

Council Decision 77/121/EEC, Euratom, ECSC (1 June 1976)

Caption: The Treaty of Brussels of 22 July 1975 confers on the European Parliament the exclusive power to give discharge to the Commission in respect of the implementation of the budget of the European Communities. Pending the entry into force of this Treaty, scheduled for 1 June 1977, the Council continues to give discharge — jointly, with Parliament — to the Commission in respect of the closure of the budget.

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Council decision of 1 June 1976 giving a discharge to the Commission in respect of the implementation of the budget and of the supplementary budget of the European Communities for the financial year 1974 (77/121/EEC, Euratom, ECSC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

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

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

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

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

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

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

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

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

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

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

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

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

HAS DECIDED AS FOLLOWS:

Article 1

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

Article 2

1. The Council notes that:

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

[...]

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

[...]

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

[...]

(d) total appropriations carried over from the financial year 1974 to the financial year 1975 to be financed according to an *ad hoc* scale are as follows:

[...]

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

[...]

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

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

Article 3

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

[...]

Done at Brussels, 1 June 1976.

For the Council
The President
G. THORN

Annex I

Views of the Council as referred to in article 1

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

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

Annex II

Calculation of the contribution of the Member States to the financing of the budget for the financial

year 1974

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

[...]

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

[...]

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

[...]

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

[...]

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

[...]

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

[...]

7. Contributions of Member States provided for

[...]

⁽¹⁾ OJ No L 115, 29. 4. 1974, p. 1.

⁽²⁾ OJ No L 347, 27. 12. 1974, p. 1.

⁽³⁾ OJ No 165, 21. 9. 1966, p. 2965/66.

⁽⁴⁾ OJ No L 94, 28. 4. 1970, p. 13.