 20 of the Treaty of 8 April 1965	18 000 000	—	18 000 000
4	Deductions from staff remuneration	21 617 480		21 617 480
5	Contributions	2 086 708 381	— 64 563 429	2 022 144 952
9	Miscellaneous revenue	9 452 350		9 452 350
	Grand Total	5 079 465 923	+ 145 507 048	5 224 972 971

COMMISSION

A. THE COMMUNITIES' RESOURCES

TITLE 1

OWN RESOURCES

CHAPTER 10 — LEVIES, PREMIUMS, SUPPLEMENTARY OR COMPENSATORY AMOUNTS, ADDITIONAL AMOUNTS OR PART AMOUNTS AND OTHER DUTIES ESTABLISHED BY THE INSTITUTIONS OF THE COMMUNITIES IN RESPECT OF TRADE WITH NON-MEMBER COUNTRIES WITHIN THE FRAMEWORK OF THE COMMON AGRICULTURAL POLICY (ARTICLE 2 (a) OF THE COUNCIL DECISION OF 21 APRIL 1970)

Article	Item	Heading	Revenue in units of account		
			Budget 1974	Second supplementary budget, 1974	New total, financial year 1974
100		CHAPTER 10			
		<i>Levies, premiums, supplementary or compensatory amounts, additional amounts or part-amounts, and other duties established by the institutions of the Communities in respect of trade with non-member countries within the framework of the common agricultural policy (Article 2 (a) of the Council Decision of 21 April 1970)</i>			
	1000	Belgium	25 200 000	— 16 200 000	9 000 000
	1001	Germany	122 300 000	— 41 300 000	81 000 000
	1002	France	31 700 000	+ 32 300 000	64 000 000
	1003	Italy	39 400 000	+ 23 600 000	63 000 000
	1004	Luxembourg	200 000	— 100 000	100 000
	1005	Netherlands	55 500 000	— 33 500 000	22 000 000
	1006	Denmark	2 688 000	— 1 232 000	1 456 000
	1007	Ireland	784 000	—	784 000
	1008	United Kingdom	24 080 000	—	24 080 000
		Article 100 — Total	301 852 000	— 36 432 000	265 420 000
		CHAPTER 10 — TOTAL	301 852 000	— 36 432 000	265 420 000

COMMISSION

A. THE COMMUNITIES' RESOURCES

TITLE 1

OWN RESOURCES

CHAPTER 10 — LEVIES, PREMIUMS, SUPPLEMENTARY OR COMPENSATORY AMOUNTS, ADDITIONAL AMOUNTS OR PART AMOUNTS AND OTHER DUTIES ESTABLISHED BY THE INSTITUTIONS OF THE COMMUNITIES IN RESPECT OF TRADE WITH NON-MEMBER COUNTRIES WITHIN THE FRAMEWORK OF THE COMMON AGRICULTURAL POLICY (ARTICLE 2 (a) OF THE COUNCIL DECISION OF 21 APRIL 1970)

Article	Item	Remarks

COMMISSION

CHAPTER 11 — CONTRIBUTIONS AND OTHER DUTIES PROVIDED FOR WITHIN THE FRAMEWORK OF THE COMMON ORGANIZATION OF THE MARKETS IN SUGAR (ARTICLE 2 (a) OF THE COUNCIL DECISION OF 21 APRIL 1970)

CHAPTER 12 — CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2 (b) OF THE COUNCIL DECISION OF 21 APRIL 1970

Article	Item	Heading	Revenue in units of account		
			Budget 1974	Second supplementary budget, 1974	New total, financial year 1974
110		CHAPTER 11			
		<i>Contributions and other duties provided for within the framework of the common organization of the markets in sugar (Article 2 (a) of the Council Decision of 21 April 1970)</i>			
	1100	Belgium	10 600 000	— 4 100 000	6 500 000
	1101	Germany	46 100 000	— 24 500 000	21 600 000
	1102	France	59 900 000	— 33 900 000	26 000 000
	1103	Italy	10 200 000	— 700 000	9 500 000
	1104	Luxembourg	—	—	—
	1105	Netherlands	10 900 000	— 5 300 000	5 600 000
	1106	Denmark	8 288 000	— 6 440 000	1 848 000
	1107	Ireland	1 568 000	—	1 568 000
	1108	United Kingdom	4 704 000	—	4 704 000
		<i>Article 110 — Total</i>	152 260 000	— 74 940 000	77 320 000
120		CHAPTER 11 — TOTAL	152 260 000	— 74 940 000	77 320 000
		CHAPTER 12			
		<i>Customs duties and other duties referred to in Article 2 (b) of the Council Decision of 21 April 1970</i>			
	1200	Belgium	173 150 000	+ 39 287 500	212 437 500
	1201	Germany	733 200 000	+ 37 100 000	770 300 000
	1202	France	434 800 000	+ 72 825 000	507 625 000
	1203	Italy	346 425 000	+ 90 762 500	437 187 500
	1204	Luxembourg	4 350 000	— 162 500	4 187 500
	1205	Netherlands	222 700 000	+ 45 975 000	268 675 000
	1206	Denmark	34 888 000	+ 19 089 000	53 977 000
	1207	Ireland	15 127 634	+ 506 946	15 634 580
	1208	United Kingdom	524 935 078	+ 16 059 031	540 994 109
		<i>Article 120 — Total</i>	2 489 575 712	+ 321 442 477	2 811 018 189
		CHAPTER 12 — TOTAL	2 489 575 712	+ 321 442 477	2 811 018 189

COMMISSION

CHAPTER 11 — CONTRIBUTIONS AND OTHER DUTIES PROVIDED FOR WITHIN THE FRAMEWORK OF THE COMMON ORGANIZATION OF THE MARKETS IN SUGAR (ARTICLE 2 (a) OF THE COUNCIL DECISION OF 21 APRIL 1970)

CHAPTER 12 — CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2 (b) OF THE COUNCIL DECISION OF 21 APRIL 1970

Article	Item	Remarks

COMMISSION

CHAPTER 13 — VALUE ADDED TAX

CHAPTER 19 — OTHER OWN RESOURCES

Article	Item	Heading	Revenue in units of account		
			Budget 1974	Second supplementary budget, 1974	New total, financial year 1974
130		CHAPTER 13			
		<i>Value added tax</i>	—	—	—
		CHAPTER 13 — TOTAL	—	—	—
190		CHAPTER 19			
		<i>Other own resources</i>			
		1900 Denmark	—	—	—
		1901 Ireland	—	—	—
		1903 United Kingdom	—	—	—
		<i>Article 190 — Total</i>	—	—	—
		CHAPTER 19 — TOTAL	—	—	—
		Title 1 — Total	2 943 687 712	+ 210 070 477	3 153 758 189
		Title 2 — Total	p.m.	—	p.m.
		Title 3 — Total	18 000 000	—	18 000 000
		Title 4 — Total	21 617 480	—	21 617 480

COMMISSION

TITLE 13 — VALUE ADDED TAX

TITLE 19 — OTHER OWN RESOURCES

Article	Item	Remarks

COMMISSION

B. CONTRIBUTIONS

TITLE 5

CONTRIBUTIONS

CHAPTER 50 — CONTRIBUTIONS PROVIDED FOR IN ARTICLE 4 (2) OR (3) OF THE DECISION OF 21 APRIL 1970 ON THE REPLACEMENT OF FINANCIAL CONTRIBUTIONS FROM MEMBER STATES BY THE COMMUNITIES' OWN RESOURCES

Article	Item	Heading	Revenue in units of account		
			Budget 1974	Second supplementary budget, 1974	New total, financial year 1974
500		CHAPTER 50			
		<i>Contributions provided for in Article 4 (2) or (3) of the Decision of 21 April 1970 on the replacement of financial contributions of Member States by the Communities' own resources</i>			
	5000	Belgium	—	—	—
	5001	Denmark	—	—	—
	5002	Germany	—	—	—
	5003	France	—	—	—
	5004	Ireland	—	—	—
	5005	Italy	—	—	—
	5006	Luxembourg	—	—	—
	5007	Netherlands	—	—	—
	5009	United Kingdom	—	—	—
		<i>Article 500 — Total</i>	—	—	—
		CHAPTER 50 — TOTAL	—	—	—

COMMISSION

B. CONTRIBUTIONS

TITLE 5

CONTRIBUTIONS

CHAPTER 50 — CONTRIBUTIONS PROVIDED FOR IN ARTICLE 4 (2) OR (3) OF THE DECISION OF 21 APRIL 1970 ON THE REPLACEMENT OF FINANCIAL CONTRIBUTIONS FROM MEMBER STATES BY THE COMMUNITIES' OWN RESOURCES

Article	Item	Remarks

COMMISSION

CHAPTER 51 — CONTRIBUTIONS PROVIDED FOR IN ARTICLES 3 (4) AND 4 (6) RESPECTIVELY OF THE DECISION OF 21 APRIL 1970 ON THE REPLACEMENT OF FINANCIAL CONTRIBUTIONS FROM MEMBER STATES BY THE COMMUNITIES' OWN RESOURCES

CHAPTER 52 — CONTRIBUTIONS PROVIDED FOR IN ARTICLE 7 OF REGULATION (EEC) No 728/70 ON THE FINANCING OF EAGGF EXPENDITURE — GUIDANCE SECTION

Article	Item	Heading	Revenue in units of account		
			Budget 1974	Second supplementary budget, 1974	New total, financial year 1974
510		CHAPTER 51			
		<i>Contributions provided for in Articles 3 (4) and 4 (6) respectively of the Decision of 21 April 1970 on the replacement of financial contributions of Member States by the Communities' own resources</i>			
	5100	Belgium	438 968·97	—	438 968·97
	5101	Germany	4 284 976·23	—	4 284 976·23
	5102	France	657 161·13	—	657 161·13
	5103	Italy	622 811·87	—	622 811·87
	5104	Luxembourg	7 966·88	—	7 966·88
	5105	Netherlands	3 327 917·98	—	3 327 917·98
	5106	Denmark	64 687·50	—	64 687·50
	5107	Ireland	16 154·96	—	16 154·96
	5108	United Kingdom	508 964·48	—	508 964·48
		Article 510 — Total	9 929 610·00	—	9 929 610·00
520		CHAPTER 51 — TOTAL	9 929 610·00	—	9 929 610·00
		CHAPTER 52			
		<i>Contributions provided for in Article 7 of Regulation (EEC) No 728/70 on the financing of EAGGF expenditure</i>			
	5200	Belgium	—	—	—
	5201	Germany	—	—	—
	5202	France	—	—	—
	5203	Italy	—	—	—
	5204	Luxembourg	—	—	—
	5205	Netherlands	—	—	—
		Article 520 — Total	—	—	—
		CHAPTER 52 — TOTAL	—	—	—

COMMISSION

CHAPTER 51 — CONTRIBUTIONS PROVIDED FOR IN ARTICLES 3 (4) AND 4 (6) RESPECTIVELY OF THE DECISION OF 21 APRIL 1970 ON THE REPLACEMENT OF FINANCIAL CONTRIBUTIONS FROM MEMBER STATES BY THE COMMUNITIES' OWN RESOURCES

CHAPTER 52 — CONTRIBUTIONS PROVIDED FOR IN ARTICLE 7 OF REGULATION (EEC) No 728/70 ON THE FINANCING OF EAGGF EXPENDITURE — GUIDANCE SECTION

Article	Item	Remarks

COMMISSION

CHAPTER 53 — CONTRIBUTIONS PROVIDED FOR IN REGULATION No 130/66/EEC ON THE FINANCING OF THE COMMON AGRICULTURAL POLICY — GUARANTEE SECTION

CHAPTER 54 — CONTRIBUTIONS PROVIDED FOR IN REGULATION No 130/66/EEC ON THE FINANCING OF THE COMMON AGRICULTURAL POLICY — GUIDANCE SECTION

Article	Item	Heading	Revenue in units of account		
			Budget 1974	Second supplementary budget, 1974	New total, financial year 1974
530		CHAPTER 53			
		<i>Contributions provided for in Regulation No 130/66/EEC on the financing of the common agricultural policy — Guarantee Section</i>			
	5300	Belgium	238 500	—	238 500
	5301	Germany	924 900	—	924 900
	5302	France	877 800	—	877 800
	5303	Italy	660 000	—	660 000
	5304	Luxembourg	6 600	—	6 600
	5305	Netherlands	292 200	—	292 200
		<i>Article 530 — Total</i>	3 000 000	—	3 000 000
		CHAPTER 53 — TOTAL	3 000 000	—	3 000 000
540		CHAPTER 54			
		<i>Contributions provided for in Regulation No 130/66/EEC on the financing of the common agricultural policy — Guidance Section</i>			
	5400	Belgium	—	—	—
	5401	Germany	—	—	—
	5402	France	—	—	—
	5403	Italy	—	—	—
	5404	Luxembourg	—	—	—
	5405	Netherlands	—	—	—
		<i>Article 540 — Total</i>	—	—	—
		CHAPTER 54 — TOTAL	—	—	—

COMMISSION

CHAPTER 53 — CONTRIBUTIONS PROVIDED FOR IN REGULATION No 130/66/EEC ON THE FINANCING OF THE COMMON AGRICULTURAL POLICY — GUARANTEE SECTION

CHAPTER 54 — CONTRIBUTIONS PROVIDED FOR IN REGULATION No 130/66/EEC ON THE FINANCING OF THE COMMON AGRICULTURAL POLICY — GUIDANCE SECTION

Article	Item	Remarks

COMMISSION

CHAPTERS 55 AND 56 — CONTRIBUTIONS PROVIDED FOR IN ARTICLES 3 (2) AND (3) OF THE DECISION OF 21 APRIL 1970 ON THE REPLACEMENT OF FINANCIAL CONTRIBUTIONS FROM MEMBER STATES BY THE COMMUNITIES' OWN RESOURCES

Article	Item	Heading	Revenue in units of account		
			Budget 1974	Second supplementary budget, 1974	New total, financial year 1974
550		CHAPTER 55			
		<i>Contributions provided for in Article 3 (2) and (3) of the Decision of 21 April 1970 on the replacement of financial contributions from Member States by the Communities' own resources</i>			
	5500	Belgium	144 193 897	— 7 444 409	136 749 488
	5501	Germany	526 963 343	+ 70 131 376	597 094 719
	5502	France	692 528 592	— 36 949 530	655 579 062
	5503	Italy	517 569 825	— 87 166 307	430 403 518
	5504	Luxembourg	4 218 326	+ 291 685	4 510 011
	5505	Netherlands	163 313 250	+ 5 945 946	169 259 196
		<i>Article 550 — Total</i>	2 048 787 233	— 55 191 239	1 993 595 994
		CHAPTER 55 — TOTAL	2 048 787 233	— 55 191 239	1 993 595 994
560		CHAPTER 56			
		<i>Other contributions</i>			
	5600	Denmark	24 641 538	— 9 372 190	15 269 348
	5601	Ireland	—	—	—
	5603	United Kingdom	—	—	—
		<i>Article 560 — Total</i>	24 641 538	— 9 372 190	15 269 348
		CHAPTER 56 — TOTAL	24 641 538	— 9 372 190	15 269 348

COMMISSION

CHAPTERS 55 AND 56 — CONTRIBUTIONS PROVIDED FOR IN ARTICLE 3 (2) AND (3) OF THE DECISION OF 21 APRIL 1970 ON THE REPLACEMENT OF FINANCIAL CONTRIBUTIONS FROM MEMBER STATES BY THE COMMUNITIES' OWN RESOURCES

Article	Item	Remarks
550		The detailed figures and calculations for these contributions are shown in the tables annexed hereto.
560		The detailed figures and calculations for these contributions are shown in the tables annexed hereto.

COMMISSION

CHAPTER 59 — OTHER CONTRIBUTIONS

Article	Item	Heading	Revenue in units of account		
			Budget 1974	Second supplementary budget, 1974	New total, financial year 1974
590		CHAPTER 59			
		<i>Contributions provided for in Article 200 (1) of the EEC Treaty (financing of administrative expenditure)</i>			
	5900	Belgium 7.9 %	27 650	—	27 650
	5901	Germany 28.0 %	98 000	—	98 000
	5902	France 28.0 %	98 000	—	98 000
	5903	Italy 28.0 %	98 000	—	98 000
	5904	Luxembourg 0.2 %	700	—	700
	5905	Netherlands 7.9 %	27 650	—	27 650
		<i>Article 590 — Total</i>	350 000	—	350 000
591		<i>Contributions provided for in Article 5 of Council Regulation (EEC) No 2052/69 on the financing of food aid</i>			
	5910	Belgium	—	—	—
	5911	Germany	—	—	—
	5912	France	—	—	—
	5913	Italy	—	—	—
	5914	Luxembourg	—	—	—
	5915	Netherlands	—	—	—
		<i>Article 591 — Total</i>	—	—	—
		CHAPTER 59 — TOTAL	350 000	—	350 000
		Title 5 — Total	2 086 708 381	— 64 563 429	2 022 144 952
		Title 9 — Total	9 452 350	—	9 452 350
		GRAND TOTAL	5 079 465 923	+ 145 507 048	5 224 972 971

COMMISSION

CHAPTER 59 — OTHER CONTRIBUTIONS

Article	Item	Remarks

B. CALCULATION OF THE RELATIVE SHARE OF EACH MEMBER STATE

I. <i>Establishing the appropriations to be covered</i>	Table 1
II. <i>Estimate of own resources</i>	Table 2A Table 2B
III. <i>Details of the calculation of own resources and contributions</i>	
1. Establishing the relative share of the three new Member States	Table 3 Table 4 Table 5 Table 6
2. Establishing the relative share of the six original Member States	Table 7 Table 8
3. Final calculation of the contributions to be paid by the Member States	Table 9
IV. <i>Annexes</i>	
(Series of tables showing the reference figures used for the calculations under heading III above)	Tables A to F

I. ESTABLISHING THE APPROPRIATIONS TO BE COVERED

TABLE 1

Appropriations to be covered during the financial year 1974 in accordance with Article 3 (2) and (3) of the Decision of 21 April 1970 relating to own resources and Article 10 of the Treaty 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 Articles 129 and 130 of the Treaty of Accession

(in units of account)

A. Category of appropriations	General budget 1974	
	Original figures	Figures amended to include supplementary budget
1. Appropriations for administrative and operational expenditure (Titles 1 to 4 and Chapters 98 and 99)	398 023 333	398 023 333
2. Appropriations for expenditure on Euratom research and investment (Chapter 33)	84 107 919	84 107 919
(Chapter 98)	1 715 900	1 715 900
3. (a) European Social Fund (Chapters 50 to 54)	327 800 000	327 800 000
(b) European Regional Development Fund (Chapters 55 and 56)	p.m.	p.m.
4. EAGGF — Guarantee Section (Titles 6 and 7)	3 510 100 000	3 510 100 000
— Guidance Section (Title 8)	325 000 000	325 000 000
— Guidance Section (re-entry)	p.m.	p.m.
5. Appropriations for food aid (Chapter 90)	135 000 000	135 000 000
6. Appropriations earmarked for emergency projects (Chapter 94)	—	124 500 000
	4 781 747 152	4 906 247 152
7. Repayment to the Member States of 10% of amounts paid by way of own resources (Chapter 29)	294 368 771	315 375 819
	5 076 115 923	5 221 622 971
8. Re-entries to be financed according to special scale	3 350 000	3 350 000
Total expenditure	5 079 465 923	5 224 972 971

<i>(in units of account)</i>		
B. Category of revenue	General budget 1974	
	Original figures	Figures amended to include supplementary budget
1. Miscellaneous revenue:		
— concerning the general budget	25 703 830	25 703 830
— concerning research and investment	5 366 000	5 366 000
2. Contributions of the Member States to additional Euratom programmes	9 929 610	9 929 610
3. ECSC levies allocated to administrative expenditure	18 000 000	18 000 000
	58 999 440	58 999 440
4. Contributions to cover the re-entries mentioned in point 8 above	3 350 000	3 350 000
Total expenditure	62 349 440	62 349 440
5. Appropriations to be covered pursuant to the Decision of 21 April 1970	5 017 116 483	5 162 623 531

II. ESTIMATE OF OWN RESOURCES

TABLE 2 A

FINANCIAL YEAR 1974

Estimate of own resources to be paid by each Member State

(in units of account)

Member State	Agricultural levies		Common Customs Tariff duties	Reference amount (1 + 2 + 3) × 0.875	Customs duties to be remitted = 4 — (1 + 2)
	Levies on sugar	Other levies			
	1	2	3	4	5
Belgium	6 500 000	9 000 000	245 000 000	227 937 500	212 437 500
Germany	21 600 000	81 000 000	895 000 000	872 900 000	770 300 000
France	26 000 000	64 000 000	593 000 000	597 625 000	507 625 000
Italy	9 500 000	63 000 000	510 000 000	509 687 500	437 187 500
Luxembourg	—	100 000	4 800 000	4 287 500	4 187 500
Netherlands	5 600 000	22 000 000	311 000 000	296 275 000	268 675 000
Total	69 200 000	239 100 000	2 558 800 000	2 508 712 500	2 200 412 500

TABLE 2 B

FINANCIAL YEAR 1974

(in units of account)

Type of resource	Denmark	Ireland	United Kingdom	Total
1. Levies on sugar	3 300 000	2 800 000	8 400 000	14 500 000
2. Agricultural levies	2 600 000	1 400 000	43 000 000	47 000 000
3. Customs duties	111 000 000	288 000 000	6 936 000 000	7 335 000 000
	116 900 000	292 200 000	6 987 400 000	7 396 500 000
4. Reference amounts (1 + 2 + 3) × 0.875	102 287 500	255 675 000	6 113 975 000	6 471 937 500
5. Applying Article 3 (3) of the Decision of 21 April 1970 and Article 130 of the Act of Accession	57 281 000	17 986 580	569 778 109	645 045 689
<i>Breakdown</i>				
(a) Levies on sugar	(1 848 000)	(1 568 000)	(4 704 000)	(8 120 000)
(b) Agricultural levies	(1 456 000)	(784 000)	(24 080 000)	(26 320 000)
(c) Customs duties	(53 977 000)	(15 634 580)	(540 994 109)	(610 605 689)

Total of own resources to be remitted = Tables 2 A and B: 3 153 758 189

Note on Table 2 B

Where Ireland and the United Kingdom are concerned, the own resources seen to result from the 'reference amount' (point 4), exceed by far the sums actually due from those two countries despite the fact that the 'abatement factor' has been applied (cf. Article 130 of the Treaty of Accession).

This being so, the amount of own resources to be paid (point 5) has been fixed on the basis of the maximum permissible relative share for those two countries (Article 3 (3) of the Decision of 21 April 1970 and Article 130 of the Treaty of Accession) applied to the total outlay.

Example, Ireland:

— Ireland's relative share in 1973	0.2772 %
— conversion of 1973 'abatement factor' (45 %) to 1974 factor (56 %)	
$\frac{56}{45} \times 0.2772$	= 0.34496 %
— upper limit of bracket laid down in Article 3 (3) of the Decision of 21 April 1970 (+ 1 %)	0.3484 %
— own resources to be paid	
$\frac{0.3484}{100} \times 5\,162\,623\,531$	= 17 986 580 u.a.

(This assumption is borne out in the tables which follow).

The breakdown which appears under points 5 (a), (b) and (c) is obtained by applying the single 'abatement factor' of 56 % to sugar levies (point 1) and the agricultural levies (point 2). It is thus customs duties which make up the difference between the global sum to be paid and the total of the two figures just mentioned.

III. DETAILS OF THE CALCULATION OF OWN RESOURCES AND CONTRIBUTIONS

1. ESTABLISHING THE RELATIVE SHARE OF THE THREE NEW MEMBER STATES

TABLE 3
FINANCIAL YEAR 1974

Distribution of expenditure not covered by own resources

Expenditure	5 162 623 531
Own resources to be paid (Table 2)	3 153 758 189
Difference to be covered by contributions from the Member States	2 008 865 342

(in units of account)

Member State	Contribution of the Member States according to the scales laid down in Articles 3 (2) and 129, Articles 129 and 130 of the Act of Accession			
	Amount (1)	%	Amount (2)	%
Belgium	106 017 869	5.2775	119 475 257	5.9474
Denmark	49 418 087	2.4600	27 674 129	1.3776
Germany	512 937 650	25.5337	578 048 993	28.7749
France	508 261 011	25.3009	572 777 731	28.5125
Ireland	12 254 079	0.6100	6 862 284	0.3416
Italy	314 933 837	15.6772	354 910 258	17.6672
Luxembourg	3 117 759	0.1552	3 513 505	0.1749
Netherlands	113 812 266	5.6655	128 260 026	6.3847
United Kingdom	388 112 784	19.3200	217 343 159	10.8192
Total	2 008 865 342	100.0000	2 008 865 342	100.0000

As in Table 2 B (point 4), the contributions have been distributed the first time without applying the coefficient of abatement (column 1).

As against this, the contributions have in the second column been distributed on the basis of the scale obtained from the following operations:

- for the new Member States, the scale of Article 129 of the Act of Accession is reduced to 56 % (Article 130);
- for the original Member States, the difference between 100 % and the part covered by the new Member States is distributed in proportion to the scale of Article 3 (2) of the Decision of 21 April 1970.

TABLE 4
FINANCIAL YEAR 1974

Establishing the relative share of the Member States before adjustment

(in units of account)

Member State	Own resources to be paid (Table 2)	Contributions due (column 2 of Table 3)	Total (columns 1 + 2)	Relative share before adjustment %
	1	2	3	4
Belgium	227 937 500	119 475 257	347 412 757	6.7294
Denmark	57 281 000	27 674 129	84 955 129	1.6456
Germany	872 900 000	578 048 993	1 450 948 993	28.1049
France	597 625 000	572 777 731	1 170 402 731	22.6707
Ireland	17 986 580	6 862 284	24 848 864	0.4813
Italy	509 687 500	354 910 258	864 597 758	16.7473
Luxembourg	4 287 500	3 513 505	7 801 005	0.1511
Netherlands	296 275 000	128 260 026	424 535 026	8.2232
United Kingdom	569 778 109	217 343 159	787 121 268	15.2465
Total	3 153 758 189	2 008 865 342	5 162 623 531	100.0000

The appropriations of Table 1 are first covered by own resources, and then by the financial contributions. The total for each Member State so obtained gives the relative share shown in column 4; this is subsequently adjusted in accordance with the provisions of Article 3 (3), first subparagraph, of the Decision of 21 April 1970.

TABLE 5

FINANCIAL YEAR 1974

Adjustment of the relative share of the new Member States for the financial year 1974

Article 3 (3) (1) of the Decision of 21 April 1970

Member State	Relative share for reference (1)	Upper limit + 1 %	Lower limit - 1.5 %	Relative share before adjustment (2)	Differences		First distribution	Second distribution	Relative share after adjustment %
					Below the lower limit	Above the upper limit			
	1	2	3	4	5	6	7	8	9
Belgium	7.1563	7.2279	7.0490	6.7294	+ 0.3196	—	—	+ 0.0484	7.0974
Denmark	1.3914	1.4053	1.3705	1.6456	—	- 0.2403	—	—	1.4053
Germany	28.2328	28.5151	27.8093	28.1049	—	—	+ 0.4102 (3)	—	28.5151
France	24.0922	24.3331	23.7308	22.6707	+ 1.0601	—	—	+ 0.2320	23.9628
Ireland	0.3450	0.3484	0.3398	0.4813	—	- 0.1329	—	—	0.3484
Italy	18.5137	18.6988	18.2360	16.7473	+ 1.4887	—	—	+ 0.1438	18.3798
Luxembourg	0.1732	0.1750	0.1707	0.1511	+ 0.0196	—	—	+ 0.0014	0.1721
Netherlands	9.1680	9.2597	9.0305	8.2232	+ 0.8073	—	—	+ 0.0520	0.0825
United Kingdom	10.9273	11.0366	10.7634	15.2465	—	- 4.2099	—	—	11.0366
	100.0000	100.9999	98.5000	100.0000	+ 3.6953	- 4.5831	+ 0.4102	+ 0.4776	100.0000
Balance to be distributed:					- 0.8878		+ 0.8878		

(1) For the new Member States: $\frac{56}{45}$ of the relative share for 1973 (see Annex A).

For the original Member States: the remainder proportional to the relative share for 1973 (see Annex B). The reduction envisaged in Article 130 of the Act of Accession brings the share of the new Member States to a certain percentage of the figure which would be obtained by applying the Decision of 21 April 1970; this percentage is 45 % for 1973 and 56 % for 1974. The relative share in the first column of Annex A is raised from 45 hundredths to 56 hundredths.

(2) Cf. Table 4, column 4.

(3) Germany reaches the upper limit.

TABLE 6

FINANCIAL YEAR 1974

Contribution of the new Member States towards financing the 1974 budget

Member State	Relative shares of the States after adjustment		Breakdown of relative shares into	
	%	Amount (in u.a.)	Own resources (in u.a.)	Contributions (in u.a.)
Denmark	1.4053	72 550 348	57 281 000	15 269 348
Ireland	0.3484	17 986 580	17 986 580	—
United Kingdom	11.0366	569 778 109	569 778 109	—
Total	12.7903	660 315 037	645 045 689	15 269 348
Budget Total	100.0000	5 162 623 531	3 153 758 189	2 008 865 342

Tables 3 to 5 were used solely to check the hypothesis that the figures for the new Member States would be at the top end of the possible range.

2. ESTABLISHING THE RELATIVE SHARE OF THE SIX ORIGINAL MEMBER STATES

TABLE 7

FINANCIAL YEAR 1974

A. Establishing the contributions to be paid by the six original Member States

Total amount of own resources from the Member States (Table 2)	3 153 758 189
Contributions to be paid by one new Member State (Table 6)	15 269 348
	3 169 027 537
Total expenditure	— 5 162 623 531
Contributions to be paid by the original Member States	1 993 595 994

B. Establishing the relative share of the six original Member States before adjustment

Member State	Contribution of the Member States ⁽¹⁾	Own resources to be remitted (Table 2 A)	Total of shares of Member States	Relative share %
Belgium	135 564 528	227 937 500	363 502 028	8.0737
Germany	655 893 082	872 900 000	1 528 793 082	33.9558
France	649 912 294	597 625 000	1 247 537 294	27.7088
Italy	402 706 391	509 687 500	912 393 891	20.2650
Luxembourg	3 987 192	4 287 500	8 274 692	0.1838
Netherlands	145 532 507	296 275 000	441 807 507	9.8129
Total	1 993 595 994	2 508 712 500	4 502 308 494	100.0000

⁽¹⁾ Scale of Article 3 (2) of the Decision of 21 April 1970.

N.B. This table, covering the original Member States, is similar to Tables 3 and 4 covering the new Member States; its expenditure figure shown is the total of the expenditure to be covered less the share borne by the new Member States.

[illegible]

3. FINAL CALCULATION OF THE CONTRIBUTIONS TO BE PAID BY THE MEMBER STATES

TABLE 9

FINANCIAL YEAR 1974

Contributions of the Member States towards financing the budget, excluding the amounts financed according to special scales

(in units of account)

Member State	Relative share of Member States after adjustment		Breakdown of the modified relative shares into		Relative share of the Nine
	% ⁽¹⁾	Amount	Own resources	Contributions	
Belgium	8.1000	364 686 988	227 937 500	136 749 488	7.0640
Germany	32.6498	1 469 994 719	872 900 000	597 094 719	28.4738
France	27.8347	1 253 204 062	597 625 000	655 579 062	24.2745
Italy	20.8802	940 091 018	509 687 500	430 403 518	18.2096
Luxembourg	0.1954	8 797 511	4 287 500	4 510 011	0.1704
Netherlands	10.3399	465 534 196	296 275 000	169 259 196	9.0174
Total	100.0000	4 502 308 494	2 508 712 500	1 993 595 994	87.2097
Denmark		72 550 348	57 281 000	15 269 348	1.4053
Ireland		17 986 580	17 986 580	—	0.3484
United Kingdom		569 778 109	569 778 109	—	11.0366
Grand Total		5 162 623 531	3 153 758 189	2 008 865 342	100.0000

⁽¹⁾ Cf. Table 8, last column.

⁽²⁾ Cf. Table 6, first column.

IV. ANNEXES

(Series of tables showing the reference figures used for the calculations under heading III)

ANNEX A

Contributions of the new Member States towards financing the 1973 budget ⁽¹⁾*(in units of account)*

Member State	Relative share of the States after adjustment		Breakdown of relative shares into	
	%	Amount	Own resources	Contributions
Denmark	1.1181	54 888 150	29 936 250	24 951 900
Ireland	0.2772	13 607 902	13 607 902	—
United Kingdom	8.7809	431 059 261	431 059 261	—
Total contribution of the Three	10.1762	499 555 313	474 603 413	24 951 900
Budget Total	100.0000	4 909 055 578	2 604 678 413	2 304 377 165

⁽¹⁾ This table is taken from the 1973 budget and shows the basis of reference for column 1 of Table 5.

ANNEX B

Contributions of the original Member States towards financing the budget, excluding the amounts financed according to special scales ⁽¹⁾

1973 budget

(in units of account)

Member State	Relative share of the Member States after adjustment		Breakdown of the modified relative shares into		Relative share of the Nine %
	%	Amount	Own resources	Contributions	
Belgium	8.1940	361 314 452	174 750 000	186 564 452	7.3602
Germany	32.3265	1 425 437 103	770 250 000	655 187 103	29.0369
France	27.5855	1 216 382 696	457 500 000	758 882 696	24.7783
Italy	21.1982	934 734 685	372 000 000	562 734 685	19.0410
Luxembourg	0.1984	8 748 448	3 075 000	5 673 448	0.1782
Netherlands	10.4974	462 882 881	352 500 000	110 382 881	9.4292
Total	100.0000	4 409 500 265	2 130 075 000	2 279 425 265	89.8238
Total contribution of the Three	—	499 555 313	474 603 413	24 951 900	10.1762
Grand Total	—	4 909 055 578	2 604 678 413	2 304 377 165	100.0000

⁽¹⁾ This table is taken from the 1973 budget and shows the basis of reference for column 1 of Table 5.

ANNEX C

Table showing the relative share of each original Member State to be taken as the 1970 reference for the purposes of applying Article 3 (3) of the Decision of 21 April 1970, on the basis of the revenue and expenditure account for the financial year 1970 ⁽¹⁾

(in units of account)

Category of appropriations	Actual contribution to the 1970 budget	Breakdown of contributions between the Member States					
		Belgium	Germany	France	Italy	Luxembourg	Netherlands
1. Appropriations for Euratom research and investment budget (Article 3 (3), second subparagraph (a))	28 389 267	2 810 538 9.9 %	8 516 780 30 %	8 516 780 30 %	6 529 531 23 %	56 779 0.2 %	1 958 859 6.9 %
2. <i>Idem</i> , European Social Fund (Article 3 (3), second subparagraph (b))	37 041 701	3 259 670 8.8 %	11 853 344 32 %	11 853 344 32 %	7 408 341 20 %	74 083 0.2 %	2 592 919 7 %
3. <i>Idem</i> , EAGGF ⁽²⁾ (Article 3 (3), second subparagraph (c)):		8.25 %	31.5 %	28 %	21.5 %	0.2 %	10.35 %
— Guarantee Section	2 369 780 000	195 506 850	746 480 700	663 538 400	509 502 700	4 739 560	245 272 230
— Guidance Section	285 000 000	23 512 500	89 775 000	79 800 000	61 275 000	570 000	29 497 500
4. Appropriations relating to (Article 3 (3), second subparagraph (d)):							
— administrative expenditure (Titles I to VI)	88 276 973	6 973 881 7.9 %	24 717 552 28 %	24 717 552 28 %	24 717 552 28 %	176 555 0.2 %	6 973 881 7.9 %
— food aid	16 443 000	1 256 245 7.64 %	4 998 672 30.4 %	4 998 672 30.4 %	3 551 688 21.6 %	108 524 0.66 %	1 529 199 9.3 %
Total	2 824 930 941	233 319 684	886 342 048	793 424 748	612 984 812	5 725 501	287 824 588
Relative share of each Member State in %		8.2593	31.3757	28.0865	21.6991	0.2027	10.1887

⁽¹⁾ Provisional calculation.

⁽²⁾ For the EAGGF, the total contributions are lower than those given in the first column, as Germany's percentage share is limited to 31.5 % (Article 3 (3), second subparagraph (d)).

ANNEX D

Adjustment of the relative share of each original Member State for the financial year 1971
(Applying Article 3 (3), first subparagraph)

Member State	Revised relative share for 1970 for reference (Annex C)	Upper limit + 1 %	Lower limit — 1.5 %	Relative share for 1971 before adjustment	Differences		First distribution	Second distribution	Relative share after adjustment
					Below the lower limit	Above the upper limit			
Belgium	8.2593	8.3419	8.1354	8.3228	—	—	+ 0.0191		8.3419
Germany	31.3757	31.6895	30.9051	34.3630		— 2.6735			31.6895
France	28.0865	28.3674	27.6652	25.0176	+ 2.6476			+ 0.2703	27.9355
Italy	21.6991	21.9161	21.3736	20.6228	+ 0.7508			+ 0.1675	21.5411
Luxembourg	0.2027	0.2047	0.1997	0.1787	+ 0.0210			+ 0.0017	0.2014
Netherlands	10.1887	10.2906	10.0359	11.4951		— 1.2045			10.2906
Total	99.8120	100.8102	98.3149	100.0000	+ 3.4194	— 3.8780	+ 0.0191	+ 0.4395	100.0000
					Balance to be distributed: 0.4586		0.4586		

ANNEX E

Adjustment of the relative share of each original Member State for the financial year 1972 ⁽¹⁾

(Applying Article 3 (3), first subparagraph of the Decision of 21 April 1970)

Member State	Relative share for reference for 1971	Upper limit + 1 %	Lower limit — 1.5 %	Relative share before adjustment	Differences		Distribution of balance	Relative share after adjustment
					Below the lower limit	Above the upper limit		
Belgium	8-3419	8-4253	8-2168	7-9331	+ 0-2837		+ 0-0512	8-2680
Germany	31-6895	32-0064	31-2142	34-3621		— 2-3557		32-0064
France	27-9355	28-2149	27-5165	25-7766	+ 1-7399		+ 0-2455	27-7620
Italy	21-5411	21-7565	21-2180	20-8840	+ 0-3340		+ 0-1522	21-3702
Luxembourg	0-2014	0-2034	0-1984	0-1758	+ 0-0226		+ 0-0015	0-1999
Netherlands	10-2906	10-3935	10-1362	10-8684		— 0-4749		10-3935
Total	100-0000	101-0000	98-5001	100-0000	+ 2-3802	— 2-8306	+ 0-4504	100-0000
Balance to be distributed: — 0-4504								

⁽¹⁾ Revised on the basis of the revenue and expenditure account for 1972.

C. EXPENDITURE

The estimated expenditure of each institution is:

<i>(in units of account)</i>			
	Budget 1974	Second supplementary budget, 1974	New total, financial year 1974
SECTION I — Parliament	33 236 383	—	33 236 383
SECTION II — Council	40 720 637	—	40 720 637
SECTION III — Commission	4 997 566 703	+ 145 507 048	5 143 073 751
SECTION IV — Court of Justice	7 942 200	—	7 942 200
TOTAL	5 079 465 923	+ 145 507 048	5 224 972 971

COMMISSION

SECTION III

COMMISSION

General summary of appropriations for 1974

Title Chapter	Category of expenditure	Units of account		
		Budget 1974	Amendments	Net Total
TITLE 1	EXPENDITURE IN RESPECT OF PERSONS WORKING WITH THE INSTITUTION			
	TITLE 1 — TOTAL	160 278 400	—	160 278 400
TITLE 2	BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE			
Chap. 20	Immovable property investments	p.m.	—	p.m.
Chap. 21	Rental of buildings and incidental expenditure	18 049 390	—	18 049 390
Chap. 22	Movable property and incidental expenditure	6 049 000	—	6 049 000
Chap. 23	Current administrative expenditure	6 000 000	—	6 000 000
Chap. 24	Entertainment and representation expenses	384 000	—	384 000
Chap. 25	Expenditure on formal and other meetings	6 468 000	—	6 468 000
Chap. 26	Expenditure on studies, surveys and consultations	7 405 323	—	7 405 323
Chap. 27	Expenditure on publishing and information	10 065 500	—	10 065 500
Chap. 29	Other expenditure	294 368 771	+ 21 007 048	315 375 819
	TITLE 2 — TOTAL	348 789 984	+ 21 007 048	369 797 032
TITLE 3	EXPENDITURE ON SPECIFIC PROJECTS UNDERTAKEN BY THE INSTITUTION			
	TITLE 3 — TOTAL	116 208 419	—	116 208 419

COMMISSION

General summary of appropriations for 1974 (*cont'd*)

Title Chapter	Category of expenditure	Units of account		
		Budget 1974	Amendments	Net Total
TITLE 4	AID, SUBSIDIES AND FINANCIAL CONTRIBUTIONS			
	TITLE 4 — TOTAL	48 181 000	—	48 181 000
TITLE 5	FUNDS			
	EUROPEAN SOCIAL FUND			
	SOCIAL FUND — TOTAL	327 800 000	—	327 800 000
	REGIONAL FUND			
	REGIONAL FUND — TOTAL	p.m.	—	p.m.
	TITLE 5 — TOTAL	327 800 000	—	327 800 000
TITLES 6 and 7	EUROPEAN AGRICULTURAL GUIDANCE AND GUARANTEE FUND			
	GUARANTEE SECTION			
	TITLES 6 AND 7 — TOTAL	3 513 100 000	—	3 513 100 000
TITLE 8	EUROPEAN AGRICULTURAL GUIDANCE AND GUARANTEE FUND			
	GUIDANCE SECTION			
	TITLES 8 — TOTAL	325 000 000	—	325 000 000
TITLE 9	FOOD AID AND OTHER EXPENDITURE			
Chap. 90	Expenditure on food aid	135 000 000	—	135 000 000
Chap. 94	International emergency scheme to assist those developing countries most affected by the crisis		+ 124 500 000	124 500 000
Chap. 98	Non-allocated provisional appropriations	20 708 900	—	20 708 900
Chap. 99	Expenditure not specifically provided for	2 500 000	—	2 500 000
	TITLE 9 — TOTAL	158 208 900	+ 124 500 000	282 708 900
	SECTION III — GRAND TOTAL	4 997 566 703	+ 145 507 048	5 143 073 751

Article	Item	Heading	Units of account		
			Budget 1974	Amendments	Net Total
290		CHAPTER 29 <i>Lump sum repayment of costs incurred in collecting own resources</i>			
	2900	Belgium	20 895 000	+ 1 898 750	22 793 750
	2901	Denmark	4 586 400	+ 1 141 700	5 728 100
	2902	Germany	90 160 000	— 2 870 000	87 290 000
	2903	France	52 640 000	+ 7 122 500	59 762 500
	2904	Ireland	1 747 963	+ 50 695	1 798 658
	2905	Italy	39 602 500	+ 11 366 250	50 968 750
	2906	Luxembourg	455 000	— 26 250	428 750
	2907	Netherlands	28 910 000	+ 717 500	29 627 500
	2909	United Kingdom	55 371 908	+ 1 605 903	56 977 811
		<i>Article 290 — Total</i>	294 368 771	+ 21 007 048	315 375 819
		CHAPTER 29 — TOTAL	294 368 771	+ 21 007 048	315 375 819
		Title 2 — Total	348 789 984	+ 21 007 048	369 797 032

COMMISSION

TITLE 9

FOOD AID AND OTHER EXPENDITURE

CHAPTER 90 — FOOD AID EXPENDITURE

CHAPTER 94 — EXCEPTIONAL MEASURES TO ASSIST DEVELOPING COUNTRIES

CHAPTER 98 — NON-ALLOCATED PROVISIONAL APPROPRIATIONS

CHAPTER 99 — EXPENDITURE NOT SPECIFICALLY PROVIDED FOR

Article	Item	Heading	Units of account		
			Budget 1974	Amendments	Net Total
940		CHAPTER 90 <i>Food aid expenditure</i>	135 000 000	—	135 000 000
		CHAPTER 94 <i>UN emergency international aid scheme to assist the developing countries most affected by the crisis</i>		+ 124 500 000	124 500 000
		CHAPTER 98 <i>Non-allocated provisional appropriations</i>	20 708 900	—	20 708 900
		CHAPTER 99 <i>Expenditure not specifically provided for</i>	2 500 000	—	2 500 000
		Title 9 — Total	158 208 900	+ 124 500 000	282 708 900
		SECTION III — GRAND TOTAL	4 997 566 703	+ 145 507 048	5 143 073 751

COMMISSION

TITLE 9

FOOD AID AND OTHER EXPENDITURE

CHAPTER 90 — FOOD AID EXPENDITURE

CHAPTER 94 — EXCEPTIONAL MEASURES TO ASSIST DEVELOPING COUNTRIES

CHAPTER 98 — NON-ALLOCATED PROVISIONAL APPROPRIATIONS

CHAPTER 99 — EXPENDITURE NOT SPECIFICALLY PROVIDED FOR

Article	Item	Remarks
940		This appropriation is to cover the first instalment of the Community's contribution — which was decided in principle by the Council on 25 June 1974 — to the emergency aid scheme to assist the developing countries affected by the crisis. The expenditure concerned could be incurred only through Council Decisions and by means of agreements with the countries who were to benefit or with the United Nations.