

DECISION OF THE EUROPEAN PARLIAMENT

of 13 April 1988

granting a discharge to the Commission in respect of the implementation of the budget of the European Communities for the financial year 1986 concerning Sections I — Parliament, II — Council, III — Commission IV — Court of Justice and V — Court of Auditors

(88/337/ECSC, EEC, Euratom)

THE EUROPEAN PARLIAMENT,

- having regard to the Treaty establishing the ECSC and in particular Article 78g thereof,
- having regard to the Treaty establishing the EEC and in particular Article 206b thereof,
- having regard to the Treaty establishing the EAEC and in particular Article 180b thereof,
- having regard to the budget for the financial year 1986,
- having regard to the revenue and expenditure account and the balance sheet relating to the financial year 1986,
- having regard to the report of the Court of Auditors concerning the financial year 1986 accompanied by the replies of the Institutions (Doc. C 2-265/87) (1),
- having regard to the recommendation of the Council (Doc. C 2-11/88),
- having regard to the report of the Committee on Budgetary Control and to the opinions of the Committee on Social Affairs and Employment and the Committee on Youth, Culture, Education, Information and Sport (Doc. A 2-19/88),

1. Notes that authorized revenue and expenditure for the financial year 1986 totalled:

	(ECU)	(ECU)
— Revenue		35 177 256 722
— Appropriations for commitments:		
— Appropriations authorized in the general budget	36 052 214 064	
— Appropriations remaining from the financial year 1985 or made available as a result of cancellations of commitments in the financial year 1986	2 244 565 171	
— Appropriations corresponding to revenue from services rendered to third parties	1 468 648	38 298 247 883
— Appropriations for payments		35 177 256 722

2. Grants discharge to the Commission in respect of the implementation of the budget on the basis of the following amounts:

	(ECU)	(ECU)
(a) Revenue		
— Own resources	32 683 368 650	
— Financial contributions	210 064 551	
— Surpluses available	431 143 290	
— Other revenue	342 610 531	
— Carry-overs from the financial year 1985 which have lapsed	355 681 498	
— Exchange gains	20 468 410	34 043 336 930

(1) OJ No C 336, 15. 12. 1987, p. 1.

(b) Expenditure

— Payments made from the appropriations of the financial year	33 462 056 563	
— Appropriations carried over to the financial year 1987	<u>1 401 197 021</u>	<u>34 863 253 584</u>

The 693 million ECU overrun in EAGGF expenditure must be regarded as payment appropriations of the financial year 1986, within the meaning of the third paragraph of Article 5 of the Financial Regulation, in respect of which appropriations were neither earmarked in 1986 nor carried forward to 1987 ⁽¹⁾.

(c) Balance for the financial year 1986		— 819 916 654
— Revenue for the financial year		<u>33 667 187 022</u>
— Payments made against appropriations for the financial year	33 462 056 563	
— Appropriations carried over to 1987	<u>1 401 197 021</u>	<u>— 34 863 253 584</u>
<i>Difference</i>		<u>— 1 196 066 562</u>
— Appropriations carried over from 1985 which have lapsed		+ 355 681 498
— Exchange difference in the financial year 1986		<u>+ 20 468 410</u>
<i>Balance for the financial year 1986</i>		<u>— 819 916 654</u>
(d) Utilization of appropriations for commitments		<u>36 379 464 864</u>

(e) Balance sheet at 31 December 1986

ASSETS		LIABILITIES	
Fixed assets	10 262 478 968	Fixed capital	10 241 085 745
Inventories	28 596 666	Current liabilities	3 745 695 973
Current assets	1 946 223 607	Cash accounts	132 541 611
Cash accounts	1 938 622 509	Accrued expenses	317 443 572
Prepaid expenses	260 845 151		
Total	14 436 766 901	Total	14 436 766 901

- Records its comments in the resolution which forms part of this Decision ⁽²⁾;
- Instructs its President to forward this Decision and the resolution embodying its comments to the Commission, the Council, the Court of Justice, the Court of Auditors and the European Investment Bank and to have them published in the *Official Journal of the European Communities* (L series).

Done at Strasbourg, 13 April 1988.

The Secretary-General

ENRICO VINCI

The President

PLUMB

⁽¹⁾ If this sum had not been carried over to the financial year 1987, the 1986 deficit of 819, 9 million ECU, set out in (c), would have been correspondingly higher.

⁽²⁾ See page 56 of this Official Journal.