II

(Acts whose publication is not obligatory)

EUROPEAN PARLIAMENT

DECISION OF THE EUROPEAN PARLIAMENT

of 16 April 1991

granting discharge to the Commission in respect of the implementation of the general budget of the European Communities for the 1989 financial year concerning Sections I — Parliament, II — Council, III — Commission, IV — Court of Justice and V — Court of Auditors

(91/289/ECSC, EEC, Euratom)

THE EUROPEAN PARLIAMENT,

— having regard to the ECSC Treaty and in particular Article 78g thereof,

— having regard to the EEC Treaty and in particular Article 206b thereof,

— having regard to the EAEC Treaty and in particular Article 180b thereof,

— having regard to the budget for 1989 the financial year,

— having regard to the revenue and expenditure accounts and the balance sheet of the European Comunities for the 1989 financial year (SEC(90) 700-704),

— having regard to the report of the Court of Auditors for the 1989 financial year and the replies of the institutions [1],

— having regard to the Council recommendation of 18 March 1991 (C3-0174/91),

— 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, Employment and the Working Environment, the Committee on Regional Policy and Regional Planning, the Committee on Transport and Tourism, the Committe on the Environment, Publish Health and Consumer Protection, the Committee on Youth, Culture, Education, the Media and Sport, the Committee on Development and Cooperation, and the Committee on Women's Rights, (A3-0071/91),

1. Notes that authorized revenue and expenditure for the 1989 financial year amounted to :

	(ECU)	*(ECU)*
— Revenue		44 870 266 601
— Appropriations for commitments :		
— Appropriations authorized in the general budget	46 425 799 370	
— Appropriations remaining from the financial year 1988 or made available as a result of cancellations of commitments in the financial year 1989	811 374 608	
— Appropriations corresponding to revenue from services rendered to third parties	31 353 667	
		47 268 527 645
— Appropriations for payments		44 870 266 601

[1] OJ No C 313, 12. 12. 1990, p. 1.

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

	(ECU)	*(ECU)*
(a) **Revenue**		
— Own resources	41 881 289 119	
— Financial contributions	1 641 638 364	
— Other revenue	2 376 658 341	
		45 899 785 142
(b) **Expenditure**		
— Payments made for the financial year	40 411 224 559	
— Appropriations carried over to 1990	438 793 888	40 850 018 447
(c) **Balance for the financial year 1989**		+ 5 080 088 866
Calculated as follows :		
— Revenue for the financial year		45 899 785 142
— Payments from the appropriations for the financial year	40 411 224 559	
— Appropriations carried over to 1990	438 793 888	— 40 850 018 447
Difference		5 049 766 695
— Appropriations carried over from 1988 which have lapsed		+ 98 150 322
— Exchange difference in the financial year 1988		— 67 828 151
Balance for the financial year 1989		5 080 088 866
This balance reflects the accounting situation only and does not include expenditure actually incurred during this financial year		
(d) **Utilization of appropriations for commitments**		43 724 839 136

(e) **Balance sheet as at 31 December 1989 :**

(ECU)

ASSETS		LIABILITIES	
Fixed assets	9 540 284 645	Fixed capital	15 475 864 593
Inventories	90 636 120	Current liabilities	2 526 267 150
Current assets	460 465 726	Cash accounts	8 268 389
Cash accounts	7 853 010 667	Accrued expenses	161 958 298
Prepaid expenses	227 961 273		
Total	18 172 358 420	Total	18 172 358 430

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 containing its comments to the Commission, the Council, the Court of Justice, the Court of Auditors, the European Investment Bank and to have them published in the *Official Journal of the European Communities* (L series).

Done at Strasbourg, 16 April 1991.

The Secretary-General
Enrico VINCI

The President
Enrique BARÓN CRESPO