

II

(Acts whose publication is not obligatory)

EUROPEAN PARLIAMENT

EUROPEAN PARLIAMENT DECISION

of 5 April 1995

giving discharge to the Commission in respect of the implementation of the general budget of the European Communities for the 1992 financial year as regards Sections I — Parliament, II — Council, III — Commission, IV — Court of Justice and V — Court of Auditors

(95/220/EC, Euratom, ECSC)

THE EUROPEAN PARLIAMENT,

- having regard to the ECSC Treaty and in particular Article 78g thereof,
- having regard to the Treaty establishing the European Community and in particular Article 206 thereof,
- having regard to the EAEC Treaty and in particular Article 180b thereof,
- having regard to the budget for the 1992 financial year,
- having regard to the revenue and expenditure accounts and the financial statement of the European Communities for the 1992 financial year (SEC(93) 0385-0388),
- having regard to the report of the Court of Auditors for the 1992 financial year and the replies of the institutions ⁽¹⁾,
- having regard to the Council recommendation of 21 March 1994 (C3-0147/94), noting however the incomplete nature thereof,
- having regard to its resolution of 21 April 1994 to inform the Commission of the reasons why the discharge cannot at present be given in respect of the implementation of the general budget of the European Communities for the 1992 financial year ⁽²⁾,
- having regard to the report of the Committee on Budgetary Control, and the opinions of the Committees on Research, Technological Development and Energy, on External Economic Relations, on Social Affairs and Employment, on Regional Policy, on Culture, Youth, Education and the Media, on Development and Cooperation, on Women's Rights and on the Environment, Public Health and Consumer Protection (A4-0056/95),

⁽¹⁾ OJ No C 309, 16. 11. 1993.

⁽²⁾ OJ No C 128, 9. 5. 1994, p. 322.

1. Notes that the authorized revenue and expenditure for the 1992 financial year amounted to :

	ECU	ECU
— Revenue		
— Estimates entered in general budget	61 096 757 014	
— Revenue from services rendered to third parties	<u>66 903 373</u>	
		<u>61 163 660 387</u>
— Appropriations for commitments :		
— Appropriations authorized in the general budget	63 907 043 993	
— Appropriations carried over from 1991	692 999 944	
— Appropriations made available as a result of cancellations in 1991 of commitments from before 1991	290 913 996	
— Appropriations made available as a result of repayment of deposits	115 366 999	
— Appropriations corresponding to revenue from services rendered to third parties	<u>69 425 829</u>	
		<u>65 075 750 762</u>
— Appropriations for payments		<u>61 280 777 237</u>

2. Gives the Commission discharge in respect of the implementation of the following amounts :

	ECU	ECU
(a) Revenue		
— Own resources	59 640 272 308	
— Income from third parties	<u>71 528 274</u>	
		<u>59 711 800 582</u>
(b) Expenditure		
— Payments made for the financial year	57 513 067 773	
— Appropriations carried over to 1993	<u>1 343 935 338</u>	
		<u>58 857 003 111</u>
(c) Balance for the financial year 1992		<u>1 004 008 811</u>
Calculated as follows :		
— Revenue for the financial year		59 711 800 582
— Payments from the appropriations for the financial year	57 513 067 773	
— Appropriations carried over to 1993	<u>1 343 935 338</u>	
		<u>— 58 857 003 111</u>
Difference		854 797 471
— Appropriations carried over from 1991 which have lapsed		+ 126 509 573
— Exchange difference in the financial year 1992		+ 22 701 766
Balance for the financial year 1992		1 004 008 811
This balance reflects the accounting situation only and does not include expenditure actually incurred during this financial year		
(d) Utilization of appropriations for commitment		<u>62 392 982 124</u>
(e) Balance sheet as at 31 December 1992 :		
	ASSETS (ECU)	LIABILITIES (ECU)
Fixed assets	9 429 259 159	
Inventories	100 341 980	
Current assets	910 555 280	
Cash accounts	6 506 553 824	
Prepaid expenses	306 400 110	
TOTAL	<u>17 253 110 353</u>	
Fixed capital		11 529 567 262
Current liabilities		4 193 827 445
Accrued expenses		108 273 099
Cash Accounts		1 421 442 547
TOTAL		<u>17 253 110 353</u>

3. Accepts that final checks still have to be made of EAGGF expenditure reported by the Member States and that corrections to the figures may yet have to be made ;
4. Reserves therefore the right to re-examine the amounts above in so far as they relate to expenditure in the EAGGF Guarantee section in the light of the clearance of accounts Decision for the 1992 financial year, which shall be forwarded to the European Parliament for a Decision complementary to this discharge Decision ;
5. Notes that the Commission has now complied with the requests contained in its abovementioned resolution of 21 April 1994, concerning the recovery of funds under the milk quota regime, the appointment of staff to UCLAF and the provision of information on internal tobacco fraud, to the extent that discharge may be given ;
6. Records its comments in the resolution which forms an integral part of this Decision ;
7. Instructs its President to forward this Decision and the resolution containing 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).

The Secretary-General

Enrico VINCI

The President

Klaus HÄNSCH
