II

(Acts whose publication is not obligatory)

EUROPEAN PARLIAMENT

DECISION OF THE EUROPEAN PARLIAMENT

of 21 April 1993

giving discharge to the Commission in respect of the implementation of the general budget of the European Communities for the 1991 financial year as regards Sections I — Parliament, II — Council, III — Commission, IV — Court of Justice and V — Court of Auditors

(93/366/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 1991 financial year,

— Having regard to the revenue and expenditure accounts and the balance sheet of the European Communities for the 1991 financial year (SEC (92) 0507 to 0510),

— Having regard to the report of the Court of Auditors for the 1991 financial year and the replies of the institutions [1],

— Having regard to the Council recommendation of 15 March 1993 (C3-0127/93),

— Having regard to the report of the Committee on Budgetary Control and the opinions of the Committee on Energy, Research and Technology, on External Economic Relations, on Social Affairs, Employment and the Working Environment, on Regional Policy, Regional Planning and Relations with Regional and Local Authorities, on Youth, Culture, Education and the Media, on Women's Rights, on Transport and Tourism, on Development and Cooperation and the Environment, Public Health and Consumer Protection (A3-0121/93),

[1] OJ No C 330, 15. 12. 1992, p. 1.

1. Notes that the authorized revenue and expenditure for the 1991 financial year amounted to :

	(in ecus)	*(in ecus)*
— Revenue :		
— Estimates entered in general budget	56 085 448 195	
— Revenue from services rendered to third parties	51 714 111	
		56 137 162 306
— Appropriations for commitments :		
— Appropriations authorized in the general budget	59 369 570 195	
— Appropriations carried over from 1990	938 010 387	
— Appropriations made available as a result of cancellations in 1990 of commitments from before 1990	74 220 972	
— Appropriations corresponding to revenue from services rendered to third parties	38 401 734	
		60 420 203 288
— Appropriations for payments		56 116 377 508

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

	(in ecus)	*(in ecus)*
(a) **Revenue :**		
— Own resources	51 676 130 410	
— Financial contributions	—	
— Surpluses available	4 001 968 257	
— Other revenue	571 306 704	
		56 249 405 371
(b) **Expenditure :**		
— Payments made for the financial year	52 712 542 239	
— Appropriations carried over to 1992	1 110 568 372	
		53 823 110 612
(c) **Balance for the financial year 1991**		2 762 611 813
Calculated as follows :		
— Revenue for the financial year		56 249 405 371
— Payments from the appropriations for the financial year	52 712 542 239	
— Appropriations carried over to 1992	1 110 568 373	
		− 53 823 110 612
Difference :		2 426 294 759
— Appropriations carried over from 1990 which have lapsed		+ 305 076 211
— Exchange difference in the financial year 1991		+ 31 240 843
Balance for the financial year 1991		2 762 611 813
This balance reflects the accounting situation only and does not include expenditure actually incurred during this financial year		
(d) **Utilization of appropriations for commitments**		57 645 965 070

(e) **Balance sheet as at 31 December 1991**

(in ecus)

ASSETS		LIABILITIES	
Fixed assets	9 994 922 323	Fixed capital	13 785 692 827
Inventories	93 160 490	Current liabilities	3 966 063 340
Current assets	838 634 868	Accrued expenses	164 353 604
Cash accounts	6 730 420 879		
Prepaid expenses	258 971 210		
Total	17 916 109 770	Total	17 916 109 770

3. Records its comments in the 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 and the European Investment Bank and to have them published in the *Official Journal of the European Communities* (L series).

Done at Strasbourg, 21 April 1993.

The Secretary-General
Enrico VINCI

The President
Dr Egon KLEPSCH