II

(Acts whose publication is not obligatory)

EUROPEAN PARLIAMENT

DECISION OF THE EUROPEAN PARLIAMENT

of 3 April 1990

granting discharge to the Commisison in respect of the implementation of the general budget of the European Communities for the financial year 1988 concerning Sections I — Parliament, II — Council, III — Commission, IV — Court of Justice and V — Court of Auditors

(90/354/Euratom, ECSC, EEC)

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 for the financial year 1988,

— having regard to the revenue and expenditure accounts and the balance sheet relating to the financial year 1988,

— having regard to the report of the Court of Auditors concerning the financial year 1988 accompanied by the replies of the institutions (1),

— having regard to the Council recommendation of 12 March 1990 (Doc. C 3-83/90),

— having regard to the report of the Committee on Budgetary Control and the opinions of the Committee on Economic and Monetary Affairs and Industrial Policy, the Committee on Energy, Research and Technology, the Committee on Social Affairs, Employment and the Working Environment, the Committee on Regional Policy and Regional Planning, the Committee on the Environment, Public Health and Consumer Protection, the Committee on Youth, Culture, Education, the Media and Sport, the Committee on Development and Cooperation, the Committee on Women's Rights, the Committee on External Economic Relations and the Committee on Transport and Tourism (presented orally) (Doc. A 3-67/90),

1. Notes that authorized revenue and expenditure for the financial year 1988 totalled:

	(ECU)	*(ECU)*
— Revenue		43 844 949 426
— Appropriations for commitments:		
— Appropriations authorized in the general budget	45 344 151 524	
— Appropriations remaining from the financial year 1987 or made available as a result of cancellations of commitments in the financial year 1988	712 608 215	
— Appropriations corresponding to revenue from services rendered to third parties	30 951 397	
		46 087 711 136
— Appropriations for payments		43 844 949 426

(1) OJ No C 312, 12. 12. 1989, 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	40 288 384 747	
— Financial contributions	211 379 795	
— Other revenue	1 343 652 575	
		41 843 417 117
(b) **Expenditure**		
— Payments made for the financial year	40 301 897 311	
— Appropriations carried over to 1989	819 039 725	41 120 937 036
(c) **Balance for the financial year 1988**		+ 1 140 058 832
Calculated as follows:		
— Revenue for the financial year		41 843 417 117
— Payments from the appropriations for the financial year	40 301 897 311	
— Appropriations carried over to 1989	819 039 725	− 41 120 937 036
Difference		722 480 081
— Appropriations carried over from 1987 which have lapsed		+ 381 493 640
— Exchange difference in the financial year 1988		+ 36 085 111
Balance for the financial year 1988		1 140 058 832
This balance reflects the accounting situation only and does not include expenditure actually incurred during this financial year		
(d) **Utilization of appropriations for commitments**		43 358 290 261

(e) **Balance sheet as at 31 December 1988:**

(ECU)

ASSETS		LIABILITIES	
Fixed assets	10 020 908 237	Fixed capital	12 386 459 644
Inventories	67 823 372	Current liabilities	4 732 228 899
Current assets	2 281 652 314	Cash accounts	433 311 894
Cash accounts	5 134 945 078	Accrued expenses	387 170 385
Prepaid expenses	433 841 821		
Total	17 939 170 822	Total	17 939 170 822

3. Records its comments in a resolution which forms an integral 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, the European Investment Bank and the bodies responsible for budgetary control in the national parliaments and to have them published in the *Official Journal of the European Communities* (L series).

Done at Strasbourg, 3 April 1990.

The Secretary-General
Enrico VINCI

The President
Enrique BARÓN CRESPO