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Contents

I *Acts whose publication is obligatory*

.....

II *Acts whose publication is not obligatory*

European Parliament

91/655/ECSC, EEC, Euratom :

- ★ **Final adoption of amending and supplementary budget No 2 of the European Communities for the financial year 1991** 1

91/656/ECSC, EEC, Euratom :

- ★ **Final adoption of amending and supplementary budget No 3 of the European Communities for the financial year 1991** 33

Price : ECU 12

Acts whose titles are printed in light type are those relating to day-to-day management of agricultural matters, and are generally valid for a limited period.

The titles of all other Acts are printed in bold type and preceded by an asterisk.

II

(Acts whose publication is not obligatory)

EUROPEAN PARLIAMENT

FINAL ADOPTION

**of amending and supplementary budget No 2
of the European Communities for the financial year 1991**

(91/655/ECSC, EEC, Euratom)

THE PRESIDENT OF THE EUROPEAN PARLIAMENT,

Having regard to the Treaty establishing the European Coal and Steel Community, and in particular Article 78 (7) thereof,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 203 (7) thereof,

Having regard to the Treaty establishing the European Atomic Energy Community, and in particular Article 177 (7) thereof,

Having regard to the Treaty amending Certain Financial Provisions of the Treaties establishing the European Communities and of the Treaty establishing a Single Council and a Single Commission of the European Communities which was signed on 22 July 1975,

Having regard to the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities ⁽¹⁾, as last amended by Regulation (Euratom, ECSC, EEC) No 610/90 ⁽²⁾, and in particular Articles 10, 15 and 17 thereof,

Having regard to the Interinstitutional Agreement on budgetary discipline and improvement of the budgetary procedure ⁽³⁾,

Having regard to the general budget of the European Communities for the financial year 1991 ⁽⁴⁾,

Having regard to amending and supplementary budget No 1 of the European Communities for the financial year 1991 ⁽⁵⁾,

⁽¹⁾ OJ No L 356, 31. 12. 1977, p. 1.

⁽²⁾ OJ No L 70, 16. 3. 1990, p. 1.

⁽³⁾ OJ No L 185, 15. 7. 1988, p. 33.

⁽⁴⁾ OJ No L 30, 4. 2. 1991, p. 1.

⁽⁵⁾ OJ No L 179, 8. 7. 1991, p. 1.

Having regard to preliminary draft amending and supplementary budget No 2 of the European Communities for the financial year 1991 submitted by the Commission,

Having regard to amending and supplementary budget No 2 of the European Communities for the financial year 1991, established by the Council,

Having regard to the debates and deliberations of the European Parliament of 22 and 24 October 1991,

Having regard to the deliberations of the Council of 12 November 1991,

Having regard to the debates and deliberations of the European Parliament of 9 and 20 November 1991,

Having regard to the resolution adopted by the European Parliament on 20 November 1991,

The procedure laid down in Article 78 of the Treaty establishing the European Coal and Steel Community, Article 203 of the Treaty establishing the European Economic Community and Article 177 of the Treaty establishing the European Atomic Energy Community having thus been completed,

DECLARES THAT:

Sole Article

Amending and supplementary budget No 2 of the European Communities for the financial year 1991, as annexed hereto, has been finally adopted.

Done at Strasbourg, 20 November 1991.

The President

E. BARÓN CRESPO

**AMENDING AND SUPPLEMENTARY BUDGET No 2
OF THE EUROPEAN COMMUNITIES
FOR THE FINANCIAL YEAR 1991**

CONTENTS

Page

GENERAL STATEMENT OF REVENUE

A. Total revenue	5
------------------------	---

STATEMENT OF REVENUE AND EXPENDITURE BY SECTION

Section III : Commission	9
— Revenue	11
— Expenditure	15
— Part B : Operating appropriations	17

Amounts in this budget document are expressed in ecus unless otherwise indicated.

A. TOTAL REVENUE

Title	Heading	1991 budget (¹)	Amending and supplementary budget No 2	New amount
1	Own resources	53 065 309 221	—	53 065 309 221
2	Financial contributions			
3	Surpluses available			
	— Surplus available from the preceding financial year	2 000 000 000	—	2 000 000 000
	— Surplus own resources resulting from the transfer to the EAGGF Guarantee Section monetary reserve	p.m.	—	p.m.
	— Remainder of the surplus available from 1989	615 932 402	—	615 932 402
	— Surplus of value added tax own resources from corresponding financial contributions and additional resource	p.m.	—	p.m.
4	Miscellaneous Community taxes, levies and dues	269 935 024	—	269 935 024
5	Revenue accruing from the administrative operation of the Institutions	40 269 100	—	40 269 100
6	Contributions to Community programmes, repayment of expenditure and revenue from services rendered against payment	9 449 384	—	9 449 384
7	Interest on late payments and fines	p.m.	—	p.m.
8	Borrowing and lending operations	12 587 000	+ p.m.	12 587 000
9	Miscellaneous revenue	3 768 000	—	3 768 000
GRAND TOTAL		56 017 250 131	+ p.m.	56 017 250 131

(¹) This document includes amending and supplementary budget No 1.

Article Item	Heading	1991 budget	Amending and supplementary budget No 2	New amount
	CHAPTER 80			
809	<i>Other European Economic Community guarantees</i>			
8090	European Economic Community guarantee for a borrowing contracted by the Community to provide medium-term financial assistance to Romania		+ p.m.	p.m.
8091	European Economic Community guarantee for a borrowing contracted by the Community to provide medium-term financial assistance to Algeria		+ p.m.	p.m.
	<i>Article 809 — Total</i>		+ p.m.	p.m.
	CHAPTER 80 — TOTAL	p.m.	+ p.m.	p.m.
	Title 8 — Total	12 587 000	+ p.m.	12 587 000
	GRAND TOTAL	56 017 250 131	+ p.m.	56 017 250 131

TITLE 8

BORROWING AND LENDING OPERATIONS

CHAPTER 80 — REVENUE RESULTING FROM THE EUROPEAN ECONOMIC COMMUNITY GUARANTEE FOR BORROWING AND LENDING OPERATIONS

Article Item	Remarks
809	
8090	<i>New item</i> Council Decision 91/384/EEC of 22 July 1991 providing medium-term financial assistance for Romania (OJ No L 208, 30. 7. 1991, p. 64). This item is intended to record any revenue arising from exercise of rights in connection with a guarantee under Article B0-2 1 6 of the statement of expenditure of Section III 'Commission', provided that this revenue has not been deducted from expenditure in accordance with Article 27 (3) of the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities (OJ No L 356, 31. 12. 1977, p. 1), as last amended by Regulation (Euratom, ECSC, EEC) No 610/90 (OJ No L 70, 16. 3. 1990, p. 1).
8091	<i>New item</i> Council Decision 91/510/EEC of 23 September 1991 a medium-term loan to Algeria (OJ No L 272, 28. 9. 1991, p. 90). This item is intended to record any revenue arising from exercise of rights in connection with a guarantee under Article B0-2 1 8 of the statement of expenditure of Section III 'Commission', provided that this revenue has not been deducted from expenditure in accordance with Article 27 (3) of the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities (OJ No L 356, 31. 12. 1977, p. 1), as last amended by Regulation (Euratom, ECSC, EEC) No 610/90 (OJ No L 70, 16. 3. 1990, p. 1).

SECTION III

COMMISSION

COMMISSION

REVENUE

[illegible]

COMMISSION

TITLE 8

BORROWING AND LENDING OPERATIONS

CHAPTER 80 — REVENUE RESULTING FROM THE EUROPEAN ECONOMIC COMMUNITY GUARANTEE FOR BORROWING AND LENDING OPERATIONS

Article Item	Remarks
809	
8090	<i>New item</i> For the legal basis, see remark for Article B0-216 of the statement of expenditure in this section. This item is intended to record any revenue arising from exercise of rights in connection with a guarantee under Article B0-216, provided that this revenue has not been deducted from expenditure in accordance with Article 27 (3) of the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities (OJ No L 356, 31. 12. 1977, p. 1), as last amended by Regulation (Euratom, ECSC, EEC) No 610/90 (OJ No L 70, 16. 3. 1990, p. 1).
8091	<i>New item</i> For the legal basis, see remark for Article B0-218 of the statement of expenditure in this section. This item is intended to record any revenue arising from exercise of rights in connection with a guarantee under Article B0-218, provided that this revenue has not been deducted from expenditure in accordance with Article 27 (3) of the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities (OJ No L 356, 31. 12. 1977, p. 1), as last amended by Regulation (Euratom, ECSC, EEC) No 610/90 (OJ No L 70, 16. 3. 1990, p. 1).

COMMISSION

EXPENDITURE

COMMISSION

PART B

OPERATING APPROPRIATIONS

SUBSECTION B4

**ENERGY, EURATOM NUCLEAR SAFEGUARDS
AND ENVIRONMENT**

COMMISSION
Subsection B4
(Energy, Euratom nuclear safeguards and environment)

TITLE B4-1
ENERGY

CHAPTER B4-1 0 — ENERGY POLICY

Article Item	Heading	1991 budget		Amending and supplementary budget No 2		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
	CHAPTER B4-1 0						
B4-1 0 4	Energy planning and back-up measures						
B4-1 0 4 0	Energy planning						
	Differentiated appropriations	8 405 000	7 405 000	—	—	8 405 000	7 405 000
	(Operations support expendi- ture)	(595 000)	(595 000)	(—)	(—)	(595 000)	(595 000)

COMMISSION
Subsection B4
(Energy, Euratom nuclear safeguards and environment)

TITLE B4-1
ENERGY

CHAPTER B4-10 — ENERGY POLICY

Article Item	Remarks
B4-104	
B4-1040	Taking account of the appropriations entered under Item B8-4140, the overall amount for this measure is ECU 9 million in commitment appropriations and ECU 8 million in payment appropriations (1990 : ECU 8 300 000 in commitment appropriations and ECU 7 million in payment appropriations). Decision taken by the Council on 30 October 1978. Conclusions of the European Council of 21 and 22 June 1979. Commission communication of 7 March 1980. Commission communication of 2 October 1981. Commission communication of 10 June 1982. Recommendation of the Council of 15 June 1982. Recommendation of the Council of 13 July 1982. Council recommendation 82/604/EEC of 28 July 1982 concerning the encouragement of investment in the rational use of energy (OJ No L 247, 23. 8. 1982, p. 9). Council resolution of 16 September 1986 concerning the new Community energy policy objectives for 1995 and convergence of the policies of the Member States (OJ No C 241, 25. 9. 1986, p. 1). The purpose of this measure is to : — draw up energy inventories and assess the impact of energy on the economy, the environment and jobs, — analyse requirements and resources as a contribution to discussions at Community and world level, — and in particular organize in 1991 of an international conference to prepare a European energy charter. This appropriation is to cover : — the implementation of activities and investigations for the drawing-up of energy balance sheets and associated administrative and back-up costs, — the costs of the realization of studies, — the costs of organizing and taking part in the training of energy planners, — the costs of visits to carry out technical and financial checks, — the costs of organizing an international conference to prepare a European energy charter. Some of the activities in this connection will be carried out by the Joint Research Centre as part of its work in support of other Commission departments (Articles B6-111 and B6-421).

[illegible]

CHAPTER B4-1 0 — ENERGY POLICY (cont'd)

Article Item	Remarks					
B4-1 0 4	(cont'd)					
B4-1 0 4 0	(cont'd)					
The commitment appropriation authorized for 1991 is ECU 8 405 000.						
The likely schedule of payments <i>vis-à-vis</i> commitments is as follows :						
Commitments		Payments				
		1990	1991	1992	1993	Subsequent years
Commitments entered into before 1990 to be covered by new payment appropriations	7 947 582	5 000 000	2 000 000	947 582		
Commitment appropriations carried over from 1989						
Appropriation for 1990	7 764 000	1 464 000	4 000 000	1 350 000	950 000	
Appropriation for 1991	8 405 000		1 405 000	4 000 000	1 650 000	1 350 000
Total	24 116 582	6 464 000	7 405 000	6 297 582	2 600 000	1 350 000

COMMISSION

Subsection B4

(Energy, Euratom nuclear safeguards and environment)

CHAPTER B4-10 — ENERGY POLICY (cont'd)

Article Item	Heading	1991 budget		Amending and supplementary budget No 2		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
B4-1 0 4 B4-1 0 4 0	(cont'd)						
	(cont'd)						
	Articlé B4-1 0 4 — Total	10 905 000 (595 000)	8 405 000 (595 000)	— (—)	— (—)	10 905 000 (595 000)	8 405 000 (595 000)
	Non-differentiated appropriations — Sub-total	2 470 000	2 470 000	—	—	2 470 000	2 470 000
	Differentiated appropriations — Sub-total	148 260 000	111 060 000	—	—	148 260 000	111 060 000
	CHAPTER B4-1 0 TOTAL	150 730 000 (5 270 000)	113 530 000 (5 270 000)	— (—)	— (—)	150 730 000 (5 270 000)	113 530 000 (5 270 000)
	Non-differentiated appropriations — Sub-total	2 470 000	2 470 000	—	—	2 470 000	2 470 000
	Differentiated appropriations — Sub-total	148 260 000	111 060 000	—	—	148 260 000	111 060 000
	Title B4-1 — Total	150 730 000 (5 270 000)	113 530 000 (5 270 000)	— (—)	— (—)	150 730 000 (5 270 000)	113 530 000 (5 270 000)
	Non-differentiated appropriations — Sub-total	30 516 000	30 516 000	—	—	30 516 000	30 516 000
	Differentiated appropriations — Sub-total	226 703 000	162 878 000	—	—	226 703 000	162 878 000
	Subsection B4 — Total	257 219 000 (15 086 000)	193 394 000 (15 086 000)	— (—)	— (—)	257 219 000 (15 086 000)	193 394 000 (15 086 000)

COMMISSION
Subsection B4
(Energy, Euratom nuclear safeguards and environment)

CHAPTER B4-10 — ENERGY POLICY (cont'd)

Article Item	Remarks

SUBSECTION B0

REPAYMENTS, GUARANTEES, RESERVES

COMMISSION
Subsection B0
(Repayments, guarantees, reserves)

TITLE B0-2

GUARANTEES FOR BORROWING AND LENDING OPERATIONS

CHAPTER B0-2 1 — GUARANTEE FOR BORROWING AND LENDING OPERATIONS TO PROMOTE DEVELOPMENT IN NON-MEMBER COUNTRIES

Article Item	Heading	1991 budget		Amending and supplementary budget No 2		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
	CHAPTER B0-2 1						
B0-2 1 6	<i>European Economic Community guarantee for a borrowing con- tracted by the Community to provide medium-term financial assistance to Romania</i> Non-differentiated appropriations			+ p.m.	+ p.m.	p.m.	p.m.
B0-2 1 8	<i>European Economic Community guarantee for a borrowing con- tracted by the Community to provide medium-term financial assistance to Algeria</i> Non-differentiated appropriations			+ p.m.	+ p.m.	p.m.	p.m.

TITLE B0-2

GUARANTEES FOR BORROWING AND LENDING OPERATIONS

CHAPTER B0-2 1 — GUARANTEE FOR BORROWING AND LENDING OPERATIONS TO PROMOTE DEVELOPMENT IN NON-MEMBER COUNTRIES

Article Item	Remarks
B0-2 1 6	<i>New article</i> Council Decision 91/384/EEC of 22 July 1991 providing medium-term financial assistance for Romania (OJ No L 208, 30. 7. 1991, p. 64). This article constitutes the structure for the guarantee provided by the Community. It will allow the Commission to service the debt should a debtor default (repayment of principal, interest and other costs) on a loan of up to a maximum of ECU 375 million. Any appropriations needed will be made available by transfer, reuse of the repayments made under Article 27 (3) of the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities (OJ No L 356, 31. 12. 1977, p. 1), as last amended by Council Regulation (Euratom, ECSC, EEC) No 610/90 (OJ No L 70, 16. 3. 1990, p. 1), or by means of a supplementary and/or amending budget. In order to meet its obligations, the Commission may draw on its cash resources in order to service the debt provisionally. In that case, Article 12 of Council Regulation (EEC, Euratom) No 1552/89 of 29 May 1989 implementing Decision 88/376/EEC, Euratom on the system of the Communities' own resources (OJ No L 155, 7. 6. 1989, p. 1) will apply. The European Parliament, as an arm of the budgetary authority, calls on the Council to inform it of the economic, financial and political conditions under which medium-term financial assistance may be granted to Romania. The budgetary authority has agreed with the Commission that the problem of the increasing risks incurred by the Community budget, combined with the risk of guarantees in general, increases the need to set up a mechanism which makes it possible, if necessary, to mobilize these guarantees while ensuring transparency. This mechanism may take the form of a 'reserve for loan guarantees'. The Commission will submit a proposal on the subject when the Interinstitutional Agreement has to be extended.
B0-2 1 8	<i>New article</i> Council Decision 91/510/EEC of 23 September 1991 providing medium-term financial assistance for Algeria (OJ No L 272, 28. 9. 1991, p. 90). This article constitutes the structure for the guarantee provided by the Community. It will allow the Commission to service the debt should a debtor default (repayment of principal, interest and other costs) on a loan of up to a maximum of ECU 400 million. Any appropriations needed will be made available by transfer, reuse of the repayments made under Article 27 (3) of the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities (OJ No L 356, 31. 12. 1977, p. 1), as last amended by Council Regulation (Euratom, ECSC, EEC) No 610/90 (OJ No L 70, 16. 3. 1990, p. 1), or by means of a supplementary and/or amending budget. In order to meet its obligations, the Commission may draw on its cash resources in order to service the debt provisionally. In that case, Article 12 of Council Regulation (EEC, Euratom) No 1552/89 of 29 May 1989 implementing Decision 88/376/EEC, Euratom on the system of the Communities' own resources (OJ No L 155, 7. 6. 1989, p. 1) will apply. The European Parliament, as an arm of the budgetary authority, calls on the Council to inform it of the economic, financial and political conditions under which medium-term financial assistance may be granted to Algeria. The budgetary authority has agreed with the Commission that the problem of the increasing risks incurred by the Community budget, combined with the risk of guarantees in general, increases the need to set up a mechanism which makes it possible, if necessary, to mobilize these guarantees while ensuring transparency. This mechanism may take the form of a 'reserve for loan guarantees'. The Commission will submit a proposal on the subject when the Interinstitutional Agreement has to be extended.

COMMISSION
Subsection B0
(Repayments, guarantees, reserves)

CHAPTER B0-2 1 — GUARANTEE FOR BORROWING AND LENDING OPERATIONS TO PROMOTE DEVELOPMENT IN NON-MEMBER COUNTRIES (cont'd)

Article Item	Heading	1991 budget		Amending and supplementary budget No 2		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
	Non-differentiated appropriations — Sub-total	p.m.	p.m.	+ p.m.	+ p.m.	p.m.	p.m.
	Differentiated appropriations — Sub-total						
	CHAPTER B0-2 1 TOTAL	p.m.	p.m.	+ p.m.	+ p.m.	p.m.	p.m.
	Non-differentiated appropriations — Sub-total	p.m.	p.m.	+ p.m.	+ p.m.	p.m.	p.m.
	Differentiated appropriations — Sub-total						
	Title B0-2 — Total	p.m.	p.m.	+ p.m.	+ p.m.	p.m.	p.m.
	Non-differentiated appropriations — Sub-total	1 423 560 443	1 423 560 443	+ p.m.	+ p.m.	1 423 560 443	1 423 560 443
	Differentiated appropriations — Sub-total	874 664 872	289 300 000	—	—	874 664 872	289 300 000
	Subsection B0 — Total	2 298 225 315	1 712 860 443	+ p.m.	+ p.m.	2 298 225 315	1 712 860 443
	Non-differentiated appropriations — Sub-total	35 730 858 443	35 730 858 443	+ p.m.	+ p.m.	35 730 858 443	35 730 858 443
	Differentiated appropriations — Sub-total	20 918 432 000	17 634 310 000	—	—	20 918 432 000	17 634 310 000
	Part B — Total	56 649 290 443	53 365 168 443	+ p.m.	+ p.m.	56 649 290 443	53 365 168 443
	Non-differentiated appropriations — Sub-total	1 682 150 213	1 682 150 213	—	—	1 682 150 213	1 682 150 213
	Differentiated appropriations — Sub-total						
	Part A — Total	1 682 150 213	1 682 150 213	—	—	1 682 150 213	1 682 150 213
	Non-differentiated appropriations — Sub-total	37 413 008 656	37 413 008 656	+ p.m.	+ p.m.	37 413 008 656	37 413 008 656
	Differentiated appropriations — Sub-total	20 918 432 000	17 634 310 000	—	—	20 918 432 000	17 634 310 000
	GRAND TOTAL	58 331 440 656	55 047 318 656	+ p.m.	+ p.m.	58 331 440 656	55 047 318 656

COMMISSION

Subsection B0

(Repayments, guarantees, reserves)

CHAPTER B0-21 — GUARANTEE FOR BORROWING AND LENDING OPERATIONS TO PROMOTE DEVELOPMENT IN NON-MEMBER COUNTRIES (cont'd)

Article Item	Remarks

FINAL ADOPTION
of amending and supplementary budget No 3
of the European Communities for the financial year 1991

(91/656/ECSC, EEC, Euratom)

THE PRESIDENT OF THE EUROPEAN PARLIAMENT,

Having regard to the Treaty establishing the European Coal and Steel Community, and in particular Article 78 (7) thereof,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 203 (7) thereof,

Having regard to the Treaty establishing the European Atomic Energy Community, and in particular Article 177 (7) thereof,

Having regard to the Treaty amending Certain Financial Provisions of the Treaties establishing the European Communities and of the Treaty establishing a Single Council and a Single Commission of the European Communities which was signed on 22 July 1975,

Having regard to the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities ⁽¹⁾, as last amended by Regulation (Euratom, ECSC, EEC) No 610/90 ⁽²⁾, and in particular Articles 10, 15 and 17 thereof,

Having regard to the Interinstitutional Agreement on budgetary discipline and improvement of the budgetary procedure ⁽³⁾,

Having regard to the general budget of the European Communities for the financial year 1991 ⁽⁴⁾,

Having regard to amending and supplementary budget No 1 of the European Communities for the financial year 1991 ⁽⁵⁾,

Having regard to amending and supplementary budget No 2 of the European Communities for the financial year 1991 ⁽⁶⁾,

Having regard to the letter of amendment submitted by the Commission to preliminary draft amending and supplementary budget No 2 for the financial year 1991,

Having regard to draft amending and supplementary budget No 3 of the European Communities for the financial year 1991, established by the Council,

Having regard to the debates and deliberations of the European Parliament of 19 and 20 November 1991, at the end of which it gave its approval to supplementary and amending budget No 3 of the European Communities for the financial year 1991,

⁽¹⁾ OJ No L 356, 31. 12. 1977, p. 1.

⁽²⁾ OJ No L 70, 16. 3. 1990, p. 1.

⁽³⁾ OJ No L 185, 15. 7. 1988, p. 33.

⁽⁴⁾ OJ No L 30, 4. 2. 1991, p. 1.

⁽⁵⁾ OJ No L 179, 8. 7. 1991, p. 1.

⁽⁶⁾ See page 1 of this Official Journal.

Having regard to the resolution adopted by the European Parliament on 20 November 1991,

The procedure laid down in Article 78 of the Treaty establishing the European Coal and Steel Community, Article 203 of the Treaty establishing the European Economic Community and Article 177 of the Treaty establishing the European Atomic Energy Community having thus been completed,

DECLARES THAT:

Sole Article

Amending and supplementary budget No 3 of the European Communities for the financial year 1991, as annexed hereto, has been finally adopted.

Done at Strasbourg, 20 November 1991.

The President

E. BARÓN CRESPO

**AMENDING AND SUPPLEMENTARY BUDGET No 3
OF THE EUROPEAN COMMUNITIES
FOR THE FINANCIAL YEAR 1991**

CONTENTS

Page

GENERAL STATEMENT OF REVENUE

A. Total revenue	37
B. Financing of the general budget.....	48

STATEMENT OF REVENUE AND EXPENDITURE BY SECTION

Section III : Commission	53
— Revenue	55
— Expenditure	61
— Part A : Administrative appropriations	63
— Part B : Operating appropriations	67
Section IV : Court of Justice	77
— Expenditure	78

Amounts in this budget document are expressed in ecus unless otherwise indicated.

A. TOTAL REVENUE

Title	Heading	1991 budget (l)	Amending and supplementary budget No 3	New amount
1	Own resources	53 065 309 221	- 157 491 380	52 907 817 841
2	Financial contributions			
3	Surpluses available			
	— Surplus available from the preceding financial year	2 000 000 000	+ 225 689 444	2 225 689 444
	— Surplus own resources resulting from the transfer to the EAGGF Guarantee Section monetary reserve	p.m.	—	p.m.
	— Remainder of the surplus available from 1989	615 932 402	—	615 932 402
	— Surplus of value added tax own resources from corresponding financial contributions and additional resource	p.m.	—	p.m.
4	Miscellaneous Community taxes, levies and dues	269 935 024	—	269 935 024
5	Revenue accruing from the administrative operation of the Institutions	40 269 100	—	40 269 100
6	Contributions to Community programmes, repayment of expenditure and revenue from services rendered against payment	9 449 384	—	9 449 384
7	Interest on late payments and fines	p.m.	—	p.m.
8	Borrowing and lending operations	12 587 000	—	12 587 000
9	Miscellaneous revenue	3 768 000	—	3 768 000
GRAND TOTAL		56 017 250 131	+ 68 198 064	56 085 448 195

(1) This document includes amending and supplementary budgets Nos 1 and 2.

TITLE 1

OWN RESOURCES

CHAPTER 13 — OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLES 2 (1) (c) AND 5 (2) OF DECISION 88/376/EEC, EURATOM

Article Item	Heading	1991 budget	Amending and supplementary budget No 3	New amount
130	CHAPTER 13			
	<i>Own resources accruing from value added tax pursuant to Articles 2 (1) (c) and 5 (2) of Decision 88/376/EEC, Euratom</i>	30 255 925 653	—	30 255 925 653
	CHAPTER 13 — TOTAL	30 255 925 653	—	30 255 925 653

TITLE 1

OWN RESOURCES

CHAPTER 13 — OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLES 2 (1) (c) AND 5 (2) OF DECISION 88/376/EEC, EURATOM

Article Item	Remarks																																																																						
130	Council Decision 88/376/EEC, Euratom of 24 June 1988 on the system of the Communities' own resources (OJ No L 185, 15. 7. 1988, p. 24), and in particular Articles 2 (1) (c) and 5 (2) thereof. If account is taken of the restriction of Member States' VAT bases to 55 % of GNP and of the compensation arrangements for the United Kingdom, own resources accruing from value added tax within the 1,4 % limit are as follows. The uniform VAT rate is 1,2039 %. <table><tr><th>Member States</th><th>Actual rate (Financial year 1991)</th><th>1991 budget</th><th>Amending and supplementary budget No 3</th><th>New amount</th></tr><tr><td>Belgium</td><td>1,4000</td><td>1 022 560 000</td><td>—</td><td>1 022 560 000</td></tr><tr><td>Denmark</td><td>1,4000</td><td>608 860 000</td><td>—</td><td>608 860 000</td></tr><tr><td>Germany</td><td>1,3162</td><td>8 736 799 492</td><td>—</td><td>8 736 799 492</td></tr><tr><td>Greece</td><td>1,3758</td><td>469 140 599</td><td>—</td><td>469 140 599</td></tr><tr><td>Spain</td><td>1,3848</td><td>2 977 299 525</td><td>—</td><td>2 977 299 525</td></tr><tr><td>France</td><td>1,3835</td><td>7 083 313 655</td><td>—</td><td>7 083 313 655</td></tr><tr><td>Ireland</td><td>1,3758</td><td>231 165 247</td><td>—</td><td>231 165 247</td></tr><tr><td>Italy</td><td>1,4000</td><td>5 215 000 000</td><td>—</td><td>5 215 000 000</td></tr><tr><td>Luxembourg</td><td>1,3758</td><td>68 857 734</td><td>—</td><td>68 857 734</td></tr><tr><td>Netherlands</td><td>1,3920</td><td>1 609 139 226</td><td>—</td><td>1 609 139 226</td></tr><tr><td>Portugal</td><td>1,3758</td><td>391 959 404</td><td>—</td><td>391 959 404</td></tr><tr><td>United Kingdom</td><td>0,4129</td><td>1 841 830 771</td><td>—</td><td>1 841 830 771</td></tr><tr><td colspan="2"><i>Article 130 — Total</i></td><td>30 255 925 653</td><td>—</td><td>30 255 925 653</td></tr></table>	Member States	Actual rate (Financial year 1991)	1991 budget	Amending and supplementary budget No 3	New amount	Belgium	1,4000	1 022 560 000	—	1 022 560 000	Denmark	1,4000	608 860 000	—	608 860 000	Germany	1,3162	8 736 799 492	—	8 736 799 492	Greece	1,3758	469 140 599	—	469 140 599	Spain	1,3848	2 977 299 525	—	2 977 299 525	France	1,3835	7 083 313 655	—	7 083 313 655	Ireland	1,3758	231 165 247	—	231 165 247	Italy	1,4000	5 215 000 000	—	5 215 000 000	Luxembourg	1,3758	68 857 734	—	68 857 734	Netherlands	1,3920	1 609 139 226	—	1 609 139 226	Portugal	1,3758	391 959 404	—	391 959 404	United Kingdom	0,4129	1 841 830 771	—	1 841 830 771	<i>Article 130 — Total</i>		30 255 925 653	—	30 255 925 653
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CHAPTER 14 — OWN RESOURCES BASED ON GROSS NATIONAL PRODUCT PURSUANT TO ARTICLES 2 (1) (d) AND 5 (2) AND THE FIRST SUBPARAGRAPH OF ARTICLE 6 OF DECISION 88/376/EEC, EURATOM

Article Item	Heading	1991 budget	Amending and supplementary budget No 3	New amount
	CHAPTER 14			
140	<i>Own resources based on gross national product pursuant to Articles 2 (1) (d) and 5 (2) and the first subparagraph of Article 6 of Decision 88/376/EEC, Euratom</i>			
1400	Own resources based on gross national product pursuant to Articles 2 (1) (d) and 5 (2) of Decision 88/376/EEC, Euratom, with the exception of those to finance the European Agricultural Guidance and Guarantee Fund Guarantee Section monetary reserve	7 560 967 906	— 157 491 380	7 403 476 526

CHAPTER 14 — OWN RESOURCES BASED ON GROSS NATIONAL PRODUCT PURSUANT TO ARTICLES 2 (1) (d) AND 5 (2) AND THE FIRST SUBPARAGRAPH OF ARTICLE 6 OF DECISION 88/376/EEC, EURATOM

Article Item	Remarks																																																								
140																																																									
1400	Council Decision 88/376/EEC, Euratom of 24 June 1988 on the system of the Communities' own resources (OJ No L 185, 15. 7. 1988, p. 24), and in particular Articles 2 (1) (d) and 5 (2) thereof. The uniform rate, excluding the EAGGF monetary reserve, to be applied to Member States' gross national product for the financial year 1991 is 0,141638643 %. When allowance is made for the compensation to the United Kingdom, the breakdown of payments is as follows : <table><tr><th>Member States</th><th>1991 budget</th><th>Amending. and supplementary budget No 3</th><th>New amount</th></tr><tr><td>Belgium</td><td>231 914 542</td><td>— 4 823 352</td><td>227 091 190</td></tr><tr><td>Denmark</td><td>158 060 011</td><td>— 3 128 720</td><td>154 931 291</td></tr><tr><td>Germany</td><td>1 977 454 841</td><td>— 42 033 609</td><td>1 935 421 232</td></tr><tr><td>Greece</td><td>89 723 151</td><td>— 1 907 193</td><td>87 815 958</td></tr><tr><td>Spain</td><td>595 356 524</td><td>— 12 655 148</td><td>582 701 376</td></tr><tr><td>France</td><td>1 407 351 044</td><td>— 29 915 245</td><td>1 377 435 799</td></tr><tr><td>Ireland</td><td>44 210 359</td><td>— 939 754</td><td>43 270 605</td></tr><tr><td>Italy</td><td>1 462 285 490</td><td>— 28 192 618</td><td>1 434 092 872</td></tr><tr><td>Luxembourg</td><td>13 169 043</td><td>— 279 927</td><td>12 889 116</td></tr><tr><td>Netherlands</td><td>332 843 949</td><td>— 7 075 071</td><td>325 768 878</td></tr><tr><td>Portugal</td><td>74 962 246</td><td>— 1 593 429</td><td>73 368 817</td></tr><tr><td>United Kingdom</td><td>1 173 636 706</td><td>— 24 947 314</td><td>1 148 689 392</td></tr><tr><td>Item 1400 — Total</td><td>7 560 967 906</td><td>— 157 491 380</td><td>7 403 476 526</td></tr></table>	Member States	1991 budget	Amending. and supplementary budget No 3	New amount	Belgium	231 914 542	— 4 823 352	227 091 190	Denmark	158 060 011	— 3 128 720	154 931 291	Germany	1 977 454 841	— 42 033 609	1 935 421 232	Greece	89 723 151	— 1 907 193	87 815 958	Spain	595 356 524	— 12 655 148	582 701 376	France	1 407 351 044	— 29 915 245	1 377 435 799	Ireland	44 210 359	— 939 754	43 270 605	Italy	1 462 285 490	— 28 192 618	1 434 092 872	Luxembourg	13 169 043	— 279 927	12 889 116	Netherlands	332 843 949	— 7 075 071	325 768 878	Portugal	74 962 246	— 1 593 429	73 368 817	United Kingdom	1 173 636 706	— 24 947 314	1 148 689 392	Item 1400 — Total	7 560 967 906	— 157 491 380	7 403 476 526
Member States	1991 budget	Amending. and supplementary budget No 3	New amount																																																						
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CHAPTER 14 — OWN RESOURCES BASED ON GROSS NATIONAL PRODUCT PURSUANT TO ARTICLES 2 (1) (d) AND 5 (2) AND THE FIRST SUBPARAGRAPH OF ARTICLE 6 OF DECISION 88/376/EEC, EURATOM (cont'd)

Article Item	Heading	1991 budget	Amending and supplementary budget No 3	New amount
140	(cont'd)			
1401	Own resources based on gross national product pursuant to Article 2 (1) (d) and the first subparagraph of Article 6 of Decision 88/376/EEC, Euratom to finance the European Agricultural Guidance and Guarantee Fund Guarantee Section monetary reserve	1 004 544 162	—	1 004 544 162
	<i>Article 140 — Total</i>	8 565 512 068	- 157 491 380	8 408 020 688
	CHAPTER 14 — TOTAL	8 565 512 068	- 157 491 380	8 408 020 688
	Title 1 — Total	53 065 309 221	- 157 491 380	52 907 817 841

CHAPTER 14 — OWN RESOURCES BASED ON GROSS NATIONAL PRODUCT PURSUANT TO ARTICLES 2 (1) (d) AND 5 (2) AND THE FIRST SUBPARAGRAPH OF ARTICLE 6 OF DECISION 88/376/EEC, EURATOM (cont'd)

Article Item	Remarks																																																								
140	(cont'd)																																																								
1401	Council Decision 88/376/EEC, Euratom of 24 June 1988 on the system of the Communities' own resources (OJ No L 185, 15. 7. 1988, p. 24), and in particular Article 2 (1) (d) and the first subparagraph of Article 6 thereof. The provisional amount is produced by applying a rate of 0,0196 % to Member States' gross national product. The breakdown of payments is as follows : <table><tr><th>Member States</th><th>1991 budget</th><th>Amending and supplementary budget No 3</th><th>New amount</th></tr><tr><td>Belgium</td><td>30 765 307</td><td>—</td><td>30 765 307</td></tr><tr><td>Denmark</td><td>19 956 246</td><td>—</td><td>19 956 246</td></tr><tr><td>Germany</td><td>268 107 482</td><td>—</td><td>268 107 482</td></tr><tr><td>Greece</td><td>12 164 853</td><td>—</td><td>12 164 853</td></tr><tr><td>Spain</td><td>80 719 688</td><td>—</td><td>80 719 688</td></tr><tr><td>France</td><td>190 811 612</td><td>—</td><td>190 811 612</td></tr><tr><td>Ireland</td><td>5 994 133</td><td>—</td><td>5 994 133</td></tr><tr><td>Italy</td><td>179 824 002</td><td>—</td><td>179 824 002</td></tr><tr><td>Luxembourg</td><td>1 785 487</td><td>—</td><td>1 785 487</td></tr><tr><td>Netherlands</td><td>45 127 682</td><td>—</td><td>45 127 682</td></tr><tr><td>Portugal</td><td>10 163 539</td><td>—</td><td>10 163 539</td></tr><tr><td>United Kingdom</td><td>159 124 131</td><td>—</td><td>159 124 131</td></tr><tr><td>Item 1401 — Total</td><td>1 004 544 162</td><td>—</td><td>1 004 544 162</td></tr></table>	Member States	1991 budget	Amending and supplementary budget No 3	New amount	Belgium	30 765 307	—	30 765 307	Denmark	19 956 246	—	19 956 246	Germany	268 107 482	—	268 107 482	Greece	12 164 853	—	12 164 853	Spain	80 719 688	—	80 719 688	France	190 811 612	—	190 811 612	Ireland	5 994 133	—	5 994 133	Italy	179 824 002	—	179 824 002	Luxembourg	1 785 487	—	1 785 487	Netherlands	45 127 682	—	45 127 682	Portugal	10 163 539	—	10 163 539	United Kingdom	159 124 131	—	159 124 131	Item 1401 — Total	1 004 544 162	—	1 004 544 162
Member States	1991 budget	Amending and supplementary budget No 3	New amount																																																						
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Luxembourg	1 785 487	—	1 785 487																																																						
Netherlands	45 127 682	—	45 127 682																																																						
Portugal	10 163 539	—	10 163 539																																																						
United Kingdom	159 124 131	—	159 124 131																																																						
Item 1401 — Total	1 004 544 162	—	1 004 544 162																																																						
	However the amount actually to be paid will be limited to the amount of the transfer from Chapter B1-50 of the statement of expenditure of Section III 'Commission' for the monetary reserve and the corresponding refunds to the two new Member States.																																																								

SURPLUSES AVAILABLE

Article Item	Heading	1991 budget	Amending and supplementary budget No 3	New amount
	CHAPTER 3 0			
3 0 0	<i>Surplus available from the preceding financial year</i>	2 000 000 000	+ 225 689 444	2 225 689 444
	CHAPTER 3 0 — TOTAL	2 615 932 402	+ 225 689,444	2 841 621 846

TITLE 3

SURPLUSES AVAILABLE

CHAPTER 30 — SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR

Article Item	Remarks
300	Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities (OJ No L 356, 31. 12. 1977, p. 1), as last amended by Regulation (Euratom, ECSC, EEC) No 610/90 (JO No L 70, 16. 3. 1990, p. 1). Council Regulation (EEC, Euratom) No 1552/89 of 29 May 1989 implementing Decision 88/376/EEC, Euratom on the system of the Communities' own resources (OJ No L 155, 7. 6. 1989, p. 1). Article 32 of the Financial Regulation states that the balance from each financial year, whether surplus or deficit, is entered as revenue expenditure in the budget of the subsequent financial year. The relevant estimates of such revenue or expenditure are entered in the budget during the budget procedure and, where appropriate, in a letter of amendment submitted pursuant to Article 14 of the Financial Regulation. They are drawn up in accordance with the principles set out in Article 15 of Regulation (EEC, Euratom) No 1552/89. After the closure of the accounts for each financial year, any discrepancy with the estimates is be entered in the budget for the following financial year through a supplementary or amending budget. A deficit is entered in Chapter B0-3 0 of the statement of expenditure of Section III 'Commission'. For the financial year 1990, the surplus is estimated at ECU 2 225 689 444.

Article Item	Heading	1991 budget	Amending and supplementary budget No 3	New amount
	CHAPTER 3 5			
3 5 7	<i>Result of the final calculation of the amount due to the United Kingdom for the correction of budgetary imbalances in respect of 1987</i>		+ —	—
	CHAPTER 3 5 — TOTAL		+ —	—
	Title 3 — Total	2 615 932 402	+ 225 689 444	2 841 621 846
	GRAND TOTAL	56 017 250 131	+ 68 198 064	56 085 448 195

CHAPTER 35 — SURPLUS OF OWN RESOURCES BASED ON GROSS NATIONAL PRODUCT CONCERNING THE FINAL CALCULATION OF THE AMOUNT DUE TO THE UNITED KINGDOM FOR THE CORRECTION OF BUDGETARY IMBALANCES

Article Item	Remarks			
3 5 7	<i>New article</i>			
	Result of final calculation of the amount due to the United Kingdom for the correction of budgetary imbalances in respect of 1987.			
	Member States	1991 budget	Amending and supplementary budget No 3	New amount
	Belgium		— 8 152 570	— 8 152 570
	Denmark		+ 1 033 696	1 033 696
	Germany		+ 12 797 069	12 797 069
	Greece		— 3 508 330	— 3 508 330
	Spain		+ 637 035	637 035
	France		+ 13 090 802	13 090 802
	Ireland		+ 687 358	687 358
	Italy		— 13 356 532	— 13 356 532
	Luxembourg		— 133 565	— 133 565
	Netherlands		— 1 758 612	— 1 758 612
	Portugal		+ 747 517	747 517
	United Kingdom		— 2 083 868	— 2 083 868
<i>Article 3 5 7 — Total</i>			+ —	—

B. FINANCING OF THE GENERAL BUDGET

Appropriations to be covered during the 1991 financial year pursuant to Article 1 of Decision 88/376/EEC, Euratom of 24 June 1988 on the system of the Communities' 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

Description	Amount
Expenditure	
<i>A. Section III — Commission (Part B)</i>	
1. EAGGF Guarantee Section (Subsection B1)	32 516 000 000
2. Structural operations and fisheries (Subsection B2)	14 273 650 000
3. Training, youth, culture, information and other social operations (Subsection B3)	376 762 000
4. Energy, Euratom nuclear safeguards and environment (Subsection B4)	208 480 000
5. Consumer protection, internal market, industry and innovation technology (Subsection B5)	284 956 000
6. Research and technological development (Subsection B6)	1 744 580 000
7. Cooperation with developing and other non-Member countries (Subsection B7)	2 651 480 000
8. Expenditure in support of Community operations (Subsection B8)	(186 325 000)
9. Repayments, guarantees and reserves (Subsection B0)	1 336 558 507
Section III B — Sub-total	53 392 466 507
<i>B. Section III — Commission (Part A)</i>	1 722 150 213
Section III — Sub-total	55 114 616 720
<i>C. Sections I, II, IV and V — Other institutions</i>	970 831 475
<i>Total expenditure</i>	56 085 448 195
Revenue	
Miscellaneous revenue (Titles 4 to 9)	336 008 508
Surplus available from the preceding financial year	2 225 689 444
Outstanding balance of surplus available from financial year 1989	615 932 402
<i>Total revenue</i>	3 177 630 354
Appropriations to be covered by the own resources referred to in Decision 88/376/EEC, Euratom	52 907 817 841

Expenditure to be covered pursuant to Decision 88/376/EEC, Euratom	52 907 817 841
Customs duties, agricultural levies and sugar and isoglucose levies (see Table 5)	– 14 243 871 500
Amount remaining to be financed	38 663 946 341

TABLE 1

Breakdown of own resources accruing from VAT
pursuant to Article 2 (1) (c) of Decision 88/376/EEC, Euratom

Member States	1 % of VAT base	Uniform VAT own resources rate	VAT own resources at uniform rate
Belgium	730 400 000	1,2039 (2)	879 301 512
Denmark	434 900 000		523 560 005
Germany	6 637 725 000		7 990 911 323
Greece (1)	341 000 000		410 517 272
Spain	2 150 000 000		2 588 305 382
France	5 120 000 000		6 163 778 399
Ireland (1)	168 025 000		202 279 075
Italy	3 725 000 000		4 484 389 558
Luxembourg (1)	50 050 000		60 253 342
Netherlands	1 156 000 000		1 391 665 592
Portugal (1)	284 900 000		342 980 560
United Kingdom (1)	4 460 500 000		5 369 830 771
Total	25 258 500 000		30 407 772 791
(1) Base limited to 55 % of estimated GNP of the current financial year.			
(2) Details of rate: $\frac{30\,407\,772\,791}{25\,258\,500\,000} = 1,203862969\%$			

Amount remaining to be financed by additional resource :

ECU 38 663 946 341 – ECU 30 407 772 791 = ECU 8 256 173 550.

TABLE 2

Determination of VAT own resources to be paid and the costs borne
by the other Member States to finance the compensation for the United Kingdom
to be added to the additional resource pursuant to Article 5 (2)
of Decision 88/376/EEC, Euratom

Member States	VAT own resources at uniform rate	Compensation for United Kingdom	Total	VAT at 1,4 %	Contribution to compensation for United Kingdom to be added to advances made by Member States	VAT own resources to be paid
Belgium	879 301 512	148 260 286	1 027 561 798	1 022 560 000	5 001 798	1 022 560 000
Denmark	523 560 005	96 170 623	619 730 628	608 860 000	10 870 628	608 860 000
Germany	7 990 911 323	745 888 169	8 736 799 492	9 292 815 000	—	8 736 799 492
Greece	410 517 272	58 623 327	469 140 599	477 400 000	—	469 140 599
Spain	2 588 305 382	388 994 143	2 977 299 525	3 010 000 000	—	2 977 299 525
France	6 163 778 399	919 535 256	7 083 313 655	7 168 000 000	—	7 083 313 655
Ireland	202 279 075	28 886 172	231 165 247	235 235 000	—	231 165 247
Italy	4 484 389 558	866 585 154	5 350 974 712	5 215 000 000	135 974 712	5 215 000 000
Luxembourg	60 253 342	8 604 392	68 857 734	70 070 000	—	68 857 734
Netherlands	1 391 665 592	217 473 634	1 609 139 226	1 618 400 000	—	1 609 139 226
Portugal	342 980 560	48 978 844	391 959 404	398 860 000	—	391 959 404
United Kingdom	5 369 830 771	−3 528 000 000	1 841 830 771	6 244 700 000	—	1 841 830 771
Total	30 407 772 791	0	30 407 772 791	35 361 900 000	151 847 138	30 255 925 653

TABLE 3

Determination of uniform rate and breakdown of own resources based on gross national product pursuant to Article 2 (1) (d) of Decision 88/376/EEC, Euratom

Member States	1 % of GNP	Uniform rate of 'additional base' own resources	'Additional base' own resources at uniform rate
Belgium	1 568 000 000	0,1613 ⁽¹⁾	252 854 699
Denmark	1 017 100 000		164 016 909
Germany	13 664 500 000		2 203 528 714
Greece	620 000 000		99 980 811
Spain	4 114 000 000		663 421 064
France	9 725 000 000		1 568 247 411
Ireland	305 500 000		49 264 738
Italy	9 165 000 000		1 477 942 162
Luxembourg	91 000 000		14 674 603
Netherlands	2 300 000 000		370 896 560
Portugal	518 000 000		83 532 356
United Kingdom	8 110 000 000		1 307 813 523
Total	51 198 100 000		8 256 173 550
⁽¹⁾ Calculation of rate : $\frac{8\,256\,173\,550}{51\,198\,100\,000} = 0,161259374 \%$			

TABLE 4

Determination of the additional resource pursuant to Articles 2 (1) (d) and 5 (2) of Decision 88/376/EEC, Euratom

Member States	Additional resource at uniform rate	Contribution to compensation for United Kingdom not covered by VAT	Total additional resource to be paid	Monetary reserve	'Other'
Belgium	252 854 699	5 001 798	257 856 497	30 765 307	227 091 190
Denmark	164 016 909	10 870 628	174 887 537	19 956 246	154 931 291
Germany	2 203 528 714	—	2 203 528 714	268 107 482	1 935 421 232
Greece	99 980 811	—	99 980 811	12 164 853	87 815 958
Spain	663 421 064	—	663 421 064	80 719 688	582 701 376
France	1 568 247 411	—	1 568 247 411	190 811 612	1 377 435 799
Ireland	49 264 738	—	49 264 738	5 994 133	43 270 605
Italy	1 477 942 162	135 974 712	1 613 916 874	179 824 002	1 434 092 872
Luxembourg	14 674 603	—	14 674 603	1 785 487	12 889 116
Netherlands	370 896 560	—	370 896 560	45 127 682	325 768 878
Portugal	83 532 356	—	83 532 356	10 163 539	73 368 817
United Kingdom	1 307 813 523	—	1 307 813 523	159 124 131	1 148 689 392
Total	8 256 173 550	151 847 138	8 408 020 688	1 004 544 162	7 403 476 526

TABLE 5

Summary of financing of expenditure

Member States	Sugar and isoglucose levies	Agricultural levies	Customs duties	VAT own resources	Own resources based on GNP	Total
Belgium	74 309 400	120 781 000	731 997 000	1 022 560 000	257 856 497	2 207 503 897
Denmark	37 782 000	5 760 000	210 293 000	608 860 000	174 887 537	1 037 582 537
Germany	330 590 300	121 930 000	3 590 000 000	8 736 799 492	2 203 528 714	14 982 848 506
Greece	17 202 600	12 060 000	171 814 000	469 140 599	99 980 811	770 198 010
Spain	53 978 400	113 220 000	523 494 000	2 977 299 525	663 421 064	4 331 412 989
France	359 988 300	69 120 000	1 597 329 000	7 083 313 655	1 568 247 411	10 677 998 366
Ireland	10 776 600	1 710 000	178 972 000	231 165 247	49 264 738	471 888 585
Italy	125 823 600	326 880 000	1 132 000 000	5 215 000 000	1 613 916 874	8 413 620 474
Luxembourg	0	179 000	9 843 000	68 857 734	14 674 603	93 554 337
Netherlands	84 910 500	82 890 000	1 073 834 000	1 609 139 226	370 896 560	3 221 670 286
Portugal	85 500	106 560 000	126 176 000	391 959 404	83 532 356	708 313 260
United Kingdom	63 924 300	173 610 000	2 604 048 000	1 841 830 771	1 307 813 523	5 991 226 594
Total	1 159 371 500	1 134 700 000	11 949 800 000	30 255 925 653	8 408 020 688	52 907 817 841

SECTION III
COMMISSION

COMMISSION

REVENUE

Article Item	Heading	1991 budget	Amending and supplementary budget No 3	New amount
	CHAPTER 3 0			
3 0 0	<i>Surplus available from the preceding financial year</i>	2 000 000 000	+ 225 689 444	2 225 689 444
	CHAPTER 3 0 — TOTAL	2 615 932 402	+ 225 689 444	2 841 621 846

Own revenue

TITLE 3

SURPLUSES AVAILABLE

CHAPTER 30 — SURPLUS AVAILABLE FROM PRECEDING FINANCIAL YEARS

Article Item	Remarks
300	Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities (OJ No L 356, 31. 12. 1977, p. 1), as last amended by Council Regulation (Euratom, ECSC, EEC) No 610/90 (OJ No L 70, 16. 3. 1990, p. 1). Council Regulation (EEC, Euratom) No 1552/89 of 29 May 1989 implementing Decision 88/376/EEC, Euratom on the system of the Communities' own resources (OJ No L 155, 7. 6. 1989, p. 1). In accordance with the provisions of Article 32 of the Financial Regulation, the balance from each financial year, whether surplus or deficit, is entered as revenue or expenditure in the budget of the subsequent financial year. The relevant estimates of such revenue or expenditure are entered in the budget during the budget procedure and, where appropriate, in a letter of amendment submitted pursuant to Article 14 of the Financial Regulation. They are drawn up in accordance with the principles set out in Article 15 of Regulation (EEC, Euratom) No 1552/89. After the close of accounts for each financial year, any discrepancy with the estimates shall be entered in the budget for the following financial year through a supplementary or amending budget. A deficit is entered in Chapter B0-3 0 of the statement of expenditure of this section. The surplus for 1990 is estimated at ECU 2 225 689 444.

Article Item	Heading	1991 budget	Amending and supplementary budget No 3	New amount
	CHAPTER 3 5			
3 5 7	<i>Result of the final calculation of the amount due to the United Kingdom for the correction of budgetary imbalances in respect of 1987</i>		+ —	—
	CHAPTER 3 5 — TOTAL		+ —	—
	Title 3 — Total	2 615 932 402	+ 225 689 444	2 841 621 846
	GRAND TOTAL	2 871 634 741	+ 225 689 444	3 097 324 185

COMMISSION

CHAPTER 35 — SURPLUS OF OWN RESOURCES BASED ON GROSS NATIONAL PRODUCT CONCERNING THE FINAL CALCULATION OF THE AMOUNT DUE TO THE UNITED KINGDOM FOR THE CORRECTION OF BUDGETARY IMBALANCES

Article Item	Remarks			
3 5 7	<i>New article</i>			
	Result of final calculation of the amount due to the United Kingdom for the correction of budgetary imbalances in respect of 1987.			
	Member States	1991 budget	Amending and supplementary budget No 3	New amount
	Belgium		— 8 152 570	— 8 152 570
	Denmark		+ 1 033 696	1 033 696
	Germany		+ 12 797 069	12 797 069
	Greece		— 3 508 330	— 3 508 330
	Spain		+ 637 035	637 035
	France		+ 13 090 802	13 090 802
	Ireland		+ 687 358	687 358
	Italy		— 13 356 532	— 13 356 532
	Luxembourg		— 133 565	— 133 565
	Netherlands		— 1 758 612	— 1 758 612
	Portugal		+ 747 517	747 517
	United Kingdom		— 2 083 868	— 2 083 868
<i>Article 3 5 7 — Total</i>			+ —	—

COMMISSION

EXPENDITURE

COMMISSION

PART A

ADMINISTRATIVE APPROPRIATIONS

COMMISSION
Part A
(Administrative appropriations)

TITLE A-1

EXPENDITURE RELATING TO PERSONS WORKING WITH THE INSTITUTION

CHAPTER A-1 1 — STAFF IN ACTIVE EMPLOYMENT

CHAPTER A-1 2 — PENSIONS, ALLOWANCES AND MISCELLANEOUS CONTRIBUTIONS

Article Item	Heading	1991 budget	Amending and supplementary budget No 3	New amount
	CHAPTER A-1 1			
A-1 1 0	<i>Officials and temporary staff holding a post provided for in the establishment plan</i>			
A-1 1 0 0	Basic salaries			
	Non-differentiated appropriations	567 105 235 (1)	+ 37 800 000	604 905 235 (1)
	Article A-1 1 0 — Total	702 145 091	+ 37 800 000	739 945 091
	CHAPTER A-1 1 — TOTAL	797 223 388	+ 37 800 000	835 023 388
	CHAPTER A-1 2			
A-1 2 0	<i>Pensions and severance grants</i>			
A-1 2 0 0	Retirement pensions			
	Non-differentiated appropriations	90 205 923	+ 2 200 000	92 405 923
	Article A-1 2 0 — Total	190 607 872	+ 2 200 000	192 807 872
	CHAPTER A-1 2 — TOTAL	245 639 472	+ 2 200 000	247 839 472
	Title A-1 — Total	1 177 956 635	+ 40 000 000	1 217 956 635
	Part A — Total	1 682 150 213	+ 40 000 000	1 722 150 213

(1) An appropriation of ECU 2 171 000 is entered in Chapter A-10 0.

COMMISSION

Part A

(Administrative appropriations)

TITLE A-1

EXPENDITURE RELATING TO PERSONS WORKING WITH THE INSTITUTION

CHAPTER A-1 1 — STAFF IN ACTIVE EMPLOYMENT

CHAPTER A-1 2 — PENSIONS, ALLOWANCES AND MISCELLANEOUS CONTRIBUTIONS

Article Item	Remarks

COMMISSION

PART B

OPERATING APPROPRIATIONS

COMMISSION
Part B

SUBSECTION B0

REPAYMENTS, GUARANTEES, RESERVES

COMMISSION
Subsection B0
(Repayments, guarantees, reserves)

TITLE B0-1

REPAYMENTS AND REFUNDS TO MEMBER STATES

CHAPTER B0-1 1 — REFUNDS AND FINANCIAL COMPENSATION

Article Item	Heading	1991 budget		Amending and supplementary budget No 3		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
	CHAPTER B0-1 1						
B0-1 1 0	Refunds to Member States						
B0-1 1 0 1	Refunds to Spain Non-differentiated appropriations	361 031 632 (1)	361 031 632 (1)	+ 20 267 242	+ 20 267 242	381 298 874 (1)	381 298 874 (1)
B0-1 1 0 2	Refunds to Portugal Non-differentiated appropriations	38 541 851 (2)	38 541 851 (2)	+ 7 020 329	+ 7 020 329	45 562 180 (2)	45 562 180 (2)
	Article B0-1 1 0 — Total	399 573 483	399 573 483	+ 27 287 571	+ 27 287 571	426 861 054	426 861 054
B0-1 1 1	Financial compensation to Member States						
B0-1 1 1 0	Financial compensation to Spain for financing the depre- ciation of old stocks of agri- cultural products Non-differentiated appropriations	44 324 053	44 324 053	+ 8 437	+ 8 437	44 332 490	44 332 490

(1) An appropriation of ECU 4 035 985 is entered in Chapter B0-4 0.
(2) An appropriation of ECU 508 177 is entered in Chapter B0-4 0.

COMMISSION
Subsection B0
(Repayments, guarantees, reserves)

TITLE B0-1

REPAYMENTS AND REFUNDS TO MEMBER STATES

CHAPTER B0-1 1 — REFUNDS AND FINANCIAL COMPENSATION

Article Item	Remarks

CHAPTER B0-1.1 — REFUNDS AND FINANCIAL COMPENSATION *(cont'd)*

Article Item	Heading	1991 budget		Amending and supplementary budget No 3		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
B0-1 1 1 B0-1 1 1 1	<i>(cont'd)</i> Financial compensation to Portugal for financing the de- preciation of old stocks of ag- ricultural products Non-differentiated appropriations	5 818 746	5 818 746	+ 2 056	+ 2 056	5 820 802	5 820 802
	<i>Article B0-1 1 1 — Total</i>	50 142 799	50 142 799	+ 10 493	+ 10 493	50 153 292	50 153 292
	Non-differentiated appropriations — Sub-total	449 716 282	449 716 282	+ 27 298 064	+ 27 298 064	477 014 346	477 014 346
	Differentiated appropriations — Sub-total						
	CHAPTER B0-1 1 TOTAL	449 716 282	449 716 282	+ 27 298 064	+ 27 298 064	477 014 346	477 014 346

COMMISSION
Subsection B0
(Repayments, guarantees, reserves)

CHAPTER B0-1 1 — REFUNDS AND FINANCIAL COMPENSATION (cont'd)

Article Item	Remarks

COMMISSION

Subsection B0

(Repayments, guarantees, reserves)

Article Item	Heading	1991 budget		Amending and supplementary budget No 3		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
	Non-differentiated appropriations — Sub-total	1 259 716 282	1 259 716 282	+ 27 298 064	+ 27 298 064	1 287 014 346	1 287 014 346
	Differentiated appropriations — Sub-total						
	Title B0-1 — Total	1 259 716 282	1 259 716 282	+ 27 298 064	+ 27 298 064	1 287 014 346	1 287 014 346
	Non-differentiated appropriations — Sub-total	1 423 560 443	1 423 560 443	+ 27 298 064	+ 27 298 064	1 450 858 507	1 450 858 507
	Differentiated appropriations — Sub-total	874 664 872	289 300 000	—	—	874 664 872	289 300 000
	Subsection B0 — Total	2 298 225 315	1 712 860 443	+ 27 298 064	+ 27 298 064	2 325 523 379	1 740 158 507
	Non-differentiated appropriations — Sub-total	35 730 858 443	35 730 858 443	+ 27 298 064	+ 27 298 064	35 758 156 507	35 758 156 507
	Differentiated appropriations — Sub-total	20 918 432 000	17 634 310 000	—	—	20 918 432 000	17 634 310 000
	Part B — Total	56 649 290 443	53 365 168 443	+ 27 298 064	+ 27 298 064	56 676 588 507	53 392 466 507
	Non-differentiated appropriations — Sub-total	1 682 150 213	1 682 150 213	+ 40 000 000	+ 40 000 000	1 722 150 213	1 722 150 213
	Differentiated appropriations — Sub-total						
	Part A — Total	1 682 150 213	1 682 150 213	+ 40 000 000	+ 40 000 000	1 722 150 213	1 722 150 213
	Non-differentiated appropriations — Sub-total	37 413 008 656	37 413 008 656	+ 67 298 064	+ 67 298 064	37 480 306 720	37 480 306 720
	Differentiated appropriations — Sub-total	20 918 432 000	17 634 310 000	—	—	20 918 432 000	17 634 310 000
	GRAND TOTAL	58 331 440 656	55 047 318 656	+ 67 298 064	+ 67 298 064	58 398 738 720	55 114 616 720

COMMISSION
Subsection B0
(Repayments, guarantees, reserves)

Article Item	Remarks

SECTION IV
COURT OF JUSTICE

[illegible]

TITLE 2

BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE

CHAPTER 27 — EXPENDITURE ON PUBLISHING AND INFORMATION

Article Item	Remarks