II

(Acts whose publication is not obligatory)

EUROPEAN PALIAMENT

DECISION OF THE EUROPEAN PARLIAMENT

of 13 April 1989

granting discharge to the Commission in respect of the implementation of the budget of the European Communities for the financial year 1987 concerning Sections I — Parliament, II — Council, III — Commission, IV — Court of Justice and V — Court of Auditors

(89/494/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 fot the 1987 financial year,

— having regard to the revenue and expenditure account and the balance sheet relating to the 1987 fincancial year,

— having regard to the report of the Court of Auditors concerning the 1987 financial year accompanied by the replies of the institutions [1],

— having regard to the report of the Committee on Budgetary Control and the opinions of the Committee on Energy, Research and Technology, the Committee on External Economic Relations, the Committee on Social Affairs and Employment, the Committee on Regional Policy and Regional Planning, the Committee on Transport, the Committee on the Environment, Public Health and Consumer Protection, the Committee on Youth, Culture, Education, Information and Sport and the Committee on Women's Rights (Doc. A 2-23/89),

1. Notes that authorized revenue and expenditure for the 1987 financial year totalled:

	ECU	*ECU*
— Revenue		36 170 572 115
— Appropriations for commitments:		
— Appropriations authorized in the general budget	37 452 818 172	
— Appropriations remaining from the 1986 financial year or made available as a result of cancellations of commitments in the 1987 financial year	2 345 500 160	
— Appropriations corresponding to revenue from services rendered to third parties	3 160 255	39 801 478 587
— Appropriations for payments		36 170 572 115

[1] OJ No C 316, 12. 12. 1988, p. 1.

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	35 497 773 598	
— Financial contributions	210 629 680	
— Other revenue	74 941 522	
		35 783 344 800
(b) **Expenditure**		
— Payments made from the appropriation for the financial year	34 110 985 289	
— Appropriations carried over to the 1988 financial year	1 358 175 837	35 469 161 126
(c) **Balance for the 1987 financial year**		+ 521 561 395
Calculated as follows:		
— Revenue for the financial year		35 783 344 800
— Payments from the appropriations for the financial year	34 110 985 289	
— Appropriations carried over to the 1988 financial year	1 358 175 837	– 35 469 161 126
Difference		314 183 674
— Appropriations carried over from 1986 which have lapsed		+ 189 440 147
— Exchange difference in the 1987 financial year		+ 17 937 574
Balance for the 1987 financial year		521 561 395
This balance reflects the accounting situation only and does not include expenditure actually incurred during this year		
(d) **Utilization of appropriations for commitments**		38 489 462 581

(e) **Balance sheet at 31 December 1987:**

ASSETS		LIABILITIES	
Fixed assets	10 405 888 691	Fixed capital	11 531 246 043
Inventories	70 228 982	Current liabilities	4 059 426 506
Currents assets	1 223 473 707	Cash accounts	8 195 728
Cash accounts	3 913 716 259	Accrued expenses	410 532 087
Prepaid expenses	396 092 725		
Total	16 009 400 364	Total	16 009 400 364

3. Records its comments in the resolution which forms part of this Decision;

4. 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 the have them published in the *Official Journal of the European Communities* (L Series).

Done at Strasbourg, 13 April 1989.

The Secretary-General
Enrico VINCI

The President
Lord PLUMB