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EUROPEAN COMMUNITIES

ANNUAL REPORT

ON THE
REVENUE AND EXPENDITURE ACCOUNT
OF THE EUROPEAN COMMUNITIES
FOR THE FINANCIAL YEAR 1974

MAY 1975

C O N T E N T S

	<u>page</u>
1. REVENUE	4
2. EXPENDITURE	6
2.1. TOTAL APPROPRIATIONS AND ACTUAL EXPENDITURE IN THE BUDGET OF THE COMMUNITIES IN 1974	6
2.2. THE EUROPEAN PARLIAMENT	8
2.3. THE COURT OF JUSTICE	16
2.4. THE COMMISSION	17
A. FIGURES AND STATISTICS	18
1. THE AUTHORIZED EXPENDITURE OF THE COMMISSION	18
2. MOVEMENTS OF APPROPRIATIONS WITHIN THE TOTAL AUTHORIZED EXPENDITURE OF THE COMMISSION IN 1974	20
3. UTILIZATION OF EXPENDITURE AUTHORIZED BY THE COMMISSION DURING THE FINANCIAL YEAR 1974	24
4. UTILIZATION OF APPROPRIATIONS CARRIED OVER FROM 1973 to 1974	27
B. GENERAL ASSESSMENT OF AND COMMENTS ON THE IMPLEMENTATION OF THE EXPENDITURE OF SECTION III	30
1. GENERAL ASSESSMENT	31
2. TITLES 1 AND 2	33
3. TITLE 3	41
4. TITLE 4	44
5. TITLE 5	45
6. TITLES 6 AND 7	49
7. TITLE 8	52
8. TITLE 9	56
9. TRANSFERS FROM CHAPTER 98	59

	<u>page</u>
10. TRANSFERS FROM CHAPTER 99	60
11. IMPLEMENTATION IN 1974 OF APPROPRIATIONS CARRIED OVER FROM 1973 TO 1974	61
C. ANNEXES	64
ANNEX 1 - REVENUE	65
ANNEX 2 - UTILIZATION OF APPROPRIATIONS DURING THE FINANCIAL YEAR 1974	68
ANNEX 3 - ADDITIONAL NUMERABLE DATA RELATING TO CHAPTER 33	73
ANNEX 4 - IMPLEMENTATION IN 1974 OF AUTOMATIC CARRY-OVERS FROM 1973 TO 1974	76
ANNEX 5 - IMPLEMENTATION OF NON-AUTOMATIC CARRY-OVERS IN 1974	82

1. OWN RESOURCES AND OTHER REVENUE - ESTIMATES AND ACTUAL YIELDS

The revenue of the general budget of the Communities for 1974 comprises:

- own resources and contributions made in accordance with the decision of 21 April 1970;
- contributions to the supplementary research and investment programmes in accordance with a special scale, amounting to 10 m.u.a.*;
- other revenue totalling 55.3 m.u.a., including 18 m.u.a. for the part of the ECSC levy paid into the budget.

1.1. CONTRIBUTIONS AND RESOURCES

- 1.1.1. In order to cover their monthly share of the Communities' needs, the Member States pay cash advances as laid down by the Financial Regulation, in addition to the own resources due; the level of the contributions paid is thus not provided for in the budget but is in proportion to the utilization of appropriations (including carry-overs from the preceding financial year).

The amount of the contributions for the financial year, on the other hand, is calculated in accordance with Article 17 of Regulation 2/71, taking into account "expenditure incurred during the financial year in question, plus the appropriations carried over to the following financial year, less the appropriations carried over from preceding financial years and written off, and also revenues other than own resources and financial contributions from Member States". The sum determined in this way is charged to the Member States in accordance with their relative share for that financial year; each Member State pays its share, firstly from its own resources and, as to the balance, by financial contributions (apart from the exception referred to in point 1.1.2., paragraph three).

- 1.1.2. The own resources recorded during the financial year 1974 represent 97.3% of the estimates; it must be emphasized, however, that in the case of the customs duties (which represent 89.2% of the total own resources recorded, or 2,737.6 m.u.a.), the overall recoveries are about 117.6% of the estimates.

As regards the sugar contributions (2.4% of the total sums recorded, or 75 m.u.a.), the overall recoveries represent about 97.1% of the estimates.

It should also be noted that under the Treaty of Accession two new Member States, the United Kingdom and Ireland, are participating in the financing of the budget by paying only own resources the value of which is calculated on the basis of the relative share of these two countries

*m.u.a. = million units of account

in the total expenditure financed under the Decision of 21 April 1970; it is evident that their level depends solely on expenditure and not on receipts.

The agricultural levies amounted to 96.1% of the estimates, with appreciable divergences between the various Member States.

It should be noted that the estimates of own resources were amended on the occasion of the preparation of supplementary budget no. 1 (September/October 1974) and that for this reason the estimates are fairly close to reality. This is particularly true of the agricultural levies, where the difficulties of estimating due to the influence of the international economic situation (world prices), the monetary situation (compensatory amounts) and even the distance in time between the moment of making the estimate and the moment of realization, remain substantial.

In 1974 the Member States (except the United Kingdom and Ireland) had to pay 87.5% of their receipts to the Community; thus the CCT to be paid was

$$\frac{87.5 \text{ (CCT + AL)}}{100} \quad - \quad \text{AL}$$

Annex 1 on page 67 shows firstly the sums paid by the Member States in 1974 (see point 1.1.1., para. 1) and secondly the sums actually due from the Member States on the basis of the relative share in all the expenditure chargeable to the financial year in question (see point 1.1.1., para. 2).

1.2.

OTHER REVENUE

This rose from 46.8 m.u.a. in 1973 to 55.3 m.u.a. in 1974, the increase being mainly attributable to:

- interest paid by the financial bodies, which rose from 1.6 m.u.a. to 3.3 m.u.a.;
- Community income tax, the yield from which rose from 12.5 m.u.a. to 16.6 m.u.a.;
- staff contributions to the pension scheme, the yield from which rose from 7 m.u.a. to 8.2 m.u.a.

2. EXPENDITURE

2.1. TOTAL APPROPRIATIONS AND ACTUAL EXPENDITURE IN THE BUDGET
OF THE COMMUNITIES IN 1974

2.1.1. The expenditure authorized by the budget of the Community for the financial year 1974 amounted to (1) :

- . initial budget : 5,079.47 m.u.a.
- . supplementary budget no. 1 : 145.51 m.u.a. (emergency international aid to developing countries)

Total appropriations for the financial year 1974 : 5,224.97 m.u.a.

of which 4,528 m.u.a. was committed, 601 m.u.a. was the subject of carry-over requests submitted to the budgetary authority (which has not yet reached a decision) and 96 m.u.a. has been cancelled (2).

(1) Round figures.

(2) Including 61.5 m.u.a. under the EAGGF, Guidance Section, which is formally cancelled in accordance with the decision of the budgetary authority and entered in reserve in the remarks columns for the subsequent financial years, until actually used.

The authorized expenditure for the financial year 1974 for each of the institutions was:

Section I	:	European Parliament	33,236,383	u.a.
Section II	:	Council	40,720,637	u.a.
Section III	:	Commission	5,143,073,751	u.a.
Section IV	:	Court of Justice	7,942,200	u.a.
			<u>5,224,972,971</u>	u.a.

2.1.2. The expenditure chargeable to the financial year 1974 (appropriations committed or carried over) finally amounted to:

				percentage of authorized expenditure
Section I	:	European Parliament	32,210,293	u.a. 97 %
Section II	:	Council	36,784,706	u.a. 90 %
Section III	:	Commission	5,053,494,744	u.a. 98 % (1)
Section IV	:	Court of Justice	6,942,956	u.a. 87 %
			<u>5,129,432,699</u>	u.a. 98 %

(1) If the EAGGF, Guidance Section, were omitted, this figure would be 99.42%.

2.1.3. For the institutions as a whole, the expenditure chargeable to the financial year 1974, by budget heading, was:

in m.u.a.

Heading	Final Appropriations	Appropriations committed or carried over	% utilization
1. Expenditure relating to persons working with the institutions	217.22	207.46	95.51 %
2. Buildings, equipment and operating expenditure, apart from point 10 below	82.01	77.90	94.98 %
3. Operational expenditure	130.70	126.89	97.08 %
4. Aid, subsidies and financial contributions	57.24	56.90	99.41 %
5. Social Fund	327.80	326.73	99.67 %
6.) EAGGF, Guarantee Section	3,443.56	3,438.88	99.86 %
7.) EAGGF, Guidance Section	325.00	263.54	81.09 %
9. Food aid			
a) Expenditure on co-operation with the developing countries	324.50	324.34	99.95 %
b) Provisional	1.56		
SUB-TOTAL	4,909.59	4,822.64	
10. Repayment of 10% of own resources to the Member States	315.38	306.79	97.28 %
TOTAL	5,224.97	5,129.43	98.17 %

2.2. THE EUROPEAN PARLIAMENT

2.2.1.

SUMMARY TABLE
STATEMENT OF ADMINISTRATIVE EXPENDITURE
FOR THE FINANCIAL YEAR 1974

U.S.

I. APPROPRIATIONS AVAILABLE

The appropriations entered in the budget of the European Parliament for the financial year 1974 amounted to 33,236,383.00

II. UTILIZATION OF THE APPROPRIATIONS

The appropriations were committed to the extent of 32,210,293.40

leaving to be cancelled an amount of 1,026,089.60

Percentage utilized : 96.91%
Percentage cancelled: 3.09%

III. The appropriations carried over automatically (under Art. 6(c) of the Fin. Reg.) from 1973 to 1974 amounted to

1,597,465.12

whilst the payments effected with the help of these carry-overs amounted to

1,426,343.10

leaving to be cancelled an amount of

171,122.02

Percentage utilized : 89.29%
Percentage cancelled: 10.71%

IV. The non-committed appropriations (Art. 6(b) of the Fin. Reg.) carried over from 1973 to 1974 amounted to

13,400.00

whilst the payments effected with the help of these carry-overs amounted to

11,775.50

leaving to be cancelled an amount of

1,624.50

Percentage utilized : 87.88%
Percentage cancelled: 12.12%

2.2.2.

COMPARATIVE TABLE

The table below gives a chapter-by-chapter breakdown of the principal increases or reductions in expenditure compared with the financial year 1973, including the amounts still remaining unpaid at 31 December 1974.

Chapter	H E A D I N G	1974 U.S.	1973 U.S.	±
10	Members of the Institution	2,636,873	1,917,528	+ 37
11	Staff	18,307,769	12,991,502	+ 40
12	Allowances and expenses on entering and on leaving the service and on transfer	1,184,624	547,790	+ 116
13	Expenses relating to missions and duty travel	1,249,820	967,931	+ 29
14	Expenditure on social welfare and further vocational training of staff	188,247	109,359	+ 72
15	Cost of organizing internal training courses	48,000	21,853	+ 119
	<u>TITLE I</u>	<u>23,615,333</u>	<u>16,555,963</u>	<u>+ 42</u>
20	Immovable property investments			
21	Rental of buildings and associated expenditure	3,756,484	2,282,467	+ 64
22	Movable property and associated expenditure	1,062,778	1,184,585	- 10
23	Current administrative expenditure	1,061,540	935,601	+ 13
24	Entertainment and representation expenses	81,674	70,884	+ 15
25	Expenditure for formal and informal meetings	2,512	13,232	- 81
26	Expenditure on studies, surveys and consultations	200	-	-
27	Expenditure on publishing and information	801,911	647,855	+ 23
	<u>TITLE II</u>	<u>6,767,099</u>	<u>5,134,624</u>	<u>+ 32</u>
37	Expenditure relating to certain Institutions - other expenditure	1,256,778	942,985	+ 33
38	Loan of services between Institutions	190,000	148,262	+ 28
	<u>TITLE III</u>	<u>1,446,778</u>	<u>1,091,247</u>	<u>+ 32</u>
41	Subsidies and financial contributions	381,083	262,365	+ 45
	<u>TITLE IV</u>	<u>381,083</u>	<u>262,365</u>	<u>+ 45</u>
	<u>TOTALS</u>	<u>32,210,293</u>	<u>23,044,199</u>	<u>+ 39</u>

2.2.3. COMMENTS ON THE PRINCIPAL VARIATIONS IN EXPENDITURE BY COMPARISON WITH THE PREVIOUS FINANCIAL YEAR

The appropriations utilized in 1974 show an average increase of 39% over the expenditure of the previous financial year. This trend has partly been caused by the growing activity of the Parliament: for example it spent 55 days in session in 1974 as against 49 in 1973 and there was a 38% rise in printing work in 1974. However, the largest part of the increase arises in the chapters of Title I of the budget. These chapters had to bear not only the expenditure corresponding to the new posts created during 1973 but also some revised pay scales which came into force in 1974. More detailed explanations are given below.

CHAPTER 11 - Staff

Increase: 5,316,167 u.a.

This increase of 40% over 1973 principally has its origin in the following facts:

- the financial repercussions of the staff increase approved for 1973 (from 646 posts in 1972 to 1,086 posts in 1973) did not make themselves fully felt until 1974. The 440 additional posts only came into existence progressively during 1973 whereas they affected the expenditure for the whole of 1974.
- pay scales were revised:
 - twice for officials, temporary servants and auxiliary servants, by 4.7% on 1.1.74 and by 1,022 B.Frs + 1% + 8% on 1.7.74;
 - five times for locally-recruited servants (total strength at 31.12.73: 144 servants; at 31.12.74: 192 servants), by 5% on 1.1.74, 5.11% on 1.4.74, 5.23% on 1.6.74, 5.36% on 1.9.74 and 12.9% on 1.1.75 backdated to 1.1.74.
- expenditure on freelance interpreting doubled between 1973 and 1974 for two reasons: firstly, a 16% increase in the interpreting rates (from 5,285 B.Frs per day to 6,133 B.Frs per day) and secondly a considerable increase in the number of days worked, from 4,494 to 6,380, as a direct consequence of the enlargement and the transition to 6 languages.

Item 1172 - Other services and work sent out Reduction: 17,742 u.a.

Owing to the recruitment of additional translators, it has been possible to reduce the volume of translation work contracted out.

CHAPTER 12 - Allowances and expenses on entering and on leaving the service and on transfer

Increase: 636,834 u.a

The nationals of the new Member countries recruited during 1973 but not put on the establishment until the end of that year were unable to draw certain allowances or request the reimbursement of certain expenses until 1974.

CHAPTER 13 - Expenses relating to missions and duty travel

Increase: 281,889 u.a

This increase is caused by the item "duty travel" which, more frequently than before, were made over longer distances and by a greater number of officials using means of transport the cost of which rose continually (number of missions in 1973: 9,170; in 1974: 9,603). That it did not exceed the amount quoted is due to economy measures, particularly with regard to staff travel on the occasion of Parliamentary sessions at Strasbourg.

CHAPTER 14 - Expenditure on social welfare and on further vocational training of staff

Increase: 78,888 u.a.

This increase is principally due to the development in the language courses attended by the Members and staff, both at the institution and abroad. It might be appropriate to remove the expenses relating to language courses attended by Members of the Parliament and transfer them to Chapter 10 of the budget.

Another part of the increase relates to the expenses of the canteen-cafeteria which did not open until February 1974.

CHAPTER 15 - Cost of organizing internal training courses

Increase: 26,147 u.a.

The advanced training schemes for students, translators and interpreters as well as the "R. Schuman Scholarship" training schemes, organized for the first time in 1973, did not become fully operational until 1974 ("Schuman Scholarships" 1973: 1; 1974: 13. Language courses 1973: 19; 1974: 29).

CHAPTER 21 - Rental of buildings and associated expenditure

Increase: 1,474,017 u.a.

The years 1973 and 1974 were marked by the move to the Robert Schuman building, with all that that entailed by way of associated expenditure, and by the long negotiations with the Luxembourg Government to fix the revised rent of the tower building and a reasonable rent for the Robert Schuman building.

These two financial years were also marked by the establishment of new external information offices and by the move to new premises in Rome and Paris.

Item 2100 - Rent

Increase: 1,256,166 u.a.

The year 1974 was marked by the full taking on lease of the Robert Schuman building, the definitive fixing of the rents of this building and the tower building and the opening of the new information offices in Dublin, Copenhagen and the Hague. The Paris and Rome offices were transferred to new premises.

At 31.12.74 the rents of the two buildings in Luxembourg had only been paid by way of advances, as the leases had not been signed by that date (tower building: advance of 20 million in 1973 and 20 million in 1974; Schuman building: advance of 15 million in 1973 and 32.5 million in 1974). The balance of the rents will be paid in appropriations carried over.

Item 2130 - Cleaning and maintenance

Increase: 238,349 u.a.

The considerable increase in costs is due to:

- the fact that the Schuman building was only occupied for half the year in 1973 and the fact that the new information offices did not start to function until 1974;
- by the considerable increases in labour costs which have an automatic repercussion because of indexation.

Item 2140 - Fitting-out of premises

Reduction: 183,316 u.a.

The reduction in the expenditure shown under this item is due to the fact that the most substantial items of fitting-out at the Schuman building were completed in 1973.

The principal items in 1974 were the fitting-out of the new purchasing centre, the canteen-cafeteria and some external information offices.

Item 2190 - Other expenditure

Increase: 121,253 u.a.

The appropriation covers the expenses of caretaking at the buildings and maintenance of the surroundings.

The increase in expenditure is due to the complete occupation of the Schuman building in 1974, the extension of the external offices and the considerable increase in the wages of the caretaking and maintenance personnel.

CHAPTER 22 - Movable property and associated expenditure

Reduction: 121,807 u.a.

Item 2200 - Office machinery: new purchases

Reduction: 178,798 u.a.

In 1972 the European Parliament introduced the system of reproduction

by means of baryta paper. This led to the purchase in 1973 of a very large number of IBM typewriters. Furthermore, in order to obviate the need for the continuous transportation of the machines between Luxembourg and Strasbourg, a hundred or so electric typewriters were purchased for Strasbourg. The remarks column for this budgetary item for 1974 mentions a "return to normal".

Item 2201 - Office machinery: replacements Reduction: 21,238 u.a.

The remark made in connexion with Item 2200 also applies to Item 2201. A large number of manual typewriters were replaced in 1973 by an equivalent number of electric machines.

Item 2210 - Furniture: new purchases Reduction: 59,759 u.a.

Very substantial expenditure had to be laid out in 1973 on furnishing the new Schuman building. In 1974 the expenditure, which was much lower, related principally to the furnishing of the new external offices and the provision of tables for the meeting rooms in Brussels.

Item 2211 - Furniture: replacements Increase: 61,931 u.a.

There were no replacements in 1973; during that year all efforts were concentrated on initial furnishing.

In 1974 the work of replacing the furniture in all the Brussels offices and on seven floors of the tower building was started.

Item 2220 - Technical equipment and installations: new purchases
Reduction: 94,467 u.a.

In 1973:

- interpreting equipment for Luxembourg and mobile equipment;
- new "Multilith" printing system for Strasbourg;
- offset duplicators for Luxembourg;
- large collator for the reprographic workshop at Luxembourg.

In 1974 the following were purchased:

- 3 sets of interpreting equipment;
- 1 "Logabax" computer;
- equipment for the restaurant and for the purchasing centre;
- microfilming equipment.

Item 2222 - Technical equipment and installations: hire
Increase: 57,626 u.a.

This item relates principally to photocopying machines. The increase in our staff and activities combined with a very substantial increase in prices has resulted in an increase in our expenditure.

Item 2231 - Transport equipment: replacements Increase: 28,101 u.a.

The increase in the appropriation allocated to this item in 1974 by comparison with the 1973 allocation is due to the fact that the new vehicles acquired in 1972 and 1973 had covered sufficient mileage (between 90,000 and 100,000 km) to necessitate their replacement in 1974 (9 new vehicles). Mention must also be made of the constant increase in the price of new vehicles and their accessories.

Item 2233 - Transport equipment: maintenance, use and repairs Increase: 31,612 u.a.

The rise in expenditure is mainly due to the increase in the price of petrol. Insurance, repairs and toll charges also contributed to the increase.

Item 2253 - Subscriptions to news agencies Increase: 15,312 u.a.

- because of the cost and number of subscriptions, including the expenses of two teleprinters.

CHAPTER 23 - Current administrative expenditure

Increase: 125,939 u.a.

Item 2310 - Postage on correspondence Increase: 32,045 u.a.

A substantial rise in postal rates was accompanied by a 13% increase in the number of letters sent.

Item 2391 - Uniforms and working clothes Increase: 13,266 u.a.

Price increases together with a rise in the number of persons entitled (opening of the canteen in 1974) caused the difference in expenditure between 1973 and 1974.

Item 2393 - Departmental removals Reduction: 63,600 u.a.

Despite the sharp increase in prices between 1973 and 1974, the item is down by about 50% because the financial year 1973 bore the burden of the move to the Robert Schuman building.

Item 2600 - Limited consultations, studies and surveys Increase: 200 u.a.

The expenditure of 200 u.a. in 1974 was devoted to a study on European co-operation on defence, prior to the discussions with the delegation from the United States Congress.

Item 2710 - General publications Increase: 109,757 u.a.

The increase reflects rises in printers' charges and in the volume of work, as provided for in the budget for 1974.

CHAPTER 37 - Expenditure on inter-parliamentary institutions

Increase: 313,793 u.a.

Item 3700 - EEC-AASM

Reduction: 34,593 u.a.

The difference in the figures is due to the fact that the conference was held in Kinshasa in 1973 and cost us much more than the Rome conference of 1974.

Item 3702 - Association with Turkey

Increase: 39,684 u.a.

The increase in expenditure in 1974 is due firstly to the general increase in prices and secondly to the fact that one more meeting was held in 1974 than in 1973.

Item 3800 - Services of the Office for Official Publications

Increase: 41,738 u.a.

The increase in costs following the raising of its scale of charges by the Office was not as great as provided for in the 1974 budget.

Item 4139 - Other scholarships (Programme of invitation of young citizens of the United States - Schuijt initiative)

The expenditure of 16,720 u.a. charged to the financial year 1974 relates to an initial programme covering about twenty visitors of whom only a very small number were able to present themselves during the year.

2.3. COURT OF JUSTICE

The estimated budget for the Court of Justice for the financial year 1974, in revenue and expenditure, amounted to:

7,942.200 u.a.

At the end of the financial year 1973 the Court requested a carry-over of appropriations totalling:

741,706.90 u.a.

The total appropriations available for 1974 thus amounted to:

8,683,906.90 u.a.

The Court's administrative expenditure during the year in question, including the utilization of the appropriations carried over, amounted to:

7,151,671.22 u.a.

However, in respect of part of the appropriations not utilized at 31 December 1974, namely 491,114.70 u.a. relating to expenditure which had been committed during the course of 1974 but which it had not been possible to pay before the close of the financial year, a carry-over of appropriations to the financial year 1975 was effected. Taking into account this carry-over for the purpose of paying for expenses committed in 1974, the total expenditure amounted to:

7,642,785.92 u.a.

This represents 88% of the above-mentioned total appropriation.

By comparison with the previous year, the expenditure incurred has increased by 1,511,441.54 u.a., or about 25%.

2.4. THE COMMISSION

A. FIGURES AND STATISTICS

B. COMMENTS

C. ANNEXES

A. FIGURES AND STATISTICS

1. THE AUTHORIZED EXPENDITURE OF THE COMMISSION

The authorized expenditure in 1974 for the Commission alone amounted to:

- initial budget : 4,997.57 m.u.a.

- supplementary budget no. 1: 145.51 m.u.a. (international emergency aid for the developing countries)

Total appropriations for the financial year 1974 : 5,143.07 m.u.a.

The change in the expenditure authorized under the various titles of the Commission's budget as a result of the supplementary budget was as follows:

in m.u.a.

Title	Initial appropriations for 1974	Supplementary budget no. 1	Final appropriations for 1974 before transfers between chapters
1. Expenditure on staff	160.3	-	160.3
2. Operating and Other expenditure (Chapter 29)	54.4 294.4	- (+) 21.0	54.4 315.4
3. Specific functions except Chapter 33 (R & I) (payment appropriations)	32.1 84.1	- -	32.1 84.1
4. Aids and subsidies	48.2	-	48.2
5. Social Fund	327.8	-	327.8
6. and 7. EAGGF, Guarantee Section	3,513.1	-	3,513.1
8. EAGGF, Guidance Section	325.0	-	325.0
9. Food aid and Expenditure on co-operation with the developing countries Provisional	135.0 23.2	(+) 124.5 -	259.5 23.2
TOTAL	4,997.6	(+) 145.5	5,143.1

2. MOVEMENTS OF APPROPRIATIONS WITHIN THE TOTAL AUTHORIZED EXPENDITURE
OF THE COMMISSION IN 1974

2.1. Transfers of appropriations from Chapters 98 and 99

Various budget titles have had their appropriations increased by transfers from Chapters 98 and 99.

The transfers from Chapter 98 consisted, firstly, of expenditure agreed in principle when the budget was being prepared but for which the provisional appropriations had been blocked in this chapter pending a final decision by the budgetary authority; secondly, of appropriations from this same chapter enabling the appropriations for recruitment expenditure and for current administrative expenditure to be increased.

Chapter 99 made it possible to finance, by means of transfers to the chapters in question, certain expenditure which had not been specifically provided for.

2.1.1. The object of the transfers from Chapter 98 was to increase the expenditure on (or in favour of):

2.1.1.1. - firstly (and principally):

- remuneration adjustments (T.1 and 4)	7.0 m.u.a.
- statistical studies and surveys (T.2)	3.5 m.u.a.
- Community network of accounting information (T.3)	0.2 m.u.a.
- agricultural research (T.3)	0.1 m.u.a.
- EEC's participation in the combating of African swine fever (T.3)	0.3 m.u.a.
- projects to benefit the developing countries (T.3)	0.7 m.u.a.
- the project "controlled thermonuclear fusion and plasma physics", under research activities (T.3)	1.5 m.u.a.
- convention between the EEC and UNRWA (T.4)	2.0 m.u.a.

Of these sums, the appropriations provided for in the initial budget were unblocked wholly or in part as and when decisions were taken and needs arose.

2.1.1.2. - secondly:

- recruitment expenses (T.1) (approved by Council on 2.10.74)	0.3 m.u.a.
- current administrative expenditure (T.2) (approved by Council on 2.10.74)	1.1 m.u.a.
- exchange differences (T.2) (open transfer - approved by Council on 19.12.74)	3.0 m.u.a.

The total appropriations from Chapter 98 utilized amounted to 19.7 m.u.a.

2.1.2. The transfers from Chapter 99 break down as follows:

- increase in appropriations for special severance grants (Title 1) 0.4 m.u.a.
(approved by Council on 21.10.74)
- participation in the international exhibition at New Delhi (Title 2) 0.1 m.u.a.
(approved by Council on 10.6.74)
- for the renting of premises, purchase of movable property and related expenses Manhattan Center (Title 2) 1.0 m.u.a.
(approved by Council on 29 and 30.4.74)
- to Title 4
 - a) grant to the European Communities Choir)
(approved by Council on 29 and 30.4.74))
 - b) grant to the CIUTI interpreters' training) 0.1 m.u.a.
programme)
(approved by Council on 21.10.74))
 - c) for the European Schools 0.8 m.u.a.
(approved by Council on 17.9.74)

The appropriations from Chapter 99 were used in their entirety.

2.2. Other transfers between chapters

Apart from the appropriations from Chapters 98 and 99, the transfers between chapters break down as follows:

2.2.1. Within titles

- Title 2 : 0.18 m.u.a.
 - Titles 6 and 7 : 654.15 m.u.a.
- (as a net amount at the level of each chapter this amount should be reduced to 544.35 m.u.a.)
- Title 8 : 6.49 m.u.a.

2.2.2. From one title to another

- from Title 3 to Title 2 : 0.30 m.u.a.
- from Title 6 to Title 4 : 4.55 m.u.a.
- from Title 6 to Title 9 : 65.00 m.u.a.

These transfers have resulted in the following modifications to the distribution of the authorized expenditure between the various titles of the Commission's budget:

in m.u.a.

Title	Appropriations after supplementary budget	Transfers between titles	Final appropriations for 1974
1. Expenditure on staff	160.3	(+) 6.5	166.8
2. Operating	54.4	(+) 9.1	63.5
and Other expenditure (Chapter 29)	315.4	-	315.4
3. Specific functions except for Chapter 33 (R & I)	32.1 84.1	(+) 0.9 (+) 1.5	33.0 85.6
4. Aids and subsidies	48.2	(+) 8.6	56.8
5. Social Fund	327.8	-	327.8
6. and 7. EAGGF, Guarantee Section	3,513.1	(-) 69.5	3,443.6
8. EAGGF, Guidance Section	325.0	-	325.0
9. Food aid			
and Expenditure on co-operation with the developing countries	259.5	(+) 65.0	324.5
Provisional	23.2	(-) 22.1	1.1
TOTAL	5,143.1	-	5,143.1

2.3. Transfers of appropriations within budget chapters

It will be seen from the following table that the Commission has effected transfers within chapters totalling 269.8 m.u.a. or 5.25% of its total appropriations. This low proportion is a tribute to the accuracy of the estimates made when the draft budgets were prepared.

Transfers within budget chapters during the financial year 1974

in m.u.a. and as %

Title	Final appropriations 1974	Appropriations transferred within chapters within a title	
		Amounts	%
1. Expenditure on staff	166.8	11.04	6.62
2. Operating expenditure	378.9	3.42	0.90
3. Specific functions	118.6	0.46	0.39
4. Aids and subsidies	56.8	0.02	0.04
5. Social Fund	327.8	-	-
6. and 7. EAGGF, Guarantee Section	3,443.6	216.15	6.28
8. EAGGF, Guidance Section	325.0	-	-
9. Food aid			
and Expenditure on co-operation with the developing countries	324.5	38.72	11.93
Provisional	1.1	-	-
TOTAL	5,143.1	269.81	5.25

3. UTILIZATION OF EXPENDITURE AUTHORIZED BY THE COMMISSION DURING
THE FINANCIAL YEAR 1974

Of the total appropriations for the financial year 1974, 86.6% (4,452.4 m.u.a.) was committed and 1.7% (89.6 m.u.a.) cancelled. A request for the carrying over of 11.7% (601.0 m.u.a.) was submitted to the Council (1).

3.1. The authorized expenditure committed under the
financial year 1974 thus amounts to 4,452.4 m.u.a., distributed
as follows:

1. Expenditure on staff	:	160.3 m.u.a. or 96.1%	of the authorized expenditure
2. Operating expenditure (2):		367.0 m.u.a. or 96.9%	" "
3. Specific functions (including 81.1 m.u.a. under Chapter 33 - payment appropriations)	:	87.9 m.u.a. or 74.1%	" "
4. Aids, subsidies and contributions	:	56.4 m.u.a. or 99.2%	" "
5. Social Fund	:	269.5 m.u.a. or 82.2%	" "
6. EAGGF, Guarantee Section	:	3,107.4 m.u.a. or 90.2%	" "
7. EAGGF, Guidance Section	:	118.7 m.u.a. or 36.5%	" "
8. Food aid and Expenditure on co-operation with the developing countries	:	285.2 m.u.a. or 87.9%	" "

3.2. The cancellation of 89.6 m.u.a. derives from:

Title 1 (mainly basic salaries, various allowances and mission expenses) to a total of 6.5 m.u.a.		or 7.2%	of the cancellations
Title 2 (mainly expenditure for meetings) (1.8 m.u.a.), statistical studies (0.5 m.u.a.) and Chapter 29, repayment of 10% of own resources (8.6 m.u.a.), to a total of 11.6 m.u.a.		or 13.0%	of the cancellations
Title 3 (including 1.7 m.u.a. for payment appropriations for research and investment), to a total of 2.7 m.u.a.		or 3.0%	of the cancellations
Title 4, to a total of 0.3 m.u.a.		or 0.4%	of the cancellations

(1) For details, see Annex 2 on page 68.

(2) Including repayment to Member States of 10% of own resources (306.8 m.u.a.).

Social Fund, to a total of 1.1 m.u.a. or 1.2% of the cancellations

EAGGF, Guarantee Section, to a total of 4.7 m.u.a. (including 2.9 m.u.a. under the heading of appropriations for the discharge of liabilities from accounting periods before 1 January 1971) or 5.2% of the cancellations

EAGGF, Guidance Section, to a total of 61.5 m.u.a. (1) or 68.6% of the cancellations

Food aid and expenditure on co-operation with the developing countries, to a total of 0.2 m.u.a. or 0.2% of the cancellations

provisional appropriations not allocated, to a total of 1.0 m.u.a. or 1.2% of the cancellations

(1) The Council has decided that appropriations not used shall be formally cancelled and entered in reserve in the remarks column of the EAGGF, Guidance Section, for the subsequent years until such time as they are actually used.

3.3. The carry-overs totalling 601.0 m.u.a. (1) are made up as follows:

Specific functions	:	28.0 m.u.a. or 4.7% of the carry-overs
Social Fund	:	57.2 m.u.a. or 9.5% of the carry-overs
EAGGF, Guarantee Section	:	331.5 m.u.a. or 55.1% of the carry-overs
EAGGF, Guidance Section	:	144.8 m.u.a. or 24.1% of the carry-overs
Food aid	:	39.2 m.u.a. or 6.5% of the carry-overs
Miscellaneous	:	0.4 m.u.a. or 0.1% of the carry-overs

(1) Under examination by the budgetary authority.

4. UTILIZATION OF APPROPRIATIONS CARRIED OVER FROM 1973 to 1974

4.1. Appropriations carried over other than those relating to the EAGGF

Generally speaking, these carry-overs were largely used up in 1974 and the proportion of cancellations was small.

Broken down by budget titles, the utilization of the carry-overs was as follows:

in m.u.a.

TITLE	APPROPRIATIONS CARRIED OVER	APPROPRIATIONS USED	% USED
1. Expenditure on staff	1.3	1.1	86%
2. Operating expenditure, except for Lump-sum reimbursement (Chap. 29)	17.6	15.0	85%
	62.2	61.8	99%
3. Specific functions, except for Research and Investment	2.6	2.1	82%
	9.0	8.0	88%
4. Aids and subsidies	0.9	0.9	99%
5. Social Fund	262.0	227.4	87%
9. Food aid	8.1	7.9	98%
T O T A L	363.9	324.3	89%

4.2. EAGGF, Guarantee Section, appropriations carried over

The appropriations carried over under the head of the EAGGF, Guarantee Section, amounted to 854.8 m.u.a., made up as follows:

- automatic carry-overs amounting to 684.8 m.u.a., of which 48.8 m.u.a. or 7% was not used. The unused appropriations included the cancellation of 3.6 m.u.a. relating to provisional commitments covering the advances made to the paying organizations of the Member States.
- carry-overs amounting to 170.0 m.u.a. authorized by the budgetary authority in connexion with the discharge of liabilities from accounting periods before 1 January 1971, which have lapsed completely.

4.3. EAGGF, Guidance Section, appropriations carried over

The Financial Regulation authorizes the automatic carry-over of these appropriations for a period of five years, and the carry-over of appropriations beyond this period with the agreement of the budgetary authority.

The figures set out below highlight the comparatively low rate of utilization of the appropriations carried over and the long time required for their implementation.

Chapter 80

1) Utilization of the appropriations carried forward automatically from 1973 to 1974

in m.u.a.

YEAR	CARRIED OVER	PAID	% PAID	NEW CARRY-OVER
1973 non-automatic	170.0	0.1	0.1	169.9
1973 automatic	146.5	26.9	18.4	119.4
1972	168.3	25.2	15.-	143.1
1971	115.2	16.-	13.9	98.8
1970	89.4	16.2	18.2	72.2
1969	34.2	10.2	29.8	19.-

2) Utilization of non-automatic carry-overs after more than 5 years

in m.u.a.

CARRIED OVER IN 1974 UNDER THE HEAD OF	AMOUNT	PAYMENT	
		AMOUNT	%
1966	1.2	0.7	60.6
1967	5.3	2.1	39.2
1968	17.7	7.1	40.2
T O T A L	24.2	9.9	41.-

It has been requested that the following amounts be carried over to the appropriations for 1974:

0.2 m.u.a. from 1966

3.1 m.u.a. from 1967

8.6 m.u.a. from 1968

Chapters 82 and 89

CARRIED OVER IN 1974 UNDER THE HEAD OF	AMOUNT	PAYMENT		NEW CARRY-OVER
		AMOUNT	%	
Other joint measures	2.5	0.9	35.6	0.2
Special schemes	5.5	5.0	90.1	-

B. GENERAL ASSESSMENT OF AND COMMENTS ON THE
IMPLEMENTATION OF THE EXPENDITURE OF
SECTION III (THE COMMISSION)
OF THE GENERAL BUDGET FOR 1974

(Analysis of the utilization of the appropriations
by title and by chapter)

1. General assessment of the utilization in 1974 of the appropriations of Section III, Commission

The tables (Annexes 2 to 5) show, chapter by chapter, the implementation of the budget for 1974 with regard to the appropriations for the financial year (pages 68 and following) and the carry-overs (pages 76 and following).

An overall assessment may be made as follows:

Implementation of the actual appropriations for the financial year 1974

Commitments entered into

The utilization of the commitment appropriations has increased: it stands at about 87% of the Commission's entire budget. For three budget titles (Titles 1, 2 and 4) implementation is between 95% and 100%. Thus the utilization of appropriations may be considered very satisfactory in these areas, subject to the comments which will be made later in this report with regard particularly to Titles 6 and 7.

With regard to Title 3, 67% of the appropriation has been committed. This percentage rises to 85% if one disregards Article 393 (Projects in the crude oil and natural gas sector) on which the Council took no decision until December 1974: the amount of 25 m.u.a. under Article 393 is the subject of a non-automatic carry-over to 1975.

Title 5 reveals a utilization rate of 82.23%: the amount available is mainly the result of the fact that the Council did not open up any wider opportunities for action under Article 4 in 1974. A detailed analysis in this connexion is made later in this report. A non-automatic carry-over to 1975 has been requested under the head of Article 4.

For Titles 6 and 7 the utilization rate is 90%; however, because of the requests for carry-overs, only 0.14% of the appropriations have had to be cancelled.

Under Title 8, owing to the nature of the appropriations involved and the procedures laid down, only a modest proportion has been committed at the present stage: 36.53%. The balance has been carried over or placed to reserve.

Title 9 shows a utilization rate of 87.57%: there has been a certain amount of delay in the use of the food aid appropriations - the pace of implementation here is difficult to forecast each year. A request for carry-over has been submitted in respect of the balance.

The non-automatic carry-overs requested by the Commission - 601,074,591 u.a. - represent 11.69% of the appropriations. Thus the proportion to be cancelled is only 1.74%, assuming that the budgetary authority approves the requests for non-automatic carry-overs.

Payments made

The ratio of the payments made up to the close of the financial year to the commitments entered into is high in the case of Titles 1, 2, 3 and 4, owing to the nature of the operations involved.

On the other hand, the payments under Titles 5 and 8 (which involve operations of a multi-annual nature) are very low.

Titles 6 and 7 also show a fairly high percentage: 85.02% of the commitments entered into or 76.72% of the total appropriations available.

The delay in payment under Title 9 is mainly due to the appropriation of Chapter 94 (Emergency measure) which was wholly committed before the end of 1974 but for which part of the payments was made against the automatic carry-over to 1975.

Implementation of carry-overs from 1973 to 1974

Annexes 4 and 5 show the utilization of the automatic carry-overs and the non-automatic carry-overs to 1974.

The automatic carry-overs

The overall utilization of the automatic carry-overs was 82% (see page 76). However, it should be stressed that the automatic carry-overs are not homogeneous in their composition: the normal carry-overs only "live" for one year (this applies to all the budget titles with the exception of Title 8). On the other hand, the appropriations carried over automatically under Title 8 may be carried over for 5 years (1) and are therefore not intended to be used at the end of the first year of carrying over.

If one disregards the appropriations carried over under Title 8, the rate of implementation of carry-overs in 1974 becomes 91%.

The more detailed comments which the utilization of these carry-overs calls for are made in the analysis appearing later in this report.

The non-automatic carry-overs

The utilization of the non-automatic carry-overs (see page 82) was 58%.

In fact, the non-automatic carry-overs were utilized to the extent of 99.4% if one disregards the appropriation of 170 m.u.a. carried over under Chapter 77 to permit the discharge of liabilities from accounting periods prior to 1.1.71 and unable to be used because of difficulties met with in this sector (this discharge could not be completed by 31.12.74 mainly because of the problems posed by the rates of exchange to be applied and the substantial amount of work having to be done both by the Member States and by the Commission).

(1) In accordance with the provisions of Article 6 of the financial regulation, they may be carried forward non-automatically beyond the 5-year period should this prove necessary.

2. TITLES 1 AND 2 (EXPENDITURE RELATING TO PERSONS WORKING WITH THE INSTITUTION; BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE)

General observations

1. The rise in costs has affected all areas of expenditure within Titles 1 and 2. But certain specific sectors (heating, paper, transport, postage, telephone, etc.) have had to face particularly severe increases. The implementation of the operating budget in 1974 was characterized by this inflationary situation, which forced the Commission to be constantly adapting its needs to its resources.

2. The financial year 1974 was further notable for the effects of operations connected with the enlargement of the Communities, which constituted an additional factor affecting the utilization of the appropriations for 1974. On the other hand, the Commission's decision to slow down the recruitment of Grade A officials as from July as a result of the report by the "screening group" meant that some appropriations, particularly in Chapter 11, remained partially unused.

3. The Commission was able to ensure a good implementation of Titles 1 and 2 by also taking certain economy measures in connexion with the budget with a view to curbing the consumption of appropriations under certain budgetary lines, namely:

- missions, by specifying the use of 2nd class travel for the highest grades of official in Europe;
- experts, by approving a regulation allowing the reimbursement of 1st class air fares only in exceptional circumstances;
- auxiliary personnel, by carrying out studies with a view to finding a structural solution in the light of the screening group's report;
- entertainment and representation expenses, by applying great strictness;
- publications: through the commencement of activity by the Advisory Committee on Publications; this committee co-ordinates its activities with those of the other authorities involved, namely:-
 - the Office for Official Publications;
 - the Working Party to coordinate the distribution of publications between Community Institutions;
 - the Advisory Committee on Procurements and Contracts;
- studies and surveys: through the setting up of the Advisory Committee on Commissioned Studies and various inter-departmental coordination groups to prevent duplication of effort both at the estimating stage and at the stage of budgetary implementation.

4. For several years the appropriations necessary to cover the effect on the budget of adjustments that may be made to staff salaries and pensions as a result of decisions to be taken by the Council in the course of the financial year have been entered in Chapter 98 (Non-allocated provisional appropriations). As a result of decisions taken by the Council on matters of remuneration on 4 June (effective from 1 January 1974) and 17 December (effective from 1 July 1974) on the one hand, and of the situation with regard to the utilization of the appropriations of Chapters 10, 11 and 12 on the other hand, transfers in favour of these chapters were effected by means of charges against the appropriations entered for these purposes in Chapter 98.

5. The implementation of the budget for 1974 has led, as it also did in 1973, to a loss on exchange to a total amount of 3.008 m.u.a. (the amount at the close of 1973 was 9.312 m.u.a.). Under the "open" transfer system, approved for this purpose by the Council in December, this amount is covered by the appropriations remaining available under Chapter 98 (see page 59).

TITLE 1 (EXPENDITURE RELATING TO PERSONS WORKING WITH THE INSTITUTION)

Chapter 10 (Members of the Institution)

The rate of utilization of the appropriations authorized was 97%. This chapter does not warrant any special remarks.

Chapter 11 (Staff)

The rate of utilization of the appropriations was 95.75%.

It should be noted that, with regard to this chapter, the use of appropriations is mainly dependent on:

- the possibilities of occupation of the authorized posts;
- the rotation of staff;
- the change in the numbers of pensioners of all the Institutions;
- the decisions taken by the Council in 1973 and 1974 on remuneration after the estimates had been prepared;
- the change in the remuneration of locally-recruited servants, who are paid in accordance with local practice at the places where they are required to carry out their duties;
- the necessity - which varies from month to month - of using the services of auxiliaries, freelances and government experts.

Chapter 12 (Allowances and expenses on entering and on leaving the service and on transfer)

The rate of utilization of the appropriations was more than 97.82%.

The appropriation for Article 120 (Miscellaneous expenditure on staff recruitment) had to be doubled by a transfer approved by the budgetary authority, because of the fact that around 7,000 candidatures were registered and 5,677 candidates were accepted for the written examinations of the first competitions (COM A/12 to A/16 and B/17) open to nationals from the nine Member States. It is the Commission's intention to rationalize the existing system, particularly from the cost point of view, taking account of the views expressed by the European Parliament on this matter (Written Question tabled by Mr Vals).

The appropriations of Article 125 (Allowances in cases of release) were also increased in order to cover higher requirements than those initially envisaged, which were the result of voluntary departures of officials following the enlargement of the Communities.

For the rest, the appropriations cancelled were the result of the non-occupation of the vacant posts which could not be filled because of the Commission decision referred to above.

Chapter 13 (Expenditure relating to missions and duty travel)

The rate of utilization of the appropriations was 99.11%.

As is well known, 1974 was characterized by a substantial rise in travel costs in general. The Commission nevertheless managed to keep its expenditure within the limits of the appropriations, thanks to the economy measures which it introduced.

Chapter 14 (Expenditure on social welfare and further vocational training of staff)

The utilization of appropriations was 99.33%.

1974 was notable for the renting of the Clovis building (1) which has enabled the Commission to rationalize its efforts in the matter of crèches and recreational activities. Despite its endeavours, the Commission has so far been unable to reassign the lease of the Foyer Archimède which it had undertaken to do within a reasonable time.

Chapter 15 (Cost of organizing internal training courses)

The available appropriations were utilized to the extent of 99.69%.

On this subject, it should be noted that the allowances for trainees had to be increased twice during the financial year, on 1 April and 1 November, because of the sharp rise in the cost of living. Furthermore, the applications for attendance at training courses continued to exceed the places the Commission was able to offer to candidates and only one-third could be admitted.

(1) which is to house the "Centre de la Petite Enfance".

TITLE 2 (BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE)

Chapter 20 (Immovable property investments)

There were no appropriations to this chapter in 1974..

Chapter 21 (Rental of buildings and associated expenditure)

The utilization of appropriations was 98.45%.

The unused balance at 31.12.74, which represents 1.55% of the allocation to this chapter, is made up of the balances under various headings, principally Article 210 (Rent).

The financial year was marked, in connexion with premises, by a transfer of 774,000 u.a. from Chapter 98 intended to cover the renting and fitting-out of the new rooms in the Manhattan Center. The Council's decision on this transfer was given on 30 April (1).

The second large-scale operation in this field was the renting of new premises on the rue de la Loi. The Council's authorization was given at the end of July 1974.

Chapter 22 (Movable property and associated expenditure)

The appropriations were utilized to the extent of 98.15%.

Although the appropriations to this chapter for 1974 almost constitute a repeat of 1973, the Commission succeeded in adhering to the budget despite considerable increases in the price of materials and labour. However, it was only able to obtain this result by staggering its programmes and transferring a large number of appropriations within the chapter.

It should be pointed out that the expenditure resulting from the first year of operation of ECDOC was borne by the appropriation to this chapter, Article 226 having been specially created for this purpose.

In 1974, the year of the pilot phase of the three-year period for the setting up of the ECDOC system, four data rooms became operational in Brussels. The system should be operational for all departments by the end of 1976.

(1) The Commission's proposal had been submitted on 26.2.74.

Chapter 23 (Current administrative expenditure)

The utilization of appropriations was 97.61%.

It was in this chapter that the greatest difficulties were encountered; after April it was necessary on two occasions during the financial year to reinforce the appropriations with transfers approved by the budgetary authority.

With the help of the second transfer it was possible, after the critical situation experienced during 1974 had come to an end, to rebuild the essential paper stocks at a relatively advantageous price considering the rise in price of such products which took place recently.

The considerable volume of removals necessary in 1974 entailed a significant increase in the relevant appropriations (Item 2393), which had to be raised from 270,500 u.a. to 573,800 u.a.

With regard to Item 2321 (Losses on differences in exchange rates), the requirement at the end of the year finally amounted to 3.008 m.u.a. which it was possible to cover under the head of an "open" transfer approved by the Council by means of a charge against the balance available on Chapter 98.

Chapter 24 (Entertainment and representation expenses)

The utilization of appropriations amounted to 98.03%.

As is well known, the financial year 1974 was characterized by a very great increase in costs in this sector: however, thanks to the economy measures laid down for the Commission's departments, it was possible to close the year with a small margin in hand.

Chapter 25 (Expenditure for formal and informal meetings)

The utilization of appropriations amounted to 72.70%.

The unused balance, mainly relating to Articles 250 (17%) - Formal and informal meetings - and 251 (8%) - Committees - represents about 27% of the appropriation.

The unused appropriation at 31.12.74 is principally explained by the two following reasons:

- in this sector the estimates, by their nature, are inevitably approximate, as it is impossible to estimate in advance the costs and the number of participants of the various meetings;
- in addition, as the availability of meeting rooms and interpreting facilities is limited, the Commission was unable to hold all the meetings envisaged.

Chapter 26 (Expenditure on studies, surveys and consultations)

The utilization of appropriations amounted to 95.62%.

The financial year 1974, as a result of a decision taken by the Commission in June, saw the creation of the **Advisory Committee on Commissioned Studies**. The task of this committee is to ensure the best possible conditions, particularly by preventing duplication of effort, both at the stage of the estimating of the appropriations necessary for studies and at the stage of budgetary implementation. The new procedures, linked to the functioning of the **Advisory Committee on Commissioned Studies**, become operational as from the beginning of 1975.

As regards the appreciable divergence between the amount of the commitments recorded in the accounts and the amount of the payments made, it should be noted that the nature of the operations involved leads to this state of affairs. For, during the year when the appropriations are opened, the authorizing officers must first make the necessary search to find the experts or organizations capable of carrying out the studies; they must then negotiate and prepare the contracts prior to obtaining the Commission's authorization, and finally they must secure the signature of these contracts.

It is only after signature of the contract that the accounting commitment, reflecting the existence of the legal obligation, can be made. Moreover, it should be added that in certain cases (Article 266, for example) the studies are carried out at the request of Member States: in such cases the Commission has no control over progress through the procedures, because it has to depend on the national administrations.

Consequently it is perfectly understandable if progress through these different operations requires relatively long periods of time, possibly occupying a substantial part of the financial year. Indeed, the length of the financial year should not be confused with the time necessary for the implementation of certain operations such as studies which, quite clearly, are not typical items of current **operating** expenditure but, on the contrary, are very often of a multi-annual character.

Chapter 27 (Expenditure on publishing and information)

The rate of utilization of the appropriations amounted to 96.12%. However, because of non-automatic carry-overs, the appropriations cancelled only amounted to 1.22%.

Chapter 27 contains three different categories of appropriation:

a) the Official Journal

The appropriation for this article was committed in entirety. In connexion with the publishing of the Official Journal, it should be noted that there was an appreciable increase, due firstly to the increase in the number of pages for 1974 (87,133 pages as against 76,634 for 1973) and secondly to the increase in basic materials, labour and transport costs.

b) appropriations for the various publications

The appropriations relating to the publications were almost entirely used up. It should be mentioned that, as in the case of the Official Journal, this sector had to face serious cost increases in 1974 (raw materials and wages in the graphical industry); the rise against 1973 was of the order of 25%.

1974 also saw the commencement of activity by the Advisory Committee on Publications, created by the Commission with a view to the rationalization and harmonization of the conditions of production of the various publications.

c) appropriations for the information policy

Item 2720 (Expenditure on the dissemination of information and on participation in public events): the available appropriation was committed in entirety. The Commission, in order to attain its information objectives, endeavoured to present the various aspects of Community life as a coherent whole, using simple and direct language, through the channels and media available to it.

To tailor its information activities to the different national situations, the Commission continued with the decentralization of information at the level of the Information Offices. It also stepped up its provision of information to the public at large by improving the supply of European information to the large-circulation periodical press and by intensifying its activities with audio-visual aids.

During 1974 it continued the experiment of applying the "management by objectives" technique to the information policy which is financed from the appropriations of Item 2720; this enabled greater strictness to be used in determining the objectives and the means of attaining them.

Item 2721 (Participation of the Communities in international exhibitions): the appropriation of 100,000 u.a. transferred during the year to this item to enable the Community to take part in the exhibition at New Delhi was not used as the exhibition did not take place.

This appropriation, carried over to 1975, will be used for the exhibition at Okinawa.

Article 273 (Dissemination of information to young people): the Commission has pursued the implementation of programmes, for which it is responsible either on its own initiative or in close collaboration with the private specialized bodies, on European education and in connexion with the major international and national youth organizations. Efforts have been made to organize a very large number of visits and to encourage numerous seminars and conferences. Intensive efforts have also been made towards the preparation of a written and audio-visual European teaching manual to enable teaching to be adapted to the European dimension.

Chapter 29 (Lump-sum repayment to the Member States of costs incurred in collecting own resources)

The utilization of appropriations amounted to 97.28%.

The "open" transfer, authorized by the Council with the aim of financing possible overspending from appropriations available under other chapters did not in the end have to be used.

In fact, against the available appropriation of 315.38 m.u.a., the commitments entered into at 31.12.74 only amounted to 306.79 m.u.a. At 31.12.74 the payments charged amounted to 222.23 m.u.a.: the difference between the commitments and the payments - which is carried over automatically - was the result of the time-lag between the establishment and the payment of the own resources, of which 10% is repaid to the Member States by charging against Chapter 29.

3. TITLE 3 (EXPENDITURE RESULTING FROM THE PERFORMANCE BY THE INSTITUTION OF SPECIFIC FUNCTIONS)

Chapter 30 (Expenditure in the social sector)

The utilization of appropriations amounted to 70.76%.

The uncommitted balance relates mainly to Article 300 (Administrative Committee on Social Security for Migrant Workers). An appropriation of 315,532 u.a. was committed out of an amount which had been authorized at 640,000 u.a. but reduced to 570,000 u.a. as a result of two transfers within the chapter, namely 30,000 u.a. to Article 301 (Tasks entrusted to the Institution in the field of vocational training) and 40,000 u.a. to Article 304 (Actions in support of, and with the participation of, independent movements which could increase the effectiveness of the Community's social policy).

The principal reason for the non-utilization of about 29% of the appropriation is that it was not possible to finalize the preparation of guides for the information of migrants: therefore it was not possible to produce certain publications by the end of 1974.

Chapter 31 (Expenditure in the agricultural sector)

The implementation of the budget resulted in the utilization of the appropriations to the extent of 89.65%.

However, it should be noted that out of the 3.038 m.u.a. entered in Chapter 98 for agricultural research, 2.5 m.u.a. remained unused and was transferred to other items (1). The reason for this non-utilization was principally the Council's delay in enacting Regulation 1728/74 of 27 June 1974 concerning the co-ordination of agricultural research. The specific decisions required under the head of measures of implementation of this basic regulation were not taken early enough, bearing in mind the length of the procedure of preliminary consultation with the national agricultural research bodies.

Chapter 32 (Expenditure on development aid)

The utilization of appropriations was 79.45%. Taking account of the non-automatic carry-over, however, implementation reached 90.26%.

The amount of appropriations entered in the 1974 budget was 1,030,000 u.a. After transfers, this amount became 1,458,000 u.a. The available balance at the end of the financial year totalled 142,000 u.a. (round figure).

Implementation would have been nearly 100% if a transfer from Chapter 98 to Chapter 32, requested by the Commission on 23 July 1974, had been sanctioned within the time-limit stipulated by the regulations. The Council's decision was not taken until 10 December 1974. The bulk of the operations dependent on this transfer were started before 31 December 1974. For those operations which could not be started by that date but which the Commission is required to implement starting in the early months of 1975 by reason of contractual obligations towards developing countries, a request for a non-automatic carry-over of a total amount of 108,000 u.a. was approved by the Council. The balance will be cancelled.

(1) See table on page 59.

Chapter 33 (Expenditure on research and investment)

The implementation of the expenditure budget for research and investment activities for the financial year 1974 was marked, as far as the JRC was concerned, by efforts aimed at improving financial management within the Centre.

Nevertheless, despite all the efforts made, the application of the functional budget system continued to meet with a series of difficulties, particularly in the field of secondary charges. The system of invoicing the appropriation account services to the users is not always entirely satisfactory. Thus at the time of the closing of the JRC accounts it was found that two objectives no longer had sufficient appropriations available to enable them to meet their obligations with regard to appropriation account 1.50 "Scientific divisions" and that consequently this appropriation account had to be closed with a debit balance. In this context the remarks on the implementation of the functional budget made by the Commission in its reply to the report of the Audit Board on the 1973 accounts should be noted.

As for the implementation of the budget proper, the payments made, totalling 69.669 m.u.a., represent 81.4% of the available payment appropriations (85.608 m.u.a.). Out of the difference of 15.939 m.u.a., amounts totalling 11.371 m.u.a. are eligible for automatic carry-over. In addition, requests for non-automatic carry-overs totalling 2.830 m.u.a. (1) have been submitted to the Council.

The payment appropriations cancelled, 1.738 m.u.a., only represent 2% of the total appropriations available in 1974.

Chapter 34 (Expenditure relating to safeguards)

The utilization of appropriations was 77.77%.

Of the total of 550,000 u.a. appropriated to this chapter, 122,283 u.a. had to be cancelled. This represents 22.2% of the total and results from the fact that there was a delay in 1974 in setting up the system of inspection of the nuclear plants on the territory of the Member States.

Chapter 35 (Expenditure on health measures)

The utilization of the authorized appropriation was 86.66%.

The unused balance relates mainly to Articles 354 (Publications of the health measures service) and 355 (Community measures to improve the health and safety of the population and the workers on site).

The reason for this was that some publications, the charging of which to these articles had been budgeted for, were produced directly in the workshops of the Publications Office instead of being contracted to outside firms.

As these internal services were charged against the "pro forma" appropriations of Article 380 (Services of the Office for Official Publications), a saving was made under Articles 354 and 355.

(1) For details, see Annex 3.

Chapter 36 (Expenditure on dissemination of information)

The utilization of appropriations was 99.93%.

The implementation of this chapter's appropriations was normal and calls for no particular comments. The appropriations, which are intended to permit the purchase of published works, the dissemination of information and the maintenance of systems of scientific and technical documentation, were used up almost in their entirety.

Chapter 38 (Loan of services between Institutions)

The authorized appropriation was used to the extent of 93.63%.

Within Chapter 38 only one article received an appropriation, namely Article 381 (Joint interpreting service). The utilization of the appropriation of this article depends on the number of meetings organized by the Commission in Luxembourg requiring the services of interpreters, for which the Commission has recourse to the European Parliament's interpreters.

Chapter 39 (Other expenditure relating to specific functions)

The utilization of appropriations was 3.59%.

- 1) Although the proposal on the first support projects in the crude oil and natural gas sector was presented to the Council during July 1974, no decision was taken until 17 December 1974. As a result, the relevant appropriations, amounting to 25 m.u.a. and entered under Article 393, could not be committed before the end of the year and were carried over to 1975. It should be noted that for the financial year 1975 these appropriations are entered under Chapter 32 (Expenditure in the industrial and energy sector), Article 321.
- 2) The appropriations cancelled (66,570 u.a.) represent 6.6% of the appropriations of Article 394 and were part of an amount of 1 m.u.a. entered for the expenditure relating to the scientific and technological programme. The utilization of the appropriations of this article was normal and permitted the undertaking of several studies in the field of scientific and technical research and development, mainly to do with medical research and the prospects of "Europe thirty years on".

4. TITLE 4 (AIDS, SUBSIDIES AND FINANCIAL CONTRIBUTIONS)

Chapter 40 (Aids)

The utilization of appropriations was 99.52%.

The available balance on this chapter (about 200,000 u.a.) relates to Article 401 (Aid to workers made redundant in the Italian sulphur mines); this appropriation can only be committed on request from the Member State concerned.

Chapter 41 (Subsidies and financial contributions)

The utilization of appropriations amounted to 94%.

The implementation of this chapter was almost identical with the estimates: only one amount, of 45,000 u.a., out of the total appropriations of this chapter was not committed.

Chapter 42 (Subsidies for balancing budgets)

The utilization of appropriations amounted to 90.98%.

The appropriations of this chapter have turned out to correspond very closely to requirements.

Chapter 43 (European Schools)

The utilization of appropriations amounted to 99.14%.

If one takes into account the non-automatic carry-over of 91,938 u.a. for the Varese School, the utilization of appropriations becomes 99.99%. This chapter does not warrant any particular remarks.

5. TITLE 5 (EXPENDITURE RELATING TO THE SOCIAL FUND)

Chapter 50 (Expenditure under Article 4 of the Council Decision of 1.2.71 on the reform of the European Social Fund)

As regards the actual appropriations for the financial year 1974 (1), the implementation of the budget made possible the total utilization of Chapter 51 (Article 5) and left an uncommitted balance of 51.4 m.u.a. on Chapter 50 (Article 4). The Commission proposes to request the Council to authorize the carrying over of this balance.

The table below shows the utilization of appropriations in 1974 (the non-automatic carry-overs from 1973 to 1974 are classed with the actual appropriations for 1974):

	Appropriations authorized	Commitments entered into at 31.12.74	Rate of utilization
Article 4 (Chapter 50)	98.8	47.4	48.0%
Article 5 (Chapter 51)	209.1 (+)	207.9 (+)	99.5%
TOTAL	307.9	255.3	82.9%

(+) including 40.7 m.u.a. the subject of a carry-over/transfer from the uncommitted appropriations of Article 4 for 1973

1) Factors which influenced the utilization of appropriations in 1974

It should be noted that the degree and pace of utilization of appropriations during the year was greatly influenced by:

- a) the restrictive view prevailing within the Council as to the scope of the Social Fund's interventions under Article 4 as proposed by the Commission for migrants and the handicapped: the result was an under-utilization of the appropriations while substantial potential requests, principally for the handicapped, had in part to be approved under the head of Article 5 and in part (56.77 m.u.a.) to be set aside;

(1) The comments on the utilization of the automatic carry-overs from 1973 to 1974 appear under point 11.1 of the present report (page 61).

- b) the Council's delay in approving the carry-over/transfer of 40.7 m.u.a. which the Commission requested from Article 4 (1973) to Article 5 (1974): until 23 September, when the carry-over was approved, the Commission remained in doubt as to the degree of strictness to be applied to surplus requests because it did not know - by about 25% - the exact level of the allocation available for 1974;
- c) the two-stage procedure in use up to November for the approval of applications: overall approval followed by individual agreements. The length of the procedure - overall approvals granted in July not translated into firm commitments until the period 23 October to 25 December - makes the condition that the Community decision should precede the start of the operation void in practice; moreover, it places a heavy burden on the appropriations which will be carried over from 1974 to 1975 and for which applications for payments on account will have to be submitted by the Member States and scrutinized by the Commission so that payments can be made before 31 December 1975, failing which these appropriations will have to be cancelled and will be a burden on the appropriations for 1976 and later years.

2) Allocation of the appropriations committed in 1974

The Commission, while confirming the Social Fund in its function of financial solidarity, was concerned in 1974 to develop its powers of initiative by a selection of applications based on the promotional and supplementing aspects of the training projects.

However, the analysis overleaf, which does not reflect any major changes compared with 1973, does not yet give a quantitative expression of this policy, which will be analysed in the report on the Fund's activities for 1974.

COMMITMENTS OF THE EUROPEAN SOCIAL FUND APPROVED FOR 1974 (in million u.a.)

Country	Agriculture	Textiles	Handicapped persons	Migrants	TOTAL	The regions: technical progress	Handicapped persons	TOTAL	GRAND TOTAL	
BELGIUM	0.3	0.6	-	-	0.9	4.1	1.5	5.6	6.5	2.5 %
DENMARK	-	-	-	-	-	3.3	8.9	12.2	12.2	4.8 %
GERMANY	6.6	2.6	-	0.1	9.3	6.5	12.2	18.7	28.0	11.0 %
FRANCE	14.9	0.7	0.2	0.4	16.3	27.9	5.2	33.2	49.5	19.4 %
IRELAND	6.0	1.2	-	-	7.2	8.7	1.0	9.6	16.8	6.6 %
ITALY	2.2	0.5	0.3	1.2	4.3	65.3	3.2	68.5	72.8	28.6 %
LUXEMBOURG	-	-	-	-	-	-	0.01	0.01	0.01	-
NETHERLANDS	0.9	-	-	-	0.9	3.7	2.1	5.8	6.7	2.6 %
UNITED KINGDOM	0.2	0.6	0.8	6.4	7.9	44.5	9.6	54.1	62.0	24.4 %
TOTAL	31.0	6.3	1.4	8.0	46.8	164.1	43.7	207.7	254.5 ⁽¹⁾	100.0 %

Note: The figures in the columns have been rounded to the first place of decimals; for this reason the totals may differ slightly from the sums of the figures in the columns.

* provisional

(1) The total commitments entered in the accounts amount to 255.3 m.u.a. (The figure of 254.5 m.u.a. is the result of certain roundings-off).

Chapter 52 (Pilot schemes and preparatory studies)

Utilization under this chapter amounted to 98.69%.

It should be pointed out, however, that the bulk of the appropriation could not be committed until nearly the end of the financial year because of the time required for the launching of these operations.

Chapter 53 (Former Social Fund)

Utilization under this chapter amounted to 90.3%.

The appropriations under this chapter were intended to permit the winding-up of the old Social Fund which was due to be completed in 1976. (This involves operations terminated before 1 July 1972)

Under Chapter 53 (Vocational retraining and resettlement), 54 m.u.a. out of 60 m.u.a. has been committed but only 1.4 m.u.a. paid out. Here again the major part of the commitments date from the end of the year (at 1 December they totalled 14 m.u.a.). The slowness in implementation is principally the result of the complexity of the files which have to be examined by the national administrations and the Commission.

6. TITLES 6 AND 7 (EAGGF, GUARANTEE SECTION)

The implementation of the budget for the financial year 1974 shows the following overall results, in units of account:

Initial appropriations	3,513,100,000
Transfers to Chap. 90 and Article 402	69,550,000
	<hr/>
Final appropriations	3,443,550,000
Charged as commitments (under Article 108 of the Financial Regulation)	3,107,375,000
Charged as payments (under Article 108 of the Financial Regulation)	2,641,828,418

The appropriations available at the end of the financial year, corresponding to the difference between the final appropriations and the amounts charged as payments, thus totalled 801,721,581 u.a.

They were used in the following way (in units of account):

automatic carry-overs	465,546,823
non-automatic carry-overs requested	331,500,000
unused appropriations cancelled	4,674,758
	<hr/>
	801,721,581

As a result, the total amounts charged as commitments under Article 108 of the Financial Regulation and corresponding to the expenditure laid out by the competent authorities and agencies of the Member States represented 88.4% of the appropriations initially authorized for the 1974 budget (see col. 1 of the table on page 51) and 90.2% of the final appropriations, i.e. appropriations as modified by transfers (see cols. 2 and 3 of the table on page 51).

Transfers of appropriations

Although the payments made by the paying authorities and bodies during the financial year 1974 were appreciably lower than the total appropriations for 1974, it proved necessary to make some adjustments of the appropriations by sectors.

The transfers requested within Titles 6 and 7 (see col. 2 of the table) were intended to:

- a) permit the charging of the expenditure laid out during the year when the initial appropriations proved to be inadequate (beef and veal, accession compensatory amounts, tobacco);
- b) permit the carry-over of appropriations to the financial year 1975 in the case of sectors for which a substantial delay in the payment of the expenditure occurred.

In addition, transfers totalling 69.55 m.u.a. were approved as follows: to Chapter 90, "Food aid", (65 m.u.a.) to make possible the implementation of aid programmes prior to 1975 (see Regulation 2681/74) and to Chapter 40, "Aids", (4.55 m.u.a.) to finance the expenditure resulting from the Convention of 18 December 1972 between the EEC and the United Nations Relief and Works Agency (UNRWA) for the education of Palestinians.

In all, 613.9 m.u.a. was transferred, that is, 17.5% of the available appropriations, of which 544.35 m.u.a. (15.5%) was within Titles 6 and 7 and 69.55 m.u.a. (2%) was outside those titles.

The following table summarizing the implementation of the budget shows for each chapter

- the rate of utilization in relation to the initial appropriations (col. 9)
- the rate of utilization in relation to the final appropriations (col. 10)

COMMISSION OF THE EUROPEAN COMMUNITIES

Budgetary classification	Heading	in u.a. (rounded)									
		1	2	3	4	5	6	7	8	9-10-11	12
		Initial appropriations	Transfers of appropriations	Final appropriations	Commitments	Payments	Automatic carry-overs	Non-automatic carry-overs	Appropriations cancelled	Rate of utilization in relation to initial appropriations	Rate of utilization in relation to final appropriations
TITLES 6 & 7	EUROPEAN AGRICULTURAL GUIDANCE AND GUARANTEE FUND										
Chapter 60	Guarantee Section	615,000,000	- 157,350,000	457,650,000	399,760,605	322,105,884	77,654,721	57,500,000	399,395	65	87.3
Chapter 61	Cereals	25,000,000	- 23,750,000	1,250,000	1,199,895	704,739	495,156	-	50,105	4.8	96
Chapter 62	Milk and milk products	1,577,700,000	- 330,250,000	1,247,450,000	1,221,046,237	1,153,257,649	67,788,588	26,000,000	403,763	77.3	98
Chapter 63	Oils and fats	308,900,000	+ 27,950,000	336,850,000	146,733,905	7,305,836	139,428,069	190,000,000	116,095	47.5	43.5
Chapter 64	Sugar	166,200,000	- 57,250,000	108,950,000	108,823,053	108,823,053	-	-	126,947	65.4	99.8
Chapter 65	Beef and veal	20,500,000	+ 353,300,000	373,800,000	304,768,407	304,582,283	186,124	53,000,000	16,031,593	1486	81.5
Chapter 66	Pig meat	88,500,000	- 21,300,000	67,200,000	67,136,546	64,843,090	2,293,456	-	63,454	75.8	99.9
Chapter 67	Eggs and poultrymeat	17,600,000	- 700,000	16,900,000	16,873,830	16,694,863	178,968	-	26,170	95.8	99.9
Chapter 68	Fruit and vegetables	68,100,000	- 1,100,000	67,000,000	66,905,973	23,627,016	43,278,957	-	94,027	98.2	99.8
Chapter 69	Wine	41,100,000	+ 6,000,000	47,100,000	41,965,338	41,238,324	727,313	5,000,000	134,662	102.1	89
Chapter 70	Tobacco	141,000,000	+ 46,650,000	187,650,000	171,108,903	71,849,906	99,258,997	-	16,541,097	121.4	91.1
Chapter 71	Fisheries	3,000,000	- 1,750,000	1,250,000	1,169,247	1,169,247	-	-	80,753	38.9	93.5
Chapter 72	Flax and hemp	12,000,000	- 200,000	11,800,000	11,750,624	11,263,036	487,588	-	49,376	97.9	99.5
Chapter 73	Seeds	15,000,000	+ 250,000	15,250,000	15,204,587	15,204,587	-	-	45,413	101.3	99.7
Chapter 74	Hops	8,000,000	- 3,550,000	4,450,000	4,438,418	4,438,418	-	-	11,582	55.4	99.7
Chapter 76	Other common organizations of the market	1,000,000	+ 3,150,000	4,150,000	4,118,070	3,638,605	479,465	-	31,930	4118	99.3
Chapter 77	Appropriations for the discharge of liabilities from accounting periods prior to 1.1.79	3,000,000	-	3,000,000	108,328	-	108,328	-	2,891,672	-	-
Chapter 78	Surpl. prods. processed into goods not covered by Annex II of the EEC Treaty	30,000,000	- 16,700,000	13,300,000	13,292,787	12,611,694	681,093	-	7,213	44.3	99.9
Chapter 79	Other expenditure provisions total commitments of titles 6 and 7	371,500,000	+ 107,050,000	478,550,000	478,470,489	478,470,489	-	-	79,511	128.7	99.9
					+32,500,000	-	+32,500,000	-	-32,500,000		
	TOTAL OF TITLES 6 AND 7	3,513,100,000	- 69,550,000	3,443,550,000	3,107,375,241	2,641,828,419	465,546,823	331,500,000	4,674,759	88.4 %	90.2 %
	rounded to the nearest u.a.										

7. TITLE 8 (EAGGF, GUIDANCE SECTION)

The table on the three following pages illustrates the implementation of the Guidance Section for 1974 (1). The following details are given in amplification of the table:

A. Financing of projects under Regulation No. 17/64/EEC

- a) Out of the 170 m.u.a. appropriated to the budget for the financial year 1974, the Commission decided in December 1974 to grant aid to 297 projects to a total amount of 95.8 m.u.a. under the head of the 1st instalment of 1974.
- b) In May 1975 the Council accepted the Commission's proposal that the appropriations allocated to the projects should be raised from 170 to 235 m.u.a. by recourse to the appropriations of Chapter 87 and the chapters relating to joint projects and special measures, for which not all the appropriations will be used.

B. Financing of joint projects and special measures

- a) Under the joint project for the conversion of the salted cod fishing sector (Regulation No. 2722/70) the Commission approved the granting of aid by the Fund to 7 projects to a total of 4.9 m.u.a. out of the appropriations for 1974.
- b) With regard to the other joint projects, the Commission approved a repayment of 0.049 m.u.a. in respect of premiums for the conversion of dairy herds to meat production (Regulation No. 1353/73).
- c) With regard to the special measures, the Commission decided in 1974 to repay to the various Member States a total amount of 17.9 m.u.a. for the grubbing-up of fruit trees, the slaughter of cows and non-marketing of milk, and for producers' organizations in the fishing industry.

(1) The carry-overs appearing in column 6 are the Commission's proposals for carry-overs submitted to the budgetary authority.

**SUMMARY OF THE IMPLEMENTATION OF THE 1974 BUDGET BY THE GUIDANCE SECTION
AND PROPOSALS FOR THE CARRYING-OVER OF APPROPRIATIONS FROM 1974 TO 1975**

Art. Item	Nomenclature	Appropriations for 1974 (including transfers)	Commitments entered into, at 31.12.74	Payments made, to 31.12.74	Appropriations available Col. 1 - Col. 2	Automatic carry-overs Col. 2 - Col. 3	Non-automatic carry-overs	Final availability (appropriations to be held in reserve)
		1	2	3	4	5	6	7
800	CHAPTER 80 Plans for improving the structure of agriculture under Art. 3 of Reg. No. 1776/EEC 1974 plans	235,000,000	95,832,800.62	-	139,167,199.38	95,832,800.62	139,167,199.38	-
	Total of Article 800	235,000,000	95,832,800.62	-	139,167,199.38	95,832,800.62	139,167,199.38	-
810	CHAPTER 81 Joint schemes in the structural field following Council Resolution of 25.5.71	180,000	-	-	180,000	-	180,000	-
8100	Modernization of farms	-	-	-	-	-	-	-
8101	Cessation of agricultural activities & allotment of land for improvement of structures	-	-	-	-	-	-	-
8102	Information and professional qualifications	3,150,000	-	-	3,150,000	-	3,150,000	-
8103	Producer groups and their unions	token entry	-	-	-	-	-	-
8104	Mountain and hill farming and farming in other	token entry	-	-	-	-	-	-
8105	Areas afforested to improve agricultural structures	token entry	-	-	-	-	-	-
8106	Contracts for the marketing and processing of agricultural products	token entry	-	-	-	-	-	-
8107	Development and improvement of the marketing and processing of agricultural products	token entry	-	-	-	-	-	-
	Total of Article 810	3,330,000	-	-	3,330,000	-	3,330,000	-
	TOTAL OF CHAPTER 81	3,330,000	-	-	3,330,000	-	3,330,000	-

- (1) In accordance with the proposal submitted by the Commission to the Council on 9 October 1974 [CON(74)1579 final], it is intended to raise from 170 m.u.a. to 235 m.u.a. the appropriation to be allocated to the individual projects in 1974 (Art. 800).
- (2) This amount is to be used under the head of supplementary budget no. 1 for 1975, for the REGIONAL FUND.
- (3) This amount represents the balance of the 1974 appropriations for which balance the Commission does not envisage any utilization against the requirements of 1974 [CON(74) 1579 final] : this amount therefore has to be transferred to the "Mansholt Reserve".

**SUMMARY OF THE IMPLEMENTATION OF THE 1974 BUDGET BY THE GUIDANCE SECTION
AND PROPOSALS FOR THE CARRYING-OVER OF APPROPRIATIONS FROM 1974 TO 1975**

Art.	Item	Nomenclature	Appropriations for 1974 (including transfers)	Commitments entered into, at 31.12.74	Payments made, to 31.12.74	Appropriations available Col. 1 - Col. 2 Col. 2 - Col. 3	Automatic carry-overs	Non-automatic carry-overs	Final availability (appropriations to be held in reserve)
890	8903 8905	<u>CHAPTER 89</u> <u>Groups of fruit and vegetable producers Aid in 1974</u> <u>Aid repayable in 1974</u>	110,566 1,500,000	110,565.90 -	110,565.90 -	1,500,000.00	-	1,500,000	0.10 -
		<u>Total of Article 890</u>	1,610,566.00	110,565.90	110,565.90	1,500,000.00	-	1,500,000	0.10
891	8910 8912	<u>Premiums for the slaughter of cows and non-marketing of milk Aid repayable in 1974</u> <u>Aid repayable in 1974</u>	2,643,348 7,461,449.40	2,643,348 7,461,449.38	2,643,348 7,461,449.38	- 0.02	-	-	- 0.02
		<u>Total of Article 891</u>	10,104,797.40	10,104,797.38	10,104,797.38	0.02	-	-	0.02
892	8920 8922	<u>Premiums for the grubbing-up of fruit trees Aid repayable in 1972</u> <u>Aid repayable in 1974</u>	736,518 7,552,510.02	736,518 6,952,510.02	736,518 6,952,510.02	600,000.00	-	600,000.00	- -
		<u>Total of Article 892</u>	8,289,028.02	7,689,028.02	7,689,028.02	600,000.00	-	600,000.00	-
893	8932	<u>Improvements in the citrus fruit sector Aid repayable in 1974</u>	-	-	-	-	-	-	-
		<u>Total of Article 893</u>	-	-	-	-	-	-	-
894	8942	<u>Producers' groups in the fishing industry Aid repayable in 1974</u>	12,103.56	12,103.54	12,103.54	0.02	-	-	0.02
		<u>Total of Article 894</u>	12,103.56	12,103.54	12,103.54	0.02	-	-	0.02
		<u>TOTAL OF CHAPTER 89</u>	20,016,494.98	17,916,494.84	17,916,494.84	2,100,000.14	-	2,100,000	0.14
		<u>TOTAL OF TITLE 8</u>	325,000,000	118,706,662.50	17,965,351.60	206,293,337.50	100,741,310.90	144,838,689.10	61,454,648.40

8. TITLE 9 (FOOD AID AND OTHER EXPENDITURE)

Chapter 90 (Food aid expenditure)

The initial budget appropriation for 1974 was 135,000,000 u.a. After transfers from Title 6 (EAGGF, Guarantee Section), this amount became 200,000,000 u.a.

Utilization under this chapter reached 80.40%; taking into account the non-automatic carry-over of 38.18 m.u.a., only 6210 u.a. of the appropriations were cancelled, a utilization rate of nearly 100%.

The increase in the initial appropriations of Chapter 90 only partly (20,000,000 u.a.) corresponds to a growth in the volume of food aid appropriations, a growth made necessary by the rise in world prices and the increase in the number of emergency measures and **associated costs**. The remaining amount (45,000,000 u.a.) is the result of a regrouping of the appropriations caused by the change in the allocation of appropriations between the EAGGF, Guarantee Section (Title 6) and Food aid (Title 9) following the adoption by the Council of Regulation No. 2681/74 of 21 October 1974, the "charging regulation".

The food aid expenditure has been charged in entirety to the chapter of Title 9 entitled "Food aid expenditure", with the exception of the expenditure corresponding to export refunds which continues to be charged to the EAGGF, Guarantee Section. Until this regulation came into force, a large part of the food aid expenditure was charged to Title 6, especially to Chapter 62 under the headings "Food aid from public stocks of powdered skim milk" and "Food aid from public butter stocks".

At the end of the financial year 1974 the available balance amounted to 39,184,219 u.a. This amount is made up as follows:

- 23,924,196 u.a. under Item 9003 "Food aid in the form of cereals (1970/71 programme)". The implementation of this programme had not been fully completed by 31 December 74 but will be terminated in 1975. Council Regulation No. 2052/69 of 17 October 1969 lays down that the Member States shall finance the operation and that they cannot be repaid their expenditure until after the implementation of the 1970/71 programme. These appropriations should not be confused with the 25,000,000 u.a. entered under Item 9200 of the 1975 budget "Food aid in the form of cereals - programmes prior to 1975". Whereas the 23,924,196 u.a. is intended solely for the repayment of the expenses incurred by the Member States in implementing the 1970/71 programme, the 25,000,000 u.a. now appropriated to the 1975 budget is intended to permit the completion of all the pre-1975 schemes. The difference, as regards the appropriations, in the treatment of the 1970/71 programme and the later programmes is explained by the fact that the 1970/71 programme is implemented almost exclusively under the above-mentioned Regulation No. 2052/69, which provides for the reimbursement by the Community to the Member States of the expenses paid by them in the implementation of this programme, whereas Article 9 of Council Regulation No. 1703/72 of 3 August 1972 provides for financing by means of monthly advances by the Community to the Member States for the later programmes.

The appropriation to cover the expenses of the 1970/71 programme will thus be used a posteriori. The appropriation for the other programmes, by contrast, is committed as and when the advances are granted. The appropriation in 1974 did not enable these programmes to be completed in entirety and this has necessitated the appropriation of the 25,000,000 u.a. to the 1975 budget.

- 10,065,288 u.a. under Article 903 "Supply of milk products".
The Council's approval of the programme for the supply of powdered skim milk under the head of food aid was late in being given (Regulation No. 1826/74 of 11 July 1974). Implementation of the programme, commenced in the middle of the 1974 holidays, was subject to the conclusion of delivery agreements with the recipient countries. The time needed for the conclusion of these agreements meant that it was not possible to deliver the intended quantities by the end of 1974.
- 3,194,735 u.a. under Item 9040 "Food aid - sugar".
The impossibility of obtaining the sugar to be delivered under the agreement between the EEC and UNRWA on the Community market, after a series of invitations to tender had been made, led to a purchase on the world market. This purchase was subject to the adoption of a special regulation which was not approved by the Council until 4 March 1975 (Regulation No. 611/75).
- 2,000,000 u.a. under Item 9041 "Other expenditure". The carrying-over of this sum was provided for during the discussion of the draft 1975 budget. It corresponds to the appropriation not used in 1974 which is intended to permit the charging to the Community of the consignment expenses of the food aid granted inter alia to the countries of the Sahel, Ethiopia and Somalia. The Council has provided for the assumption of these expenses from the beginning of 1975.

On the whole it may be said that the consumption of the appropriations of Chapter 90, at the commitment level, has not followed a regular rhythm. Relatively slow during the first half of the year, consumption speeded up considerably towards the end of 1974. The percentage of utilization was around 80%. The carrying-over of all the unused appropriations has been requested, as they are indispensable for the implementation of the food aid programmes approved by the Council which could not be completed under the head of the financial year 1974.

Chapter 94 (United Nations international emergency scheme to assist the developing countries most affected by the crisis)

The budgetary implementation of this chapter amounted to 99.88%. As a result of the adoption of supplementary budget no. 1 for 1974 (Council decisions of 25 and 26.11.74), an appropriation of 123,350,000 u.a. was committed as from December 1974.

The amount which it was possible to pay before 31 December 1974 totalled 62,340,800 u.a., of which 24,870,053 u.a. (€ 30,000,000) was to the special account of the Secretary-General of the United Nations. The 150,000 u.a. which was cancelled represents fluctuations in exchange rates, the Community's commitments having been stated in US dollars (€ 150,000,000 in all).

The recipients of the aid are both associated and non-associated states, the principal countries involved being India, Bangladesh, Tanzania, Mali, Niger, Kenya and Sri Lanka.

Chapter 98 (Non-allocated provisional appropriations)

The amount remaining available at 31 December 1974 was 1,051,953.46 u.a.

The table on page 59 shows all the transfers made during 1974 by means of charges against this chapter.

Chapter 99

The appropriation under this chapter has been exhausted. The table on page 60 shows the transfers made in 1974 by means of charges against this chapter.

9. TRANSFERS FROM CHAPTER 98

a) Transfers provided for in the remarks columns

	<u>Amounts forecast</u> u.a.	<u>Amounts transferred</u> u.a.
1) Remuneration adjustments - Title 1	7,868,000	5,830,200
Title 2	1,318,000	1,146,400
2) Stationery for the Publications Office	5,000	5,000
3) "Youth" measures	92,000	-
4) Statistical studies	3,581,000	3,546,000
5) Agricultural accounting information	248,000	150,000
6) Agricultural research	2,790,000	353,000 x)
7) Measures in support of the developing countries	700,000	700,000 x)
8) Training of young executives of the developing countries	78,000	-
9) Seminars on generalized preferences	28,000	28,000 x)
10) Research and investment	1,500,000	1,500,000
11) COST 12 project	215,000	-
12) Technological research	185,000	-
13) Convention EEC/UNRWA	2,000,000	2,000,000
14) Foundation for the improvement of living and working conditions	100,000	-
	<hr/> 20,708,900	<hr/> 15,258,600

b) Transfers not provided for in the remarks columns

1) Recruitment expenses	295,000	
2) Reinforcement of appropriations of Chap. 23	1,095,000	
3) Open transfer	<u>3,008,346.54</u> x)	
		<hr/> 4,398,346.54
TOTAL		19,656,946.54
Amount not used		<hr/> 1,051,953.46
<u>GRAND TOTAL</u>		<hr/> <u>20,708,900</u>

x) These transfers were made to budget heads which showed a token entry.

10. TRANSFERS FROM CHAPTER 99

		2,500,000 u.a.
1) Chapters 21 and 22 (Manhattan Center)	1,016,000	
2) Chapter 41 (European Communities Choir)	50,000	
3) Chapter 27 - Item 2721 (New Delhi)	100,000	x)
4) Chapter 43 (European Schools)	839,825	
5) Chapter 12 - Item 1252 (Special severance grants)	414,175	
6) Chapter 41, Article 419 (CIUTI Programme)	80,000	
	<hr/>	<hr/>
		-2,500,000
		0

x) This transfer was made to a budget head which showed a token entry.

11. IMPLEMENTATION IN 1974 OF APPROPRIATIONS CARRIED OVER FROM 1973 TO 1974

11.1. Automatic carry-overs

The tables (Annex 4) show the implementation of the automatic carry-overs in 1974.

This implementation calls for the following comments in addition to the information given in the "General assessment of the utilization of appropriations in 1974" (see page 32 of the present report).

Title 1 (Expenditure relating to persons working with the Institution)

The rate of utilization was 85.36%.

The implementation was satisfactory for all the chapters in question except Chapter 11 (62%) and Chapter 15 (50%). The reason for the cases of unsatisfactory implementation was the fact that some of the commitments under these chapters were partly of an approximate nature (e.g. travel expenses in connexion with training courses - Chap. 15). The Commission is examining this problem in order to be able to approach closer to reality in future.

Title 2 (Buildings, equipment and miscellaneous operating expenditure)

The implementation rate was very high: 96.55%.

Chapter 20 (Immovable property investments): the cancelled appropriation of 125,000 u.a. had been earmarked for the offices of the Community's delegation in Santiago; it could not be used because of the length of the procedure for acquiring property, despite the Commission's efforts.

Title 3 (Expenditure resulting from the performance by the Institution of specific functions)

The appropriation carried over was used to the extent of 87.17%: this implementation does not call for any special comment.

Title 4 (Aids, subsidies and financial contributions)

The appropriation carried over was almost entirely used up: the implementation (99.35%) was very satisfactory.

Title 5 (Funds) - The new Social Fund (Chaps. 50 and 51)

Of the appropriations committed in 1973 and carried over automatically to 1974, amounting to 180.3 m.u.a. in all, there remains an unused balance, which has to be cancelled, of 34.6 m.u.a. 90% of this cancellation is due to an overestimation of their expenditure by the Member States: the latter clearly could not apply for the repayment of sums which they had not in fact spent.

Another cause, relating to a smaller portion, was the postponement of payment of the balance (15%) of certain items of aid pending verification of the actual cost of the operations.

Finally, some other applications met with the withholding of approval by the Commission's Financial Controller in respect of the relevant payments, to an amount of 48.6 m.u.a. The Commission decided to override this withholding of approval. It has put in hand a detailed enquiry firstly to ascertain the causes of and the responsibility for the delays suffered and the inadequacies in the presentation and processing of the files and secondly, to seek improvements which would obviate the recurrence both of cancellations of appropriations and of the factors which led to the withholding of approval by the Financial Controller.

	Appropriations carried over from 1973 to 1974	Appropriations utilized	Rate of utilization
Chapter 50 (operations under Art. 4)	28.1	16.3	58.1%
Chapter 51 (operations under Art. 5)	152.2	129.4	85.0%
Total	180.3	145.7	80.8%

Titles 6 and 7 (European Agricultural Guidance and Guarantee Fund - Guarantee Section)

The appropriation carried over was used to the extent of 93%. An amount of 48.8 m.u.a. nevertheless had to be cancelled.

The non-utilization of this amount of 48.8 m.u.a. was principally due to the following two causes.

- the data supplied by some of the paying authorities of the Member States, which form the basis of the accounts to 31 March (reflecting the payments made up to 31 December), proved to be approximate in character. Therefore adjustments were necessary at the time of implementation of the carry-overs, in order to reflect reality;
- in addition, certain adjustments were necessary in clearing items of expenditure relating to the monetary compensatory amounts.

Title 8 (European Agricultural Guidance and Guarantee Fund - Guidance Section)

The implementation of these carry-overs does not call for any special comments; it will be recalled that the appropriations are carried over automatically for five years in the sector covering operations of a multi-annual character.

Title 9 (Food aid and other expenditure)

The implementation of the carry-overs connected with food aid reached 97.52%, which is very satisfactory.

11.2. Non-automatic carry-overs

The table (Annex 5) shows, by chapters, the implementation of these carry-overs, which affect only a very limited number of chapters.

As was stated in the "General assessment" on page 32, this implementation, with the exception of Chapter 77, can be considered satisfactory.

The comments are as follows:

Chapter 21 (Rental of buildings and associated expenditure)

The appropriation of 252,000 u.a. entered under Item 2101 for 1973 (and carried over to 1974) had been provided to cover the payment of the guarantee required to be deposited in Japan when the premises intended for office use were rented (Tokyo delegation).

After long and difficult negotiations, the Commission succeeded in obtaining a lease on the offices without having to deposit a guarantee.

The amount committed at the end of 1974 (15,366.80 u.a.) represents the guarantees deposited in respect of the leases taken out for the head of delegation and two officials transferred from Brussels to Tokyo. It proved impossible, on the basis of the regulations currently in force, to charge this expenditure against the appropriations reserved for the payment of lodging allowances.

Chapter 77 (Appropriations for the discharge of liabilities from accounting periods prior to 1 January 1971)

It was not possible to discharge the liabilities of these accounting periods for the reasons stated in the "General assessment of the utilization of appropriations in 1974" on page 32 of the present report.

Chapter 82 (Other joint schemes)

The appropriation of 637,536 u.a. carried over was only used to the extent of 27% (= 175,536 u.a.): the reason was that the applications by the Member States under Item 8202 (Premiums encouraging the development of beef and veal production) were considerably below the estimates.

A N N E X E S

- Annex 1: Revenue
- Annex 2: Utilization of appropriations during
the financial year 1974
- Annex 3: Additional figures relating
to Chapter 33
- Annex 4: Implementation in 1974 of automatic
carry-overs from 1973 to 1974
- Annex 5: Implementation of non-automatic
carry-overs from 1973 to 1974
-

OWN RESOURCES AND OTHER REVENUE

N A T U R E	Estimates of revenue necessary to cover the appropriations authorized for the financial year 1974	Revenue necessary to cover expenditure chargeable to the financial year 1974 under Article 17 of Regulation 2/71 (see point 1.1.1., para. 2, on page 4)
1. Own resources from Member States: - customs duties - agricultural levies - sugar levies 2. Contributions	3,159.7 2,811.- 265.4 77.3 2,008.9	3,067.9 2,737.8) 255.-) 75.1) 1,905.-
SUB-TOTAL 3. Other contributions 4. Miscellaneous revenue	5,162.6 13.3 49.1	4,972.9 10.- 55.3
T O T A L	5,225.-	5,038.2

Appropriations to be covered in accordance with the Decision of 21 April 1970 (Implementing Reg. 2/71)

- EXPENDITURE -

in u.a.

Type of expenditure	Payments for the financial year	Carry-overs to the financial year 1975	Carry-overs from the financial year 1973 cancelled (deduct)	Amounts
1. Research and investment expenditure	69,668,995.78	14,200,540.05	1,099,873.89	82,769,661.94
2. European Social Fund	10,141,677.62	316,590,740.50	34,616,533.88	292,115,884.24
3. EAGGF:				
Guarantee Section	2,641,828,418.64	796,938,494.26	48,817,852.02	3,389,949,060.88
Guidance Section	17,965,351.60	245,580,000.01	2,158,324.11	261,387,027.50
4. Administrative and operational expenditure:				
• Commission	248,408,630.54	60,786,939.68	3,248,058.08	305,947,512.14
• Parliament	29,315,181.38	2,895,112.02	172,746.52	32,037,546.88
• Council	33,402,325.86	3,382,380.36	212,298.70	36,572,407.52
• Court of Justice	6,451,841.08	491,114.70	41,876.76	6,901,079.02
Food aid	98,476,891.02	101,516,899.04	200,798.62	199,792,991.44
International emergency aid	62,340,800.00	62,009,200.00	-	124,350,000.00
5. Repayment to Member States of 10% of own resources paid	222,225,327.88	84,561,015.56	443,077.51	306,343,265.93
	3,440,225 441.40	1,688,952,436.18	91,011,440.09	5,038,166,437.49

FINAL STATEMENT OF THE CASH POSITION FOR 1974

in u.s.a.

Member State	Payments made in accordance with Article 31 of the Financial Regulation		Amounts held by the Commission at the end of the financial year 1973	Entitlements established		Difference (b+c+d-e-f)
	Own resources	Cash advances		Own resources	Contributions	
Belgium	215,388,903.22	97,879,819.76	10,866,919.42	215,388,903.22	137,682,770.04	- 28,936,030.88
Denmark	52,601,799.02	7,855,713.46	6,345,553.56	52,601,799.02	17,282,512.37	- 3,081,245.3
Germany	861,368,584.58	441,015,045.01	24,915,404.03	861,368,684.58	554,607,908.07	- 88,677,4
France	562,046,214.10	541,420,547.99	26,210,937.19	562,046,214.10	630,930,152.57	- 63,298,667.3
Ireland	15,495,845.24	-	2,493,660.92	17,325,620.21	-	- 521,628.43
Italy	507,973,998.02	329,376,726.64	5,483,311.34	507,973,998.02	406,598,946.69	- 71,738,908.71
Luxembourg	4,457,239.12	3,808,306.97	113,521.99	4,457,239.12	4,106,112.78	- 184,283.82
Netherlands	297,860,734.80	99,896,997.49	11,042,752.59	297,860,734.80	153,838,672.60	- 42,898,922.52
United Kingdom	490,876,690.00	-	78,978,519.63	548,840,241.29	-	- 16,525,040.37
	3,008,070,108.10	1,482,527,634.23	166,450,580.67	3,067,863,434.36	1,905,047,075.12	- 315,862,186.48

ANNEX I

SUMMARY OF UTILIZATION OF APPROPRIATIONS DURING THE FINANCIAL YEAR 1974

in m.u.a.

TITLE	FINAL APPROPRIATIONS		APPROPRIATIONS COMMITTED		APPROPRIATIONS CARRIED OVER WITH AGREEMENT OF BUDGETARY AUTHORITY ¹		APPROPRIATIONS CANCELLED	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
1. <u>EXPENDITURE ON STAFF</u>	166.8	96.1	160.3	-	-	-	6.5	3.9
2. <u>OPERATING EXPENDITURE EXCEPT CHAPTER 29 (LUMP-SUM REIMBURSEMENT)</u>	63.5 375.4	94.8 97.3	60.2 306.8	0.4 -	0.3 -	0.4 -	3.0 8.6	4.8 2.7
3. <u>SPECIFIC FUNCTIONS EXCEPT CHAPTER 33 (R&I) (PAYMENT APPROPRIATIONS)</u>	33.0 85.6	20.8 94.7	6.9 81.0	76.2 3.3	25.2 2.8	76.2 3.3	1.0 1.7	3.0 2.0
4. <u>AIDS, SUBSIDIES & CONTRIBUTIONS</u>	56.8	99.2	56.4	0.2	0.1	0.2	0.3	0.6
5. <u>SOCIAL FUND</u>	327.8	82.2	269.5	17.5	57.2	17.5	1.1	0.3
6. <u>EGGF, GUARANTEE SECTION and 7.</u>	3,443.6	90.3	3,107.4	9.6	331.5	9.6	4.7	0.1
8. <u>EGGF, GUIDANCE SECTION</u>	325.0	36.5	118.7	44.6	144.8	44.6	61.5	18.9
9. <u>FOOD AID AND EXPENDITURE ON CO-OPERATION WITH THE DEVELOPING COUNTRIES</u>	324.5	87.9	285.2	12.1	39.2	12.1	0.1	0.0
NON-ALLOCATED PROVISIONAL APPROPRIATIONS	1.1	-	-	-	-	-	1.1	-
TOTAL	5,143.1	86.6	4,452.4	11.7	601.1	11.7	89.6	1.7

¹Current

**DETAILED TABLE OF THE IMPLEMENTATION OF THE STATEMENT OF EXPENDITURE OF SECTION III (COMMISSION)
OF THE GENERAL BUDGET FOR THE FINANCIAL YEAR 1974**

Budgetary classification	Heading	in u.s.a.													
		1	2	3	4	5	6	2/1	3/1	3/2	6/1				
		Final appropriations	Commitments	Payments	Automatic carryovers	Non-automatic carryovers	Appropriations cancelled	Percentage utilized in commitments	Percentage of final appropriations utilized in payments	Payments as a percentage of commitments	Cancelled appropriations as a percentage of final appropriations				
TITLE 1	EXPENDITURE RELATING TO PERSONS WORKING WITH THE INSTITUTION														
Chap.10	Members of the Institution Staff	1,526,800	1,484,322	1,484,322	-	-	42,478	97.22	97.22	100.00	2.78				
Chap.11	Allowances and expenses on entering and on leaving the service and on transfer	142,485,000	136,434,949	135,873,391	561,557	-	6,050,051	95.75	95.36	99.59	4.25				
Chap.12	Expenditure relating to missions and duty travel	16,197,575	15,845,032	15,580,805	264,228	-	352,543	97.82	96.19	98.33	2.18				
Chap.13	Expenditure on social welfare and further vocational training of staff	4,810,000	4,767,394	3,754,286	1,013,108	-	42,606	99.11	78.05	78.75	0.89				
Chap.14	Cost of organizing internal training courses	1,311,400	1,302,584	1,062,794	239,790	-	8,816	99.33	81.04	81.59	0.67				
Chap.15		487,000	485,474	484,274	1,200	-	1,526	99.69	99.44	99.75	0.31				
	TOTAL OF TITLE 1	166,817,775	160,319,755	158,239,872	2,079,883	-	6,498,020	96.10	94.86	98.70	3.90				
TITLE 2	BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE														
Chap.20	Immovable property investments	-	-	-	-	-	-	-	-	-	-	-			
Chap.21	Rental of buildings and associated expenditure	18,823,390	18,531,326	16,371,403	2,159,923	-	292,064	98.45	86.97	88.34	1.55				
Chap.22	Movable property and associated expenditure	6,291,000	6,174,559	4,553,164	1,621,395	-	116,441	98.15	72.38	73.74	1.85				
Chap.23	Current administrative expenditure	10,588,347	10,334,772	8,860,230	1,474,542	-	253,575	97.61	83.68	85.73	2.39				
Chap.24	Entertainment and representation expenses	384,000	376,460	297,593	78,867	-	7,540	98.04	77.50	79.05	1.96				
Chap.25	Expenses for formal and informal meetings	6,468,000	4,702,277	4,374,796	327,480	-	1,765,723	72.70	67.64	93.04	27.30				
Chap.26	Expenditure on studies, surveys and consultations	10,951,323	10,471,440	2,247,781	8,223,659	-	479,883	95.62	20.53	21.47	4.38				
Chap.27	Expenditure on publishing and information	9,985,500	9,598,039	6,534,511	3,063,528	-	121,790	96.12	65.44	68.08	1.22				
Chap.29	Lump-sum reimbursement to Member States of expenses incurred in collecting own resources	315,375,819	306,786,343	222,225,328	84,561,016	-	8,589,476	97.28	70.46	72.44	2.72				
	TOTAL OF TITLE 2	378,867,379	366,975,216	265,464,806	101,510,410	265,671	11,626,492	96.86	70.07	72.34	3.07				

**DETAILED TABLE OF THE IMPLEMENTATION OF THE STATEMENT OF EXPENDITURE OF SECTION III (COMMISSION)
OF THE GENERAL BUDGET FOR THE FINANCIAL YEAR 1974**

in u.s.a.

Budgetary classification	Heading	in u.s.a.									
		1	2	3	4	5	6	7	8	9	10
		Final appropriations	Commitments	Payments	Automatic carry-overs	Non-automatic carry-overs	Appropriations cancelled	Percentage utilized in commitments	Percentage of final appropriations utilized in payments	Payments as a percentage of commitments	Cancelled appropriations as a percentage of final appropriations
TITLE 3	EXPENDITURE RESULTING FROM THE PERFORMANCE BY THE INSTITUTION OF SPECIFIC FUNCTIONS										
Chap.30	Expenditure in the agricultural sector	1,250,000	884,503	398,830	485,673	-	365,497	70.76	31.91	45.09	29.24
Chap.31	Expenditure on development aid	1,825,500	1,636,475	799,676	836,799	-	189,025	89.65	43.81	48.87	10.35
Chap.32	Research and investment expenditure (1)	1,458,000	1,158,406	671,577	486,828	157,600	141,994	79.45	46.06	57.97	9.74
Chap.33	Expenditure relating to safeguards	85,607,919	72,883,642	69,668,996	11,370,540	2,830,000	1,738,383	85.13	81.38	95.59	2.03
Chap.34	Expenditure on health measures	550,000	427,717	196,679	231,038	-	122,283	77.77	35.76	45.98	22.23
Chap.35	Expenditure on dissemination of information	598,000	518,212	281,450	236,762	-	79,788	86.66	47.07	54.31	13.34
Chap.36	Lean of services between institutions	1,050,000	1,049,297	834,551	214,746	-	703	99.93	79.48	79.53	0.07
Chap.38	Other expenditure resulting from the performance by the institution of specific functions	300,000	280,892	20,892	260,000	-	19,108	93.63	6.96	74.38	6.37
Chap.39		26,000,000	933,430	195,998	737,432	25,000,000	66,570	3.59	0.75	21.00	0.26
	TOTAL OF TITLE 3	118,639,419	79,772,573	73,068,649	14,859,817	27,987,600	2,723,353	67.24	61.59	91.60	2.30
	(1) Remaining to be cleared: 32 962 593 u.s.a.										
	Total of Title 3 excluding Chapter 33:	33,031,500	6,888,930	3,399,653	3,489,277	25,157,600	984,970	20.86	10.29	49.35	2.98
TITLE 4	AIDS, SUBSIDIES AND FINANCIAL CONTRIBUTIONS										
Chap.40	Aids	44,318,000	44,105,613	31,743,446	12,362,167	-	212,387	99.52	71.63	71.97	0.48
Chap.41	Subsidies and financial contributions	761,000	715,344	352,545	362,799	21,500	24,156	94.00	46.33	49.28	3.17
Chap.42	Subsidies for balancing budgets	992,000	902,564	895,853	6,711	-	89,436	90.98	90.31	99.26	9.02
Chap.43	European Schools	10,776,225	10,684,276	10,684,276	-	91,938	11	99.14	99.14	100.00	0.00
	TOTAL OF TITLE 4	56,847,225	56,407,797	43,676,120	12,731,677	113,438	325,990	99.22	76.83	77.42	0.57
TITLE 5	EUROPEAN SOCIAL FUND										
Chap.50	Expenditure under Art. 4 of Council Decision of 1.2.71 on the reform of the European Social Fund	98,800,000	47,437,268	1,968,562	45,468,706	51,362,732	-	48.01	1.99	4.15	-
Chap.51	Expenditure under Art. 5 of Council Decision of 1.2.71 on the reform of the European Social Fund	168,400,000	167,334,274	6,671,901	160,662,374	-	1,065,726	99.37	3.96	3.99	0.63
Chap.52	Social Fund (pilot schemes and preparatory studies)	600,000	598,144	93,313	504,830	-	1,856	99.69	15.55	15.60	0.31
Chap.53	Social Fund (expenditure provided for under Art. 125 (1), (a), of the EEC Treaty)	60,000,000	54,177,759	1,407,902	52,769,857	5,822,241	17	90.30	2.35	2.60	-
	TOTAL OF TITLE 5	327,800,000	269,547,445	10,141,578	259,405,767	57,184,973	1,067,582	82.23	3.09	3.76	0.33

DETAILED TABLE OF THE IMPLEMENTATION OF THE STATEMENT OF EXPENDITURE OF SECTION III (COMMISSION) OF THE GENERAL BUDGET FOR THE FINANCIAL YEAR 1974

in u.a.

Budgetary classification	Heading	in u.a.									
		1	2	3	4	5	6	7	8	9	10
		Final appropriations	Commitments	Payments	Automatic carryovers	Non-automatic carryovers	Appropriations cancelled	Percentage utilized in commitments	Percentage of final appropriations utilized in payments	Payments as a percentage of final commitments	Cancelled appropriations as a percentage of final appropriations
TITLES 6 & 7	EUROPEAN AGRICULTURAL GUIDANCE AND GUARANTEE FUND										
Chap.60	Cereals	457,650,000	399,760,505	322,105,884	77,654,720	57,500,000	389,395	87.35	70.38	80.57	0.09
Chap.61	Rice	1,250,000	1,199,895	704,739	495,156	-	50,105	95.99	56.38	58.73	4.01
Chap.62	Milk and milk products	1,247,474,000	1,221,066,237	1,153,257,649	67,788,588	26,000,000	403,763	97.88	92.45	94.45	0.03
Chap.63	Oils and fats	336,850,000	146,733,905	7,305,836	139,428,069	190,000,000	116,095	43.56	2.17	4.98	0.03
Chap.64	Sugar	108,950,000	108,823,053	108,883,053	-	-	126,947	99.88	99.88	100.00	0.12
Chap.65	Beef and veal	373,800,000	304,768,407	304,582,283	186,124	53,000,000	160,311,593	81.53	81.48	99.94	4.29
Chap.66	Pigmeat	67,200,000	67,136,546	64,843,090	2,293,456	-	63,454	99.91	96.49	96.58	0.09
Chap.67	Eggs and poultrymeat	16,900,000	16,873,830	16,694,863	178,968	-	26,170	99.85	98.79	98.94	0.15
Chap.68	Fruit and vegetables	67,000,000	66,905,973	23,627,016	43,278,957	-	94,027	99.86	35.26	35.31	0.14
Chap.69	Wine	47,100,000	41,965,338	41,238,024	727,313	5,000,000	134,662	89.10	87.55	98.27	0.29
Chap.70	Tobacco	187,650,000	171,108,903	71,849,906	99,258,997	-	16,541,097	91.19	38.29	41.99	8.81
Chap.71	Fisheries	1,250,000	1,169,247	1,169,247	-	-	80,753	93.54	93.54	100.00	6.46
Chap.72	Flax and hemp	11,800,000	11,750,624	11,263,036	487,588	-	49,376	99.58	95.45	95.85	0.42
Chap.73	Seeds	15,250,000	15,204,587	15,204,587	-	-	45,413	99.70	99.70	100.00	0.30
Chap.74	Hops	4,450,000	4,438,418	4,438,418	-	-	11,582	99.74	99.74	100.00	0.26
Chap.76	Other common organizations of the market	4,150,000	4,118,070	3,638,605	479,465	-	31,930	99.23	87.68	88.36	0.77
Chap.77	Appropriations for the discharge of liabilities from accounting periods prior to 1.1.71	3,000,000	168,328	-	108,328	-	2,891,672	3.61	-	-	96.39
Chap.78	Agricultural products processed into goods not covered by Annex II of the EEC Treaty	13,300,000	13,292,787	12,611,694	681,093	-	7,213	99.95	94.88	94.87	0.05
Chap.79 (excl. item 7999)	Other expenditure	478,550,000	478,470,489	478,470,489	-	-	79,511	99.98	99.98	100.00	0.02
Item 7999	Total provisional commitments for Titles 6 and 7	4	32,500,000	-	32,500,000	-	32,500,000	-	-	-	-
	TOTAL OF TITLES 6 & 7 (rounded to the nearest u.a.)	3,443,950,000	3,107,475,241	2,644,883,419	465,546,823	331,500,000	4,674,758	90.24	76.72	85.02	0.14

DETAILED TABLE OF THE IMPLEMENTATION OF THE STATEMENT OF EXPENDITURE OF SECTION III (COMMISSION)
OF THE GENERAL BUDGET FOR THE FINANCIAL YEAR 1974

in u.s.a.

Budgetary classification	Heading	1	2	3	4	5	6	2/1	8	3/2	6/1
		Final appropriations	Commitments	Payments	Automatic carry-overs	Non-automatic carry-overs	Appropriations cancelled	Percentage utilized in commitments	Percentage of final appropriations utilized in payments	Payments as a percentage of commitments	Cancelled appropriations as a percentage of final approps.
TITLE 8	EUROPEAN AGRICULTURAL GUIDANCE AND GUARANTEE FUND GUIDANCE SECTION										
Chap. 80	Plans for improving the structure of agriculture under Art. 13 of Reg. No 17/64/EEC	235,000,000	95,832,801	-	95,832,801	139,167,199	-	40.78	-	-	-
Chap. 81	Joint schemes in the structural field pursuant to Council Resolution of 25.5.71	3,330,000	-	-	-	3,330,000	-	-	-	-	-
Chap. 82	Other joint schemes	5,048,857	4,957,367	48,857	4,908,510	91,490	-	98.19	0.97	0.10	-
Chap. 84	Groups of hop producers	150,000	-	-	-	150,000	-	-	-	-	-
Chap. 85	Development operations in priority agricultural regions	50,000,000	-	-	-	-	50,000,000	-	-	-	100.00
Chap. 87	Appropriations to cover expenditure in Chaps. 81 to 85 and Chap. 80 - Item 8001	11,454,648	-	-	-	-	11,454,648	-	-	-	100.00
Chap. 88	Appropriations reserved in previous financial years for the financing of expenditure, falling within Chaps. 81 to 84	token entry	-	-	-	-	-	-	-	-	-
Chap. 89	Special measures	20,016,495	17,916,495	17,916,495	-	2,100,000	-	89.50	89.50	100.00	-
	TOTAL OF TITLE 8	325,000,000	118,706,663	17,965,352	100,741,311	144,838,689	61,454,648	36.53	5.53	15.13	18.91
TITLE 9	EXPENDITURE ON COOPERATION WITH THE DEVELOPING COUNTRIES AND OTHER EXPENDITURE										
Chap. 90	Food aid	200,000,000	160,809,571	98,476,891	62,332,680	39,184,219	6,210	80.40	49.24	61.24	-
Chap. 94	International emergency aid to the developing countries most affected by the crisis (1)	124,500,000	124,350,000	62,340,800	62,009,200	-	150,000	99.88	50.08	50.13	0.12
Chap. 98	Non-allocated provisional appropriations	1,051,953	-	-	-	-	1,051,953	-	-	-	100.00
Chap. 99	Expenditure not specifically provided for	-	-	-	-	-	-	-	-	-	-
	TOTAL OF TITLE 9	325,551,953	285,159,571	160,817,691	124,341,880	39,184,219	1,208,163	87.60	49.40	56.40	37.11
	GRAND TOTAL (rounded to the nearest u.s.a.)	5,143,073,751	4,444,264,259	3,371,202,586	1,081,217,567	601,074,591	89,579,008	86.41	65.55	75.86	1.74

(1) Including the supplementary budget (+124,500 u.s.a.).

ADDITIONAL FIGURES RELATING TO CHAPTER 33

1. Utilization of commitment appropriations for 1974 including balances from 1973

Title	Final appropriations inc. 1973 balances	Commitments for 1974	Balances at 31.12.74	Appropriations cancelled	% of col.1 committed in 1974
2	42,574 377.72	38,788,449.22	3,785,928.50		91.11
3	29,531,266.02	21,066,418.45	8,464,847.57		71.34
4	10,108,483.57	9,129,831.24	978,652.33		90.32
5	251,046.76	139,384.32	111,662.44		55.52
7	4,001,000.-	3,133,901.67		867,098.33	78.33
8	627,146.-	625,657.23		1,488.77	99.76
9	2,635,719	-	2,000,000.-	635,719.-	-
	89,729,039.07	72,883,642.13	15,341,090.84	1,504,306.10	81.23

2. Utilization of payment appropriations for 1974

Title	Final appropriations	Payments in 1974	Automatic carry-overs	Council carry-overs	Appropriations cancelled	% payments 1974	% utilized including automatic carry-overs	% utilized including automatic and non-automatic carry-overs
2	38,942,526	34,297,708.89	3,150,650.26	1,403,000	91,166.85	88.07	96.16	99.77
3	30,355,053	23,099,370.86	7,114,961.62	-	140,720.52	76.10	99.54	99.54
4	9,048,816	7,743,494.73	676,131.57	627,000	2,189.70	85.57	93.05	99.98
5	1,197,659	768,926.81	428,732.19	-	-	64.20	100.-	100.-
7	4,001,000	3,133,901.67	867,098.33	-	867,098.33	78.33	78.33	78.33
8	627,146	625,592.82	64.41	-	1,488.77	99.75	99.76	99.76
9	1,435,719	-	-	800,000	635,719.-	-	-	55.72
	85,607,919	69,668,995.78	11,370,540.05	2,830,000	1,738,383.17	81.38	94.66	97.97

3. Utilization of payment appropriations carried over 1973/74

Title	Appropriations carried over	Payments	Appropriations cancelled	% utilized
1	50,374.08	44,667.75	5,706.33	88.67
2	3,430,831.55	3,118,365.20	312,466.35	90.89
3	2,322,859.73	2,205,741.07	117,118.66	94.96
4	1,391,890.13	1,328,581.64	63,308.49	95.45
5	432,879.93	431,669.58	1,210.35	99.72
6	1,436,902.81	851,142.56	585,760.25	59.23
8	81,856.51	67,553.05	14,303.46	52.53
	9,147,594.74	8,047,720.85	1,099,873.89	87.98

IMPLEMENTATION IN 1974 OF AUTOMATIC CARRY-OVERS FROM 1973 TO 1974

in u.s.a.

Budgetary classification	NATURE OF EXPENDITURE	APPROPRIATIONS CARRIED OVER	PAYMENTS MADE	IMPLEMENTATION PERCENTAGE	APPROPRIATIONS CANCELLED
TITLE 1	EXPENDITURE RELATING TO PERSONS WORKING WITH THE INSTITUTION				
Chap. 10	Members of the Institution	105,721	65,118	61.59	40,603
Chap. 11	Staff				
Chap. 12	Allowances and expenses on entering and on leaving the service and on transfer	404,319	309,794	76.62	94,525
Chap. 13	Expenditure relating to missions and duty travel	500,387	495,028	98.93	5,359
Chap. 14	Expenditure on social welfare and further vocational training of staff	212,186	176,132	83.01	36,054
Chap. 15	Cost of organizing internal training courses	6,869	3,432	49.96	3,437
	TOTAL OF TITLE 1	1,229,482	1,049,504	85.36	179,978
TITLE 2	BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE				
Chap. 20	Immovable property investments	128,700	3,700	2.87	125,000
Chap. 21	Rental of buildings and associated expenditure	2,192,097	1,835,148	83.72	356,949
Chap. 22	Movable property and associated expenditure	1,817,157	1,639,864	90.24	177,293
Chap. 23	Current administrative expenditure	1,052,873	978,259	92.91	74,614
Chap. 24	Entertainment and representation expenses	66,275	44,232	66.74	22,043
Chap. 25	Expenditure for formal & informal meetings	677,666	458,235	67.62	219,431
Chap. 26	Expenditure on studies, surveys and consultations	7,803,763	7,131,406	91.38	672,357
Chap. 27	Expenditure on publication & information	3,190,630	2,553,540	80.03	637,090
Chap. 29	Lump-sum reimbursement to Member States of expenses incurred in collecting own resources	62,203,454	61,760,377	99.28	443,077
	TOTAL OF TITLE 2	79,132,615	76,404,761	96.55	2,727,854

IMPLEMENTATION IN 1974 OF AUTOMATIC CARRY-OVERS FROM 1973 TO 1974

in u.s.

Budgetary classification	NATURE OF EXPENDITURE	APPROPRIATIONS CARRIED OVER	PAYMENTS MADE	IMPLEMENTATION PERCENTAGE	APPROPRIATIONS CANCELLED
TITLE 3	EXPENDITURE RESULTING FROM THE PERFORMANCE BY THE INSTITUTION OF SPECIFIC FUNCTIONS				
Chap. 30	Expenditure in the social sector	193,469	170,183	87.96	23,286
Chap. 31	Expenditure in the agricultural sector	1,119,006	880,580	78.69	238,426
Chap. 32	Expenditure on development aid	10,000	9,996	99.96	4
Chap. 33	Expenditure on research and investment	9,147,594	8,047,721	87.98	1,099,873
Chap. 34	Expenditure relating to safeguards	151,593	121,160	79.92	30,433
Chap. 35	Expenditure on health measures	215,112	190,925	38.76	24,187
Chap. 36	Expenditure on dissemination of information	192,452	175,641	91.26	16,811
Chap. 38	Loan of services between Institutions	144,000	144,000	100.00	-
Chap. 39	Other expenditure resulting from the performance by the Institution of specific functions	-	-	-	-
	TOTAL OF TITLE 3	11,173,226	9,740,206	87.17	1,433,020
TITLE 4	AIDS, SUBSIDIES AND FINANCIAL CONTRIBUTIONS				
Chap. 40	Aids	600,000	600,000	100.00	-
Chap. 41	Subsidies and financial contributions	299,706	294,706	98.33	5,000
Chap. 42	Subsidies for balancing budgets	5,872	4,950	84.30	922
Chap. 43	European Schools	-	-	-	-
	TOTAL OF TITLE 4	905,578	899,656	99.35	5,922

IMPLEMENTATION IN 1974 OF AUTOMATIC CARRY-OVERS FROM 1973 TO 1974

in u.a.

Budgetary classification	NATURE OF EXPENDITURE	APPROPRIATIONS CARRIED OVER	PAYMENTS MADE	IMPLEMENTATION PERCENTAGE	APPROPRIATIONS CANCELLED
TITLE 5	FUNDS SOCIAL FUND				
Chap. 50	Expenditure under Art. 4 of Council Decision of 1.2.71 on the reform of the European Social Fund	28,087,669	16,311,518	58.07	11,776,151
Chap. 51	Expenditure under Art. 5 of Council Decision of 1.2.71 on the reform of the European Social Fund	152,223,220	129,441,434	85.03	22,781,786
Chap. 52	Social Fund (pilot schemes and preparatory studies)	527,992	470,312	89.08	57,680
Chap. 53	Social Fund (expenditure provided for under Art. 125(1)(a) of the EEC Treaty)	40,425,108	40,425,108	100.00	-
Chap. 54	Social Fund (expenditure provided for under Art. 125(1)(b) of the EEC Treaty)	-	-	-	-
	TOTAL OF SOCIAL FUND	221,263,989	186,648,372	84.35	34,615,617
	REGIONAL FUND				
Chap. 55	European Regional Development Fund - Expenditure provided for under Art. 4 of the Council Decision on the creation of the Fund				
Chap. 56	European Regional Development Fund - Expenditure provided for under Art. 11 of the Council Decision on the creation of the Fund				
	TOTAL OF REGIONAL FUND	-	-	-	-
	TOTAL OF TITLE 5	221,263,989	186,648,372	84.35	34,615,617

IMPLEMENTATION IN 1974 OF AUTOMATIC CARRY-OVERS FROM 1973 TO 1974

in u.a.

Budgetary Classification	NATURE OF EXPENDITURE	APPROPRIATIONS CARRIED OVER	PAYMENTS MADE	IMPLEMENTATION PERCENTAGE	APPROPRIATIONS CANCELLED
TITLES 6 & 7	EUROPEAN AGRICULTURAL GUIDANCE AND GUARANTEE FUND GUARANTEE SECTION				
Chap. 60	Cereals	148,740,735			
Chap. 61	Rice	9,933,355			
Chap. 62	Milk and milk products	103,894,478			
Chap. 63	Oils and fats	313,554,691			
Chap. 64	Sugar	- 447,890			
Chap. 65	Beef and veal	5,438			
Chap. 66	Pigmeat	3,651,720			
Chap. 67	Eggs and poultrymeat	157,403			
Chap. 68	Fruit and vegetables	27,998,555	636,031,88.2	92.87	48,817,85.2
Chap. 69	Wine	8,688,268			
Chap. 70	Tobacco	62,029,949			
Chap. 71	Fisheries	-			
Chap. 72	Flax and hemp	143,958			
Chap. 73	Seeds	-			
Chap. 74	Hops	-			
Chap. 76	Other common organizations of the market	314,970			
Chap. 77	Appropriations for the discharge of liabilities from accounting periods prior to 1.1.74	-			
Chap. 78	Agricultural products processed into goods not covered by Annex II of the EEC Treaty	2,604,074			
Chap. 79	Other expenditure	-			
	Total commitments	3,580,031			
	TOTAL OF TITLES 6 & 7	684,849,73.4	636,031,88.2	92.87	48,817,85.2

IMPLEMENTATION IN 1974 OF AUTOMATIC CARRY-OVERS FROM 1973 TO 1974

in u.a.

Budgetary Classification	NATURE OF EXPENDITURE	APPROPRIATIONS CARRIED OVER	PAYMENTS MADE	IMPLEMENTATION PERCENTAGE	APPROPRIATIONS CANCELLED
TITLE 8	EUROPEAN AGRICULTURAL GUIDANCE AND GUARANTEE FUND GUIDANCE SECTION				
Chap. 80	Projects for improving the structure of agriculture under Art. 13 of Reg. No. 17/64/EEC	(1) 146,532,813	26,930,367	18.37	205,075 (2)
Chap. 81	Joint schemes in the structural field pursuant to Council Resolution of 25.5.71				
Chap. 82	Other joint schemes	1,816,464	874,531	48.14	941,933
Chap. 84	Groups of hop producers				
Chap. 85	Development operations in priority agricultural regions				
Chap. 87	Appropriations to cover expenditure in Chaps. 81 to 85 and Chap. 80 - Item 8001				
Chap. 88	Appropriations reserved in previous financial years for the financing of expenditure falling within Chaps. 81 to 84				
Chap. 89	Special measures				
TITLE 9	TOTAL OF TITLE 8	148,349,277	27,804,898	18.74	1,147,008
Chap. 90	FOOD AID AND OTHER EXPENDITURE				
Chap. 94	Food aid expenditure	8,098,687	7,897,888	97.52	200,798
Chap. 98	International emergency aid to the developing countries most affected by the crisis				
Chap. 99	Non-allocated provisional appropriations				
	Expenditure not specifically provided for				
	TOTAL OF TITLE 9	8,098,687	7,897,888	97.52	200,798
	GRAND TOTAL (rounded to the nearest u.a.)	1,155,002,588	946,477,168	81.94	89,128,049

(1) These amounts relate to 1973 appropriations carried over to 1974.

(2) In accordance with the provisions of Art. 6(5) of the Financial Regulation, an amount of 119,397,371 u.a. is automatically carried over for 5 years.

IMPLEMENTATION IN 1974 OF CARRY-OVERS ORIGINATING IN YEARS PRIOR TO 1973

in u.a.

BUDGETARY CLASSIFICATION	NATURE OF EXPENDITURE	APPROPRIATIONS CARRIED OVER	PAYMENTS MADE	IMPLEMENTATION PERCENTAGE	APPROPRIATIONS CANCELLED
TITLE 8	EUROPEAN AGRICULTURAL GUIDANCE AND GUARANTEE FUND GUIDANCE SECTION				
Chap.80	Projects for improving the structure of agriculture under Art. 13 of Reg. No. 17/64/EEC	(1) 407,220,196	(2) 67,612,612	16.60	(2) 6,559,042

(1) In accordance with the provisions of Art. 6(5) of the Financial Regulation, these appropriations are distributed automatically over the preceding years.

(2) An appropriation of 333,048,542 u.a. is carried over automatically to 1975.

I. STATEMENT OF BUDGETARY CARRY-OVERS IN 1974

in U.S.A.

BUDGETARY CLASSIFICATION	NATURE OF EXPENDITURE	APPROPRIATIONS CARRIED OVER	COMMITMENTS ENTERED INTO	PAYMENTS MADE	IMPLEMENTATION PERCENTAGE (Col. 2)	APPROPRIATIONS CANCELLED
		1	2	3	4	5
TITLE 1	EXPENDITURE RELATING TO PERSONS WORKING WITH THE INSTITUTION					
Chap. 12	Allowances and expenses on entering and on leaving the service and on transfer	67,551	67,551	67,551	100.00	-
Chap. 14	Expenditure on social welfare and further vocational training of staff	30,000	19,786	19,786	65.95	10,214
	TOTAL OF TITLE 1	97,551	87,337	87,337	89.53	10,214
TITLE 2	BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE					
Chap. 20	Immovable property investments	320,000	270,000	270,000	84.38	50,000
Chap. 21	Rental of buildings and associated expenditure	252,000	15,367	15,367	6.10	236,633
Chap. 26	Expenditure on studies, surveys and consultations	120,000	120,000	120,000	100.00	-
	TOTAL OF TITLE 2	692,000	405,367	405,367	58.58	286,633
TITLE 3	EXPENDITURE RESULTING FROM THE PERFORMANCE BY THE INSTITUTION OF SPECIFIC FUNCTIONS					
Chap. 30	Expenditure in the social sector	142,000	71,811	71,811	50.57	70,189
Chap. 31	Expenditure in the agricultural sector	80,000	80,000	80,000	100.00	-
Chap. 32	Expenditure on development aid	350,000	272,802	272,802	77.94	77,198
	TOTAL OF TITLE 3	572,000	424,613	424,613	74.23	147,387

in u.s.a.

BUDGETARY CLASSIFICATION	NATURE OF EXPENDITURE	APPROPRIATIONS CARRIED OVER	COMMITMENTS ENTERED INTO	PAYMENTS MADE	IMPLEMENTATION PERCENTAGE (Col. 2)	APPROPRIATIONS CANCELLED
		1	2	3	4	5
TITLE 5	FUNDS					
Chap. 51	SOCIAL FUNDS Expenditure under Art. 5 of Council Decision of 1.2.71 on the reform of the European Social Fund	40,712,331	40,711,414	40,711,414	99.99	917
	TOTAL OF TITLE 5	40,712,331	40,711,414	40,711,414	99.99	917
TITLES 6 & 7	EUROPEAN AGRICULTURAL GUIDANCE AND GUARANTEE FUND GUARANTEE SECTION					
Chap. 77	Appropriations for the discharge of liabilities from accounting periods prior to 1.1.71	170,000,000	-	-	0.00	170,000,000
	TOTAL OF TITLES 6 & 7	170,000,000	-	-	0.00	170,000,000
TITLE 8	EUROPEAN AGRICULTURAL GUIDANCE & GUARANTEE FUND GUIDANCE SECTION					
Chap. 80	Projects for improving the structure of agriculture under Art. 13 of Reg. No. 17/64/EEC	194,180,741	191,756,633	10,030,088	98.75	2,424,078
Chap. 82	Other joint schemes	637,536	175,536	300	27.53	462,000
Chap. 89	Special measures	5,548,465	4,999,185	4,999,185	90.10	549,280
	TOTAL OF TITLE 8	200,366,742	196,931,384	15,029,573	98.28	3,435,358
	GRAND TOTAL	412,440,624	238,560,115	56,658,204	57.84	173,880,509

(1) The appropriations committed but not paid, viz. 181,901,811 u.s.a. are carried over automatically under the provisions of Art. 675 of the Financial Regulation.

(2) These appropriations are allocated to the "Mansholt Reserve".