

II

(Acts whose publication is not obligatory)

EUROPEAN PARLIAMENT

EUROPEAN PARLIAMENT DECISION

of 17 April 1996

giving discharge to the Commission in respect of the implementation of the general budget of the European Union for the 1994 financial year as regards Sections I — Parliament, II — Council, III — Commission, IV — Court of Justice, V — Court of Auditors and VI — Economic and Social Committee/Committee of the Regions

(96/377/ECSC, EC, Euratom)

THE EUROPEAN PARLIAMENT,

- Having regard to the ECSC Treaty, and in particular Article 78g thereof,
- Having regard to the EC Treaty, 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 1994 financial year,
- Having regard to the revenue and expenditure accounts and the financial statement of the European Communities for the 1994 financial year (SEC(95) 252-255),
- Having regard to the report of the Court of Auditors for the 1994 financial year and the replies of the institutions⁽¹⁾,
- Having regard to the Statement of Assurance concerning activities financed from the general budget for the financial year 1994 and the relevant special report⁽²⁾,
- Having regard to the Council recommendation of 11 March 1996 (C4-0200/96),
- 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, on the Environment, Public Health and Consumer Protection, on Transport and Tourism and on Fisheries (A4-0098/96),

⁽¹⁾ OJ No C 303, 14. 11. 1995.

⁽²⁾ OJ No C 352, 30. 12. 1995, pp. 5 and 11.

1. Notes that the authorized revenue and expenditure for the 1994 financial year amounted to:

| | ECU | ECU |
|--|-------------------|--------------------------|
| — Revenue: estimates entered in general budget | | 68 610 339 266,53 |
| — including EFTA-EEA | 196 145 639,00 | |
| — Appropriations for commitments: | | |
| — appropriations authorized in the general budget | 71 985 522 043,78 | |
| — appropriations carried over from 1993 | 637 016 557,26 | |
| — appropriations made available as a result of cancellations in 1994 of commitments from before 1994 | 167 514 123,00 | |
| — appropriations made available as a result of repayment of deposits | 27 201 813,00 | |
| — appropriations corresponding to revenue from services rendered to third parties | 57 534 010,62 | |
| | | <u>72 874 788 547,66</u> |
| — Appropriations for payments | | <u>70 714 035 029,78</u> |

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

| | ECU | ECU |
|---|--------------------------|--------------------------|
| (a) Revenue: general budget | | 66 002 143 762,76 |
| — including EFTA-EEA | 90 665 277,00 | |
| (b) Expenditure | | |
| — payments made for the financial year including EFTA-EEA | 58 553 476 133,92 | |
| — appropriations carried over to 1995 | 88 555 615,08 | |
| — carry over ESC | 1 354 148 390,57 | |
| | <u>1 500 000,00</u> | |
| | | <u>59 909 124 624,49</u> |
| (c) Balance for the financial year 1994 | | <u>6 540 476 460,89</u> |
| Calculated as follows: | | |
| — revenue for the financial year | | 66 002 143 762,76 |
| — payments from the appropriations for the financial year including EFTA-EEA | 58 553 476 133,92 | |
| — appropriations carried over to 1995 | 88 555 615,08 | |
| — carry over ESC | 1 354 148 390,57 | |
| | <u>1 500 000,00</u> | |
| | | — 59 909 124 524,49 |
| Difference: | | 6 093 019 238,27 |
| — appropriations carried over from 1993 which have lapsed | | + 443 046 131,52 |
| — exchange difference in the financial year 1994 | | + 4 435 276,08 |
| — overrun on non-differentiated appropriations carried over: | | |
| — Commission | | — 16 026,48 |
| — Other institutions | | — 8 158,50 |
| Balance for the financial year 1994 | | 6 540 476 460,89 |
| 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>67 586 575 144,30</u> |
| (e) Balance sheet as at 31 December 1994 | | |
| | ASSETS (ECU) | LIABILITIES (ECU) |
| Fixed assets | 13 615 379 169,72 | |
| Inventories | 99 037 185,03 | |
| Current assets | 1 887 768 218,55 | |
| Cash accounts | 11 406 167 753,34 | |
| Prepaid expenses | 716 309 360,59 | |
| TOTAL | <u>27 724 661 687,23</u> | |
| Fixed capital | | 20 479 644 586,24 |
| Current liabilities | | 5 434 968 014,07 |
| Cash accounts | | 1 296 251 709,24 |
| Accrued expenses | | 513 797 377,68 |
| TOTAL | | <u>27 724 661 687,23</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 1994 financial year, which shall be forwarded to the European Parliament for a decision complementary to this discharge decision;
5. Records its comments in the resolution which forms an integral part of this decision;
6. 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, the Economic and Social Committee, the Committee of the Regions 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
