## European Communities

### **EUROPEAN PARLIAMENT**

# Working Documents

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**DOCUMENT 317/78** 

#### **LETTER**

from the Council of the European Communities

on the recommendation concerning the discharge to be given to the Commission in respect of the implementation of the budget and of the amending and supplementary budgets of the European Communities for the financial year 1976

1.2.1

Brussels, 21 September 1978

COUNCIL

OF THE

EUROPEAN COMMUNITIES

THE PRESIDENT

Mr Emilio COLOMBO
President of the
European Parliament
Case Postale 1601

LUXEMBOURG

(Grand Duchy of Luxembourg)

Sir,

In accordance with the provisions of Article 206b of the EEC Treaty, I enclose copies in the six official languages of the Community of the Council Recommendation concerning the discharge to be given to the Commission in respect of the implementation of the amending and supplementary budgets of the European Communities for the financial year 1976.

Please accept, Sir, the assurance of my highest consideration.

H. GENSCHER

#### COUNCIL RECOMMENDATION

#### OF 19 SEPTEMBER 1978

on the discharge to be given to the Commission in respect of the implementation of the budget and of the amending and supplementary budgets of the European Communities for the financial year 1976

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

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

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

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

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

Having examined the revenue and expenditure accounts and the financial statements relating to the implementation of the budget for the financial year 1976 and the report by the Audit Board on the accounts for the financial year 1976, to which are annexed the replies by the Institutions to the comments concerning them,

Whereas, the European Parliament adopted the budget of the European Communities for the financial year 1976 (1).

Whereas, during the financial year 1976, three amending and supplementary budgets were adopted, the first (2) providing Community aid for the Friuli disaster area, the second (3) increasing in particular the appropriations for the Guarantee Section of the European Agricultural Guidance and Guarantee Fund and for food aid in the form of milk products and the third (4) amending the establishment plan relating to research and investment activities.

Whereas, in addition to the amount of the above-mentioned appropriation amounts, the Commission made the payments relating to the appropriations carried forward from the financial year 1975 or from previous years.

Whereas certain appropriations available at the close of the financial year 1976 were carried forward to the financial year 1977,

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<sup>(1)</sup> OJ No L 66, 15. 3.1976, p. 1 (2) OJ No L 205, 30. 7.1976, p. 1 (3) OJ No L 322, 22.11.1976, p. 1 (4) OJ No L 47, 18. 2.1977, p. 41

Whereas the observations and comments contained in the report of the Audit Board on the accounts for the financial year 1976 indicate the finding of certain irregularities and errors and whereas, by means of acts already adopted or in course of preparation, appropriate action on certain of these comments and observations has already been or shortly will be taken by the competent authorities; whereas, in the context of the examination of the first reports from the Court of Auditors, the Council proposes commenting specifically on certain other observations and comments contained in the report by the Audit Board on the accounts for the financial year 1976,

Whereas, however, implementation by the Commission of all of the budgets relating to the financial year 1976 is not such as to prevent a discharge from being given in respect of such implementation,

HEREBY RECOMMENDS the European Parliament to give a discharge to the Commission in respect of the implementation of the amending and supplementary budgets of the European Communities for the financial year 1976.

Done at Brussels, 19 September 1978

For the Council

The President

(s.) H.D. GENSCHER

Certified true copy

HOMMEL
Secretary-General