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II

(Acts whose publication is not obligatory)

PARLIAMENT

FINAL ADOPTION
of supplementary and amending budget No 2
of the European Union for the financial year 2000

(2000/566/EC, ECSC, Euratom)

THE PRESIDENT OF THE EUROPEAN PARLIAMENT,

Having regard to the Treaty establishing the European Community, and in particular Article 272 (4), third subparagraph, thereof,

Having regard to the Treaty establishing the European Atomic Energy Community, and in particular Article 234 thereof,

Having regard to the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities, as last amended by Regulation (EC, ECSC, Euratom) No 2673/1999 ⁽¹⁾, and in particular Article 15 thereof,

Having regard to the Interinstitutional Agreement of 6 May 1999 between the European Parliament, the Council and the Commission on budgetary discipline and improvement of the budgetary procedure ⁽²⁾,

Having regard to the general budget of the European Union for the financial year 2000 ⁽³⁾,

Having regard to preliminary draft supplementary and amending budget No 2 of the European Union for the financial year 2000 submitted by the Commission,

Having regard to draft supplementary and amending budget No 2 of the European Union for the financial year 2000 established by the Council on 29 June 2000,

⁽¹⁾ OJ L 326, 18.12.1999, p. 1.

⁽²⁾ OJ C 172, 18.6.1999, p. 1.

⁽³⁾ OJ L 40, 14.2.2000, p. 1.

Having regard to the debates and deliberations of the European Parliament of 4 and 6 July 2000, at the conclusion of which it approved supplementary and amending budget No 2 of the European Union for the financial year 2000,

Having regard to the resolution adopted by the European Parliament on 6 July 2000,

The procedure laid down in Article 272 of the Treaty establishing the European Economic Community and Article 234 of the Treaty establishing the European Atomic Energy Community having thus been completed,

DECLARES:

Sole Article

Supplementary and amending budget No 2 of the European Union for the financial year 2000 as set out in the annex has been finally adopted.

Done at Strasbourg, 6 July 2000.

The President
Nicole Fontaine

**SUPPLEMENTARY AND AMENDING BUDGET No 2
OF THE EUROPEAN UNION FOR THE FINANCIAL YEAR 2000**

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A. TOTAL REVENUE

Title	Heading	Budget 2000	Supplementary and amending budget No 2	New amount
1	Own resources	8 871 283 601	+ 21 635 000	88 734 471 601
3	Surpluses available			
	— Surplus available from the preceding financial year	p.m.	—	p.m.
	— Surplus own resources resulting from the transfer to the European Agricultural Guidance and Guarantee Fund Guarantee Section monetary reserve	p.m.	—	p.m.
	— Surplus of value added tax own resources from corresponding financial contributions and the additional resource	p.m.	—	p.m.
4	Miscellaneous Community taxes, levies and dues	541 218 852	—	541 218 852
5	Revenue accruing from the administrative operation of the institutions	62 270 000	—	62 270 000
6	Contributions to Community programmes, repayment of expenditure, revenue from services rendered against payment and contributions in connection with the European Economic Area	45 420 000	—	45 420 000
7	Interest on late payments and fines	p.m.	—	p.m.
8	Borrowing and lending operations	19 562 840	—	19 562 840
9	Miscellaneous revenue	5 643 000	—	5 643 000
GRAND TOTAL		89 386 951 293	+ 21 635 000	89 408 586 293

TITLE 1

OWN RESOURCES

CHAPTER 14 — OWN RESOURCES BASED ON GROSS NATIONAL PRODUCT PURSUANT TO ARTICLE 2(1)(D) AND THE FIRST SUBPARAGRAPH OF ARTICLE 6 OF DECISION 94/728/EC, EURATOM

1 4 0 *Own resources based on gross national product pursuant to Article 2(1)(d) and the first subparagraph of Article 6 of Decision 94/728/EC, Euratom*

1 4 0 0 Own resources based on gross national product pursuant to Article 2(1)(d) of Decision 94/728/EC, Euratom, with the exception of those corresponding to the European Agricultural Guidance and Guarantee Fund Guarantee Section monetary reserve, the reserve for loan guarantees and the reserve for emergency aid

Budget 2000	Supplementary and amending budget No 2	New amount
36 845 477 947	+ 21 635 000	36 867 112 947,—

Remarks

Council Decision 94/728/EC, Euratom of 31 October 1994 on the system of the Communities' own resources (OJ L 293, 12.11.1994, p. 9), and in particular Article 2(1)(d) thereof.

The rate, excluding the EAGGF Guarantee Section monetary reserve, the loan guarantee reserve and the emergency aid reserve, to be applied to Member States' gross national product for this financial year is 0,4457 %.

Member States	Budget 2000	Supplementary and amending budget No 2	New amount
Belgium	1 086 121 232	637 751	1 086 758 983
Denmark	712 500 196	418 367	712 918 563
Germany	8 943 455 840	5 251 435	8 948 707 275
Greece	550 195 944	323 065	550 519 009
Spain	2 561 127 045	1 503 848	2 562 630 893
France	6 126 768 842	3 597 528	6 130 366 370
Ireland	379 121 809	222 614	379 344 423
Italy	4 974 212 473	2 920 768	4 977 133 241
Luxembourg	81 528 080	47 872	81 575 952
Netherlands	1 710 776 076	1 004 537	1 711 780 613
Austria	883 032 670	518 500	883 551 170
Portugal	474 089 793	278 377	474 368 170
Finland	545 015 442	320 024	545 335 466
Sweden	1 048 508 033	615 665	1 049 123 698
United Kingdom	6 769 024 472	3 974 649	6 772 999 121
Item 1 4 0 0 — Total	36 845 477 947	21 635 000	36 867 112 947

SECTION I

PARLIAMENT

REVENUE**Contribution of the European Communities to the financing of the expenditure
of the European Parliament for the financial year 2000**

Heading	Budget 2000	Supplementary and amending budget No 2	New amount
Expenditure	964 924 397	+ 15 000 000	979 924 397
Own resources	– 60 163 959	—	– 60 163 959
Contribution due	904 760 438	+ 15 000 000	– 919 760 438

PARLIAMENT

EXPENDITURE

TITLE 2

BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE

CHAPTER 20 — INVESTMENTS IN IMMOVABLE PROPERTY, RENTAL OF BUILDINGS AND ASSOCIATED COSTS

Article Item	Heading	Budget 2000	Supplementary and amending budget No 2	New amount
2 0 6	CHAPTER 2 0			
	<i>Acquisition of immovable property</i>			
	Non-differentiated appropriations	34 576 000	+ 15 000 000	49 576 000,—
	CHAPTER 2 0 — TOTAL	34 576 000	+ 15 000 000	49 576 000,—
	Title 2 — Total	34 576 000	+ 15 000 000	49 576 000,—
	GRAND TOTAL	964 924 397	+ 15 000 000	979 924 397,—

TITLE 2**BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE****CHAPTER 20 — INVESTMENTS IN IMMOVABLE PROPERTY, RENTAL OF BUILDINGS AND ASSOCIATED COSTS****206*****Acquisition of immovable property***

Budget 2000	Supplementary and amending budget No 2	New amount
34 576 000	+ 15 000 000	49 576 000

Remarks

This appropriation is intended to cover the acquisition of immovable property. The subsidies in respect of the sites and their development will be dealt with in accordance with the provisions of Article 27(3) of the Financial Regulation.

SECTION II

COUNCIL

REVENUE**Contribution of the European Communities to the financing of the expenditure
of the Council for the financial year 2000**

Heading	Budget 2000	Supplementary and amending budget No 2	New amount
Expenditure	347 821 000	+ 6 635 000	354 456 000
Own resources	34 829 000	—	34 829 000
Contribution due	382 650 000	+ 6 635 000	389 285 000

COUNCIL

EXPENDITURE

TITLE 1

EXPENDITURE RELATING TO PERSONS WORKING WITH THE INSTITUTION

CHAPTER 11 — STAFF IN ACTIVE EMPLOYMENT

Article Item	Heading	Budget 2000	Supplementary and amending budget No 2	New amount
1 1 1 1 1 1 3	CHAPTER 1 1			
	Other staff			
	Special advisers and other persons authorised by the Council			
	Non-differentiated appropriations	700 000	+ 471 000	1 171 000,—
	Article 1 1 1 — Total	700 000	+ 471 000	1 171 000,—
	CHAPTER 1 1 — TOTAL	700 000	+ 471 000	1 171 000,—
	Title 1 — Total	700 000	+ 471 000	1 171 000,—

TITLE 1

EXPENDITURE RELATING TO PERSONS WORKING WITH THE INSTITUTION

CHAPTER 1 1 — STAFF IN ACTIVE EMPLOYMENT

Remarks

A 4,4 % standard abatement has been applied to Items 1 1 0 0, 1 1 0 1, 1 1 0 2, 1 1 3 0, 1 1 3 1, 1 1 4 1, 1 1 9 0 and 1 1 9 1. The appropriations entered in this chapter are assessed on the basis of the Council's establishment plan for the financial year.

1 1 1 Other staff

1 1 1 3 Special advisers and other persons authorised by the Council

Budget 2000	Supplementary and amending budget No 2	New amount
700 000	+ 471 000	1 171 000

TITLE 2

BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE

CHAPTER 2 0 — INVESTMENTS IN IMMOVABLE PROPERTY, RENTAL OF BUILDINGS AND ASSOCIATED COSTS

CHAPTER 2 2 — MOVABLE PROPERTY AND ASSOCIATED COSTS

Article Item	Heading	Budget 2000	Supplementary and amending budget No 2	New amount
	CHAPTER 2 0			
2 0 0	Rent			
	Non-differentiated appropriations	4 300 000	+ 349 000	4 649 000,—
2 0 1	Insurance			
	Non-differentiated appropriations	153 000	+ 2 000	155 000,—
2 0 2	Water, gas, electricity and heating			
	Non-differentiated appropriations	2 000 000	+ 28 000	2 028 000,—
2 0 3	Cleaning and maintenance			
	Non-differentiated appropriations	7 000 000	+ 50 000	7 050 000,—
2 0 4	Fitting-out of premises			
	Non-differentiated appropriations	4 250 000	+ 3 570 000	7 820 000,—
2 0 5	Building security and surveillance			
	Non-differentiated appropriations	2 800 000	+ 1 050 000	3 850 000,—
2 0 8	Expenditure preliminary to the acquisition, construction and fitting-out of buildings			
	Non-differentiated appropriations	220 000	+ 30 000	250 000,—
2 0 9	Other expenditure relating to buildings			
	Non-differentiated appropriations	150 000	+ 13 000	163 000,—
	CHAPTER 2 0 — TOTAL	20 873 000	+ 5 092 000	25 965 000,—
	CHAPTER 2 2			
2 2 1	Furniture			
2 2 1 0	Purchase and replacement of furniture			
	Non-differentiated appropriations	850 000	+ 287 000	1 137 000,—
	Article 2 2 1 — Total	850 000	+ 287 000	1 137 000,—

COUNCIL

CHAPTER 22 — MOVABLE PROPERTY AND ASSOCIATED COSTS (cont'd)

[illegible]

TITLE 2

BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE

CHAPTER 20 — INVESTMENTS IN IMMOVABLE PROPERTY, RENTAL OF BUILDINGS AND ASSOCIATED COSTS

200

Rent

Budget 2000	Supplementary and amending budget No 2	New amount
4 300 000	+ 349 000	4 649 000

Remarks

This appropriation is intended to cover the rents and taxes on buildings occupied by the Council and the rent for meeting rooms, a warehouse and parking spaces:

- premises occupied in Brussels,
- premises occupied in Luxembourg (Kirchberg),
- premises occupied in Geneva,
- premises occupied in New York,
- rental of meeting rooms for external meetings and missions.

201

Insurance

Budget 2000	Supplementary and amending budget No 2	New amount
153 000	+ 2 000	155 000

Remarks

This appropriation is intended to cover the premiums on contracts concluded with insurance companies for the buildings occupied by the Council.

202

Water, gas, electricity and heating

Budget 2000	Supplementary and amending budget No 2	New amount
2 000 000	+ 28 000	2 028 000

Remarks

This appropriation is intended to cover water, gas, electricity and heating costs.

203

Cleaning and maintenance

Budget 2000	Supplementary and amending budget No 2	New amount
7 000 000	+ 50 000	7 050 000

Remarks

This appropriation is intended to cover the following cleaning and maintenance costs:

- cleaning of offices, workshops and warehouses (including curtains, carpets, blinds etc.),

COUNCIL

CHAPTER 20 — INVESTMENTS IN IMMOVABLE PROPERTY, RENTAL OF BUILDINGS AND ASSOCIATED COSTS (*cont'd*)**203** (*cont'd*)

- replacement of worn-out curtains and carpets,
- painting,
- miscellaneous maintenance work,
- repairs to technical installations,
- technical supplies,
- contracts for the maintenance of the various technical installations (air-conditioning, heating, waste handling, lifts).

Before the renewal or conclusion of contracts for an amount greater than EUR 46 000, the institution will, in order to rationalise expenditure, ascertain from the other institutions the terms (price, currency, indexing, duration, other clauses) obtained by each for a similar contract.

Revenue available for reuse is estimated at EUR 12 000.

204***Fitting-out of premises***

Budget 2000	Supplementary and amending budget No 2	New amount
4 250 000	+ 3 570 000	7 820 000

Remarks

Council Directive 89/391/EEC of 12 June 1989 on the introduction of measures to encourage improvements in the safety and health of workers at the workplace (OJ L 183, 29.6.1989, p. 1).

This appropriation is intended to cover fitting-out work, *inter alia*:

- fitting-out of premises in accordance with operational requirements,
- adaptation of working conditions to the safety and health requirements and standards in force.

205***Building security and surveillance***

Budget 2000	Supplementary and amending budget No 2	New amount
2 800 000	+ 1 050 000	3 850 000

Remarks

This appropriation is intended to cover the various forms of expenditure relating to the safety of buildings, in particular the caretaking contract for the buildings.

Before the renewal or conclusion of contracts, the institution will, in order to rationalise expenditure, ascertain from the other institutions the terms obtained by each for a similar contract.

208***Expenditure preliminary to the acquisition, construction and fitting-out of buildings***

Budget 2000	Supplementary and amending budget No 2	New amount
220 000	+ 30 000	250 000

Remarks

This appropriation is intended to cover, *inter alia*, experts' contributions to the studies on adapting and extending the institution's buildings.

CHAPTER 20 — INVESTMENTS IN IMMOVABLE PROPERTY, RENTAL OF BUILDINGS AND ASSOCIATED COSTS (*cont'd*)**2 0 9** ***Other expenditure relating to buildings***

Budget 2000	Supplementary and amending budget No 2	New amount
150 000	+ 13 000	163 000

Remarks

This appropriation is intended to cover any other current expenditure relating to buildings which is not provided for in the other articles of this chapter, in particular the costs of waste removal, signwriting materials, checks by specialised bodies, etc.

The amount of revenue from paper recovery is estimated at EUR 20 000.

CHAPTER 22 — MOVABLE PROPERTY AND ASSOCIATED COSTS**2 2 1** ***Furniture*****2 2 1 0** Purchase and replacement of furniture

Budget 2000	Supplementary and amending budget No 2	New amount
850 000	+ 287 000	1 137 000

Remarks

This appropriation is intended to cover the purchase of furniture and specialised furniture as well as the replacement of some of the furniture which was purchased at least 15 years ago or cannot be recuperated.

Revenue from the sale of used furniture available for reuse is estimated at EUR 2 000.

2 2 2 ***Technical equipment and installations****Remarks*

Where the appropriation is intended to cover expenditure relating to the purchase of or the conclusion of a hire or hire-purchase contract for the acquisition of equipment or the supply and provision of services in the field of information technology, the institution will consult the other institutions under existing interinstitutional arrangements to ascertain the conditions obtained by each.

2 2 2 0 Purchase and replacement of technical equipment and installations

Budget 2000	Supplementary and amending budget No 2	New amount
5 339 000	+ 785 000	6 124 000

Remarks

This appropriation is intended to cover the purchase and renewal of technical equipment and installations for the following services: reproduction/diffusion, security, telecommunications, new technologies, internal, conferences.

Revenue available for reuse is estimated at EUR 2 000.

CORRIGENDA**Corrigendum to the final adoption of the general budget of the European Union for the financial year 2000***(Official Journal of the European Communities L 40 of 14 February 2000)*

On page 135, in the table headed 'Authorised Staff' the figures for Parliament and the European Ombudsman should read as follows:

Institution	1999		2000	
	Permanent posts	Temporary posts	Permanent posts	Temporary posts
Parliament and European Ombudsman	3 491	634	3 511	633'

On page 140, the establishment plan for Section II — Council is replaced by the following table:

'Section II — Council

Category and grade	1999		2000	
	Permanent posts	Temporary posts	Permanent posts	Temporary posts
Non-category	2	—	2	—
A 1	13	1	13	1
A 2	24 ⁽¹⁾	6	25 ⁽²⁾	5
A 3	46 ⁽³⁾	4	47 ⁽⁴⁾	7
A 4	70 ⁽⁵⁾	20	74 ⁽⁶⁾	20
A 5	67	6	67	3
A 6	34	—	34	—
A 7	39	—	45	—
A 8	—	—	—	—
Total	293	37	305	36
LA 3	27	—	27	—
LA 4	158	—	168	—
LA 5	221	—	221	—
LA 6	91	—	91	—
LA 7	144	—	134	—
LA 8	—	—	—	—
Total	641	—	641	—
B 1	48	3	53	3
B 2	48	—	47	—
B 3	40	—	51	—
B 4	21	—	21	—
B 5	58	—	53	25
Total	215	3	225	28
C 1	414	—	431	—
C 2	327	—	327	—
C 3	239	—	228	—
C 4	128	—	128	—
C 5	201	—	176	—
Total	1 309	—	1 290	—
D 1	85	—	85	—
D 2	47	—	47	—
D 3	—	—	—	—
D 4	—	—	—	—
Total	132	—	132	—
Grand total	2 592 ⁽⁷⁾	40	2 595 ⁽⁸⁾	64

⁽¹⁾ Of which three A 1 *ad personam*.

⁽²⁾ Of which three A 1 *ad personam*.

⁽³⁾ Of which seven A 2 *ad personam*.

⁽⁴⁾ Of which seven A 2 *ad personam*.

⁽⁵⁾ Of which five A 3 *ad personam*.

⁽⁶⁾ Of which five A 3 *ad personam*.

⁽⁷⁾ Half-time working in certain posts may be offset by the recruitment of other staff within the limit of the number of posts thus released in each category.

⁽⁸⁾ Half-time working in certain posts may be offset by the recruitment of other staff within the limit of the number of posts thus released in each category.

On page 842, against Item B3-4 0 0 2, the fifth paragraph of the remarks should read as follows:

'This appropriation is intended to cover expenditure on information and training measures for workers' organisations, including representatives of the social partners of the countries of central and eastern Europe, deriving from the implementation of Community action on the social dimension of the internal market and monetary union, including participation by representatives of the social partners in the countries of central and eastern Europe. Part of the appropriations for this item is intended to finance measures involving representatives of the social partners of the candidate countries.'

Corrigendum to the final adoption of supplementary and amending budget No 5 of the European Union for the financial year 1999

(Official Journal of the European Communities L 88 of 10 April 2000)

On page 5, before the section 'Staff', the following tables on the financing of the general budget are inserted:

'B. FINANCING OF THE GENERAL BUDGET

Appropriations to be covered during the 1999 financial year pursuant to Article 1 of Council Decision 94/728/EC, Euratom of 31 October 1994 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)	40 538 000 000
2. Structural operations, structural and cohesion expenditure, financial mechanism, other agricultural and regional operations, transport and fisheries (Subsection B2)	30 658 450 000
3. Training, youth, culture, audiovisual media, information and other social operations (Subsection B3)	740 951 000
4. Energy, Euratom nuclear safeguards and environment (Subsection B4)	198 430 000
5. Consumer protection, internal market, industry and trans-European networks (Subsection B5)	883 140 000
6. Research and technological development (Subsection B6)	2 990 190 000
7. External action (Subsection B7)	4 702 290 000
8. Common foreign and security policy (Subsection B8)	22 950 000
9. Guarantees, reserves and compensation (Subsection B0)	346 000 000
Section III Part B — Subtotal	81 080 401 000
<i>B. Section III 'Commission' (Part A)</i>	2 922 998 354
Section III — Subtotal	84 003 399 354

Description	Amount
<i>C. Sections I, II, IV, V and VI (Other institutions)</i>	1 581 064 249
Total expenditure	85 584 463 603
Revenue	
Miscellaneous revenue (Titles 4 to 9)	630 574 171
Surplus available from the preceding financial year	2 944 230 767
Surplus of own resources accruing from VAT and own resources based on GNP relating to previous financial years	p.m.
Surplus of own resources accruing from the EAGGF monetary reserve	78 000 000
Total revenue	3 652 804 938
Appropriations to be covered by the own resources referred to in Article 2 of Decision 94/728/EC, Euratom	81 931 658 665

Expenditure to be financed by the own resources referred to in Article 2 of Decision 94/728/EC, Euratom 81 931 658 665

Net amount (= 90 %) of customs duties, agricultural levies and sugar and isoglucose levies (see Table 7) – 13 355 010 000

Amount remaining to be financed 68 576 648 665

TABLE 1

Breakdown of own resources accruing from VAT pursuant to Article 2(1)(c) of Decision 94/728/EC, Euratom

Member States	1 % of the non-capped VAT base	1 % of gross national product	Capping rate (in %)	1 % of gross national product multiplied by the capping rate
Belgium	941 500 000	2 332 800 000	50	1 166 400 000
Denmark	630 000 000	1 529 800 000	50	764 900 000
Germany	9 486 000 000	19 545 000 000	50	9 772 500 000
Greece ⁽¹⁾	596 100 000	1 157 900 000	50	578 950 000
Spain ⁽¹⁾	2 731 772 000	5 301 024 000	50	2 650 512 000
France	6 254 900 000	13 259 000 000	50	6 629 500 000
Ireland ⁽¹⁾	405 800 000	719 000 000	50	359 500 000
Italy	4 121 686 000	10 759 145 000	50	5 379 572 500
Luxembourg ⁽¹⁾	98 100 000	179 930 000	50	89 965 000
Netherlands ⁽¹⁾	1 810 000 000	3 512 400 000	50	1 756 200 000
Austria	943 500 000	1 966 800 000	50	983 400 000
Portugal ⁽¹⁾	633 260 000	1 021 600 000	50	510 800 000
Finland	491 500 000	1 149 400 000	50	574 700 000
Sweden	880 300 000	1 895 800 000	50	947 900 000
United Kingdom ⁽¹⁾	6 140 600 000	12 148 300 000	50	6 074 150 000
Total	36 165 018 000	76 477 899 000		38 238 949 500
⁽¹⁾ Member State with a capped VAT base.				

Member States	1% of the capped VAT base	Maximum VAT call-in rate (in %)	Uniform rate of VAT own resources (in %) ⁽¹⁾	VAT own resources at the uniform rate
Belgium	941 500 000	1,00	0,867829098	817 061 095
Denmark	630 000 000	1,00	0,867829098	546 732 331
Germany	9 486 000 000	1,00	0,867829098	8 232 226 819
Greece	578 950 000	1,00	0,867829098	502 429 656
Spain	2 650 512 000	1,00	0,867829098	2 300 191 437
France	6 254 900 000	1,00	0,867829098	5 428 184 222
Ireland	359 500 000	1,00	0,867829098	311 984 561
Italy	4 121 686 000	1,00	0,867829098	3 576 919 042
Luxembourg	89 965 000	1,00	0,867829098	78 074 245
Netherlands	1 756 200 000	1,00	0,867829098	1 524 081 461
Austria	943 500 000	1,00	0,867829098	818 796 754
Portugal	510 800 000	1,00	0,867829098	443 287 103
Finland	491 500 000	1,00	0,867829098	426 538 001
Sweden	880 300 000	1,00	0,867829098	763 949 955
United Kingdom	6 074 150 000	1,00	0,867829098	5 271 324 113
Total	35 769 463 000			31 041 780 795
⁽¹⁾ Calculation of uniform rate: maximum VAT rate less VAT rate frozen by United Kingdom correction, i.e.: $1\% - 0,132170902452848\% = 0,867829097547152\%$ (see Table 6).				

Amount remaining to be financed by additional resource:

EUR 68 576 648 665 – EUR 31 041 780 795 = EUR 37 534 867 870.

TABLE 2

Determination of VAT own resources to be paid and the costs borne by the other Member States to finance the United Kingdom correction to be added to the additional resource in accordance with Article 5(2) of Decision 94/728/EC, Euratom

Member States	VAT own resources at uniform rate	United Kingdom correction	Total	Maximum VAT call-in rate (in %)	VAT at maximum call-in rate	Contribution to United Kingdom correction to be added to the additional resource	VAT own resources to be paid (memorandum item)
Belgium	817 061 095	140 975 662	958 036 757	1,00	941 500 000	16 536 757	941 500 000
Denmark	546 732 331	92 448 803	639 181 134	1,00	630 000 000	9 181 134	630 000 000
Germany	8 232 226 819	687 425 715	8 919 652 534	1,00	9 486 000 000		8 919 652 534
Greece	502 429 656	69 974 160	572 403 816	1,00	578 950 000		572 403 816
Spain	2 300 191 437	320 351 239	2 620 542 676	1,00	2 650 512 000		2 620 542 676
France	5 428 184 222	801 267 279	6 229 451 501	1,00	6 254 900 000		6 229 451 501
Ireland	311 984 561	43 450 575	355 435 136	1,00	359 500 000		355 435 136
Italy	3 576 919 042	650 196 156	4 227 115 198	1,00	4 121 686 000	105 429 198	4 121 686 000
Luxembourg	78 074 245	10 873 521	88 947 766	1,00	89 965 000		88 947 766
Netherlands	1 524 081 461	212 261 195	1 736 342 656	1,00	1 756 200 000		1 736 342 656
Austria	818 796 754	118 857 567	937 654 321	1,00	943 500 000		937 654 321
Portugal	443 287 103	61 737 284	505 024 387	1,00	510 800 000		505 024 387
Finland	426 538 001	69 460 488	495 998 489	1,00	491 500 000	4 498 489	491 500 000
Sweden	763 949 955	114 566 898	878 516 853	1,00	880 300 000		878 516 853
United Kingdom	5 271 324 113	– 3 393 846 542	1 877 477 571	1,00	6 074 150 000		1 877 477 571
Total	31 041 780 795	—	31 041 780 795		35 769 463 000	135 645 578	30 906 135 217

TABLE 3

Determination of uniform rate and breakdown of resources based on gross national product pursuant to Article 2(1)(d) of Decision 94/728/EC, Euratom

Member States	1 % of GNP	Uniform rate of 'additional base' own resources	'Additional base' own resources at uniform rate
Belgium	2 332 800 000	— ⁽¹⁾	1 144 923 448
Denmark	1 529 800 000		750 816 139
Germany	19 545 000 000		9 592 562 062
Greece	1 157 900 000		568 289 977
Spain	5 301 024 000		2 601 708 964
France	13 259 000 000		6 507 433 123
Ireland	719 000 000		352 880 639
Italy	10 759 145 000		5 280 520 140
Luxembourg	179 930 000		88 308 503
Netherlands	3 512 400 000		1 723 863 648
Austria	1 966 800 000		965 292 969
Portugal	1 021 600 000		501 394 802
Finland	1 149 400 000		564 118 232
Sweden	1 895 800 000		930 446 618
United Kingdom	12 148 300 000		5 962 308 606
Total	76 477 899 000		37 534 867 870

⁽¹⁾ Calculation of rate: $(37\,534\,867\,870)/(76\,477\,899\,000) = 0,490793658832076\%$.

Own resources ceiling (% of GNP): 1,27 %.

TABLE 4

Determination of the additional resource in accordance with Articles 2(1)(d) and 5(2) of Decision 94/728/EC, Euratom

Member States	Additional resource at uniform rate	Additional resource excluding reserves	Additional resource, financing of reserves	Contribution to United Kingdom correction not covered by VAT	Total additional resource to be paid (memorandum item)
Belgium	1 144 923 448	1 108 563 955	36 359 493	16 536 757	1 161 460 205
Denmark	750 816 139	726 972 367	23 843 772	9 181 134	759 997 273
Germany	9 592 562 062	9 287 929 738	304 632 324		9 592 562 062
Greece	568 289 977	550 242 714	18 047 263		568 289 977
Spain	2 601 708 964	2 519 086 132	82 622 832		2 601 708 964
France	6 507 433 123	6 300 775 667	206 657 456		6 507 433 123
Ireland	352 880 639	341 674 161	11 206 478		352 880 639
Italy	5 280 520 140	5 112 825 931	167 694 209	105 429 198	5 385 949 338
Luxembourg	88 308 503	85 504 078	2 804 425		88 308 503
Netherlands	1 723 863 648	1 669 118 671	54 744 977		1 723 863 648
Austria	965 292 969	934 638 026	30 654 943		965 292 969
Portugal	501 394 802	485 471 938	15 922 864		501 394 802
Finland	564 118 232	546 203 451	17 914 781	4 498 489	568 616 721
Sweden	930 446 618	900 898 296	29 548 322		930 446 618
United Kingdom	5 962 308 606	5 772 962 745	189 345 861		5 962 308 606
Total	37 534 867 870	36 342 867 870	1 192 000 000	135 645 578	37 670 513 448
Percentage of 1 % of GNP	0,4908	0,4752	0,0156		

Additional resource — Reserve financing

Member States	Monetary reserve	Reserve for loans and loan guarantees	Emergency aid reserve	Total of reserve financing
Belgium	15 251 465	10 554 014	10 554 014	36 359 493
Denmark	10 001 582	6 921 095	6 921 095	23 843 772
Germany	127 782 016	88 425 154	88 425 154	304 632 324
Greece	7 570 161	5 238 551	5 238 551	18 047 263
Spain	34 657 228	23 982 802	23 982 802	82 622 832
France	86 685 174	59 986 141	59 986 141	206 657 456
Ireland	4 700 704	3 252 887	3 252 887	11 206 478
Italy	70 341 531	48 676 339	48 676 339	167 694 209
Luxembourg	1 176 353	814 036	814 036	2 804 425
Netherlands	22 963 497	15 890 740	15 890 740	54 744 977
Austria	12 858 617	8 898 163	8 898 163	30 654 943
Portugal	6 679 054	4 621 905	4 621 905	15 922 864
Finland	7 514 589	5 200 096	5 200 096	17 914 781
Sweden	12 394 430	8 576 946	8 576 946	29 548 322
United Kingdom	79 423 599	54 961 131	54 961 131	189 345 861
Total	500 000 000	346 000 000	346 000 000	1 192 000 000
Percentage of 1 % of GNP	0,0065	0,0045	0,0045	0,0156

TABLE 6 — CALCULATION OF GROSS AMOUNT OF UNITED KINGDOM CORRECTION

(under Article 2(4) of the Decision on the own resources system)

Member States	1 % of capped VAT base	Distribution of United Kingdom correction
Belgium	941 500 000	124 438 905
Denmark	630 000 000	83 267 669
Germany	9 486 000 000	722 763 405
Greece	578 950 000	76 520 344
Spain	2 650 512 000	350 320 563
France	6 254 900 000	826 715 778
Ireland	359 500 000	47 515 439
Italy	4 121 686 000	544 766 958
Luxembourg	89 965 000	11 890 755
Netherlands	1 756 200 000	232 118 539
Austria	943 500 000	124 703 246
Portugal	510 800 000	67 512 897
Finland	491 500 000	64 961 999
Sweden	880 300 000	116 350 045
United Kingdom	6 074 150 000	– 3 393 846 542
Total	35 769 463 000	—

Calculation of Member States' shares*Germany:*

$$(9\,486\,000\,000) / (35\,769\,463\,000 - 6\,074\,150\,000) \times -3\,393\,846\,542 \times (2)/(3) = 722\,763\,405$$

Other countries (for example Belgium):

$$(941\,500\,000) / (35\,769\,463\,000 - 6\,074\,150\,000 - 9\,486\,000\,000) \times (3\,393\,846\,542 - 722\,763\,405) / 1 = 124\,438\,905$$

VAT rate frozen by United Kingdom correction (for example Belgium):

$$(124\,438\,905) / (941\,500\,000) = 0,132170902$$

Gross amount:

$$0,132170902 \times 35\,769\,463\,000 = 4\,727\,682\,205$$

TABLE 7
Summary of financing of expenditure

Member States	Net agricultural levies (90 %)	Net sugar and isoglucose levies (90 %)	Net customs duties (90 %)	Total net traditional own resources (90 %)	VAT own resources at uniform rate	GNP own resources not including reserves	GNP own resources, reserves	United Kingdom correction VAT and GNP own resources	Total financing
Belgium	95 490 000	58 410 000	985 050 000	1 138 950 000	817 061 095	1 108 563 955	36 359 493	140 975 662	3 241 910 205
Denmark	3 240 000	32 670 000	238 770 000	274 680 000	546 732 331	726 972 367	23 843 772	92 448 803	1 664 677 273
Germany	172 170 000	271 530 000	2 670 750 000	3 114 450 000	8 232 226 819	9 287 929 738	304 632 324	687 425 715	21 626 664 596
Greece	7 200 000	15 570 000	136 350 000	159 120 000	502 429 656	550 242 714	18 047 263	69 974 160	1 299 813 793
Spain	29 880 000	38 340 000	627 480 000	695 700 000	2 300 191 437	2 519 086 132	82 622 832	320 351 239	5 917 951 640
France	69 750 000	265 500 000	1 106 910 000	1 442 160 000	5 428 184 222	6 300 775 667	206 657 456	801 267 279	14 179 044 624
Ireland	6 930 000	9 720 000	175 410 000	192 060 000	311 984 561	341 674 161	11 206 478	43 450 575	900 375 775
Italy	127 710 000	99 450 000	1 037 700 000	1 264 860 000	3 576 919 042	5 112 825 931	167 694 209	650 196 156	10 772 495 338
Luxembourg	270 000	—	20 160 000	20 430 000	78 074 245	85 504 078	2 804 425	10 873 521	197 686 269
Netherlands	151 650 000	64 350 000	1 380 150 000	1 596 150 000	1 524 081 461	1 669 118 671	54 744 977	212 261 195	5 056 356 304
Austria	23 400 000	26 820 000	189 180 000	239 400 000	818 796 754	934 638 026	30 654 943	118 857 567	2 142 347 290
Portugal	36 000 000	2 160 000	127 260 000	165 420 000	443 287 103	485 471 938	15 922 864	61 737 284	1 171 839 189
Finland	6 300 000	7 290 000	116 910 000	130 500 000	426 538 001	546 203 451	17 914 781	69 460 488	1 190 616 721
Sweden	28 170 000	18 900 000	322 290 000	369 360 000	763 949 955	900 898 296	29 548 322	114 566 898	2 178 323 471
United Kingdom	190 890 000	61 290 000	2 299 590 000	2 551 770 000	5 271 324 113	5 772 962 745	189 345 861	— 3 393 846 542	10 391 556 177
Total	949 050 000	972 000 000	11 433 960 000	13 355 010 000	31 041 780 795	36 342 867 870	1 192 000 000	—	81 931 658 665'

On page 9, in the table headed 'General summary' against Article B7-5 0 0:

for:

'Title	Heading	CA PA	1999 budget (including SAB 5/99)	Supplementary and amending budget No 5	New amount
B7-5 0 0	Aid for economic restructuring of the countries of central and east- ern Europe	CA PA	1 188 500 000 718 990 000	— 147 000 000	1 188 500 000 865 990 000'

read:

'Title	Heading	CA PA	1999 budget (including SAB 5/99)	Supplementary and amending budget No 5	New amount
B7-5 0 0	Aid for economic restructuring of the countries of central and east- ern Europe	CA PA	1 188 500 000 718 990 000	— 172 000 000	1 188 500 000 890 990 000'

In the same table the totals should read as follows:

'Title	Heading	CA PA	1999 budget (including SAB 5/99)	Supplementary and amending budget No 5	New amount
	Total	CA PA	1 827 110 000 1 136 660 000	— 202 000 000 25 000 000	1 625 110 000 1 161 660 000'

On page 18, against Article B7-5 0 0, 'Aid for economic restructuring of the countries of central and eastern Europe':

for:

'Budget 1999 (including SAB 4/99)		Supplementary and amending budget No 5		New amount	
Commitments	Payments	Commitments	Payments	Commitments	Payments
1 188 500 000 (¹)	718 990 000 (²)	—	147 000 000	1 188 500 000 (³)	865 990 000 (⁴)
(¹) An appropriation of EUR 54 690 000 is entered in Chapter B0-4 0. (²) An appropriation of EUR 5 900 000 is entered in Chapter B0-4 0. (³) An appropriation of EUR 54 690 000 is entered in Chapter B0-4 0. (⁴) An appropriation of EUR 5 900 000 is entered in Chapter B0-4 0.'					

read:

'Budget 1999 (including SAB 4/99)		Supplementary and amending budget No 5		New amount	
Commitments	Payments	Commitments	Payments	Commitments	Payments
1 188 500 000 (¹)	718 990 000 (²)	—	172 000 000	1 188 500 000 (³)	890 990 000 (⁴)
(¹) An appropriation of EUR 54 690 000 is entered in Chapter B0-4 0. (²) An appropriation of EUR 5 900 000 is entered in Chapter B0-4 0. (³) An appropriation of EUR 54 690 000 is entered in Chapter B0-4 0. (⁴) An appropriation of EUR 5 900 000 is entered in Chapter B0-4 0.'					

On page 20, against Article B7-5 3 2, 'Macrofinancial assistance to the countries of the western Balkans region':

for:

'Budget 1999 (including SAB 4/99)		Supplementary and amending budget No 5		New amount	
Commitments	Payments	Commitments	Payments	Commitments	Payments
p.m. (¹)	p.m.	p.m.	15 000 000	p.m. (¹)	15 000 000
(¹) An appropriation of EUR 15 000 000 is entered in Chapter B0-4 0.'					

read:

'Budget 1999 (including SAB 4/99)		Supplementary and amending budget No 5		New amount	
Commitments	Payments	Commitments	Payments	Commitments	Payments
p.m. (¹)	p.m.	p.m.	15 000 000	15 000 000	15 000 000
(¹) An appropriation of EUR 15 000 000 is entered in Chapter B0-4 0.'					