II

(Acts whose publication is not obligatory)

EUROPEAN PARLIAMENT

DECISION OF THE EUROPEAN PARLIAMENT

of 18 April 1986

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

(86/201/EEC, Euratom, ECSC)

THE EUROPEAN PARLIAMENT,

— 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 budget and the supplementary and amending budget for the financial year 1984,

— having regard to the revenue and expenditure account and balance sheet for the financial year 1984 [1],

— having regard to the report of the Court of Auditors concerning the financial year 1984 and the replies of the institutions [2],

— having regard to the recommendation from the Council concerning the discharge granted to the Commission (Doc. C 2-2/86),

— having regard to the motion for a resolution tabled by Mr Fich and others, on behalf of the Socialist Group, on the Commission's decision to grant aid to Turkey from the Third Financial Protocol in the 1984 budgetary year (Doc. B 2-895/85),

— having regard to the report of the Committee on Budgetary Control, the opinions of the Political Affairs Committee; the Committee on Energy, Research and Technology; the Committee on Social Affairs and Employment; the Committee on Regional Policy and Regional Planning and the Committee on Development and Cooperation and the accompanying working documents relating to the various sectors of Community policy (Doc. A 2-15/86 and Doc. A 2-15/86/Ann.),

— whereas the budgetary authority authorized the following amounts for the financial year 1984 (budget and supplementary and amending budget 1/84):

Revenue	27 252 925 135 ECU
Appropriations for commitment	30 277 996 915 ECU
Appropriations for payment	27 270 667 028 ECU

[1] COM(85) 185 to 189 final.
[2] OJ No C 326, 16. 12. 1985, p. 1.

1. Grants a discharge to the Commission in respect of the implementation of the budget for 1984 on the basis of the following figures :

A. Revenue and expenditure for the financial year 1984

		(ECU)
1. *Resources*		
Revenue for the financial year 1984		26 052 434 892
Lapsed carry-overs from 1983		287 394 594
Exchange differences		25 016 688
Appropriations from carry-overs from 1983		17 741 893
	Total	26 382 588 067
2. *Expenditure*		
Payments for the year		26 119 177 060
Appropriations carried forward to 1985		1 090 095 454
Earmarked revenue to be repaid		652 970
	Total	27 209 925 484
3. *Balance (1 — 2) (Deficit)*		— 827 337 417

B. Balance sheet at 31 December 1984

Assets		
Fixed assets		11 612 581 117
Inventories		99 055 332
Current assets		2 002 866 692
Cash accounts		1 376 738 335
Pre-paid expenses		221 348 765
	Total	15 312 590 241
Liabilities		
Fixed capital		12 043 778 676
Current liabilities		2 995 530 417
Accrued expenses		273 281 148
	Total	15 312 590 241

2. Records its comments in the resolution which forms an integral part of this Decision ;

3. 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 arrange for them to be published in the *Official Journal of the European Communities* (L series).

The Secretary-General
Enrico VINCI

The President
Pierre PFLIMLIN