II

(Acts whose publication is not obligatory)

COUNCIL

COUNCIL DECISION

of 10 March 1986

giving a discharge to the Commission in respect of the implementation of the operations of the European Development Fund (1963) (Second EDF) for the financial year 1984

(86/90/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the Convention of Association between the European Economic Community and the African States and Madagascar associated with the Community [1], signed at Yaoundé on 20 July 1963,

Having regard to Council Decision 64/349/EEC of 25 February 1964 relating to the association of the overseas countries and territories with the European Economic Community [2],

Having regard to the Internal Agreement on the financing and administration of Community aid [3], signed at Yaoundé on 20 July 1963, and in particular Article 17 thereof,

Having regard to the Financial Regulation of the European Development Fund set up under the Internal Agreement of the financing and administration of Community aid [4], and in particular Articles 7 and 8 thereof,

Having regard to the Council Decisions of 30 May 1972 and 30 October 1978 on the transfer and utilization of the unexpended balances of the First and Second EDFs.

Having regard to the revenue and expenditure account and the balance sheet relating to the operations of the European Development Fund (1963) (Second EDF) as at 31 December 1984,

Having regard to the report of the Court of Auditors for the financial year 1984 together with the Commission's replies [5],

Recalling that in accordance with the provisions applicable to the implementation of the European Development Fund (1963) (Second EDF), only the Council, acting by a qualified majority, shall give a discharge to the Commission in respect of the financial administration of the Fund,

Whereas by Decision 80/1184/EEC [6], the European unit of account was replaced by the ECU to express the amounts of financial assistance under the Second ACP-EEC Convention and the previous conventions;

Whereas revenue for the financial year 1984 consisted mainly of the contributions of the Member States, amounting to 730 million ECU and of miscellaneous revenue of the Fund;

Whereas, pursuant to the abovementioned Council Decision of 30 May 1972, an amount of 11 806 540,11 ECU was transferred as the unexpended balance from the First EDF to the Second EDF;

Whereas, pursuant to the abovementioned Council Decision of 30 October 1978, an amount of 11 516 474,8 ECU was transferred as the unexpended balance of the Second EDF to the Third EDF;

Whereas the overall implementation by the Commission of the operations of the European Development Fund (1963) (Second EDF) during the financial year 1984 was such as to warrant its being given a discharge in respect of the implementation of these operations.

HAS DECIDED AS FOLLOWS:

Article 1

The Council shall close the revenue and expenditure accounts of the European Development Fund (1963) (Second EDF) as at 31 December 1984 as follows:

— revenue: at the sum of 730 375 219,30 ECU

— expenditure (payments): at the sum of 730 375 219,30 ECU.

(1) OJ No 93, 11. 6. 1964, p. 1431/64.
(2) OJ No 93, 11. 6. 1964, p. 1472/64.
(3) OJ No 93, 11. 6. 1964, p. 1493/64.
(4) OJ No 93, 11. 6. 1964, p. 1498/64.
(5) OJ No C 326, 16. 12. 1985, p. 107 and 208.
(6) OJ No L 349, 18. 12. 1980, p. 34.

Article 2

The Council hereby gives a discharge to the Commission in respect of the implementation of the operation of the European Development Fund (1963) (Second EDF) for the financial year 1984.

Done at Brussels, 10 March 1986.

For the Council

The President

H. RUDING