II

(Acts whose publication is not obligatory)

EUROPEAN PARLIAMENT

DECISION OF THE EUROPEAN PARLIAMENT

of 18 November 1992

giving discharge to the Commission in respect of the implementation of the general budget of the European Communities for the 1990 financial year as regards Sections I — Parliament, II — Council, III — Commission, IV — Court of Justice and V — Court of Auditors

(93/65/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 1990 financial year,

— Having regard to the revenue and expenditure accounts and the balance sheet of the European Communities for the 1990 financial year (SEC (91) 0508 to 0512 and SEC (91) 0512/Annex),

— Having regard to the report of the Court of Auditors for the 1990 financial year and the replies of the institutions [1],

— Having regard to the Council recommendation of 16 March 1992 (C3-0104/92),

— Having regard to its resolution of 8 April 1992 on postponement of the discharge to be granted to the Commission in respect of the implementation of the general budget of the European Communities for the 1990 financial year [2],

— Having regard to the letter dated 16 October 1992 from Commissioner Schmidhuber to the President of the European Parliament (C3-0421/92),

— 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 Transport and Tourism, the Committee on the Environment, Public Health and Consumer Protection, the Committee on Culture, Youth, Education and the Media, the Committee on Development and Cooperation, the Committee on Women's Rights, the Committee on Social Affairs, Employment and the Working Environment, the Committee on Regional Policy, Regional Planning and Relations with Regional and Local Authorities, and the Committee on Agriculture, Fisheries and Rural Development (A3-0109/92),

[1] OJ No C 324, 13. 12. 1991, p. 1.
[2] OJ No C 125, 18. 5. 1992, p. 151.

1. Notes that the authorized revenue and expenditure for the 1990 financial year amounted to :

	(in ecus)	*(in ecus)*
— Revenue :		
— Estimates entered in general budget	46 928 228 000	
— Revenue from services rendered to third parties	48 719 241	
		46 976 947 241
— Appropriations for commitments :		
— Appropriations authorized in the general budget	49 207 943 000	
— Appropriations carried over from 1989	96 037 048	
— Appropriations made available as a result of cancellations in 1989 of commitments from before 1989	228 640 000	
— Appropriations corresponding to revenue from services rendered to third parties	49 046 454	
		49 581 666 502
— Appropriations for payments		46 974 670 848

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

	(in ecus)	*(in ecus)*
(a) **Revenue :**		
— Own resources	39 695 665 618	
— Financial contributions	—	
— Surpluses available	6 181 619 128	
— Other revenue	591 860 334	
		46 469 145 080
(b) **Expenditure :**		
— Payments made for the financial year	42 978 912 589	
— Appropriations carried over to 1991	1 399 973 344	
		44 378 885 933
(c) **Balance for the financial year 1990**		2 225 689 443
Calculated as follows :		
— Revenue for the financial year		46 469 145 080
— Payments from the appropriations for the financial year	42 978 912 589	
— Appropriations carried over to 1991	1 399 973 344	
		– 44 378 885 933
Difference :		2 090 259 147
— Appropriations carried over from 1989 which have lapsed		+ 92 406 260
— Exchange difference in the financial year 1990		+ 43 024 036
Balance for the financial year 1990		2 225 689 443
This balance reflects the accounting situation only and does not include expenditure actually incurred during this financial year		
(d) **Utilization of appropriations for commitments**		45 808 291 945

(e) **Balance sheet as at 31 December 1990**

(in ecus)

ASSETS		LIABILITIES	
Fixed assets	8 669 720 462	Fixed capital	12 444 453 201
Inventories	85 354 990	Current liabilities	5 478 284 083
Current assets	668 574 079	Cash accounts	31 599 919
Cash accounts	8 506 143 102	Accrued expenses	208 427 357
Prepaid expenses	232 971 927		
Total	18 162 764 560	Total	18 162 764 560

3. Notes that the Financial Controller will henceforward, as a rule, withhold approval from commitment proposals not presented in advance, but will grant approval in exceptional cases where he judges, in all independence, that the reasons for *a posteriori* presentation were unavoidable; insists that the Financial Controller report all such cases to the discharge authority;

4. Notes the solemn undertakings given by the Commission, especially by its President, to propose measures aimed at restoring the Community's financial autonomy and recalls that two courses of action need to be envisaged to this end:

   — re-establishing VAT as a genuine own resource;

   — replacing those resources which have the character of a national contribution by Community fiscal resources;

5. Considers that the adjustments proposed by the Commission to Article 6 of the Council Decision (EEC) No 88/377 of 24 June 1988 on Budgetary Discipline [1] are, in their essentials, a restatement of the obligations clearly placed on the Commission by that Article, namely timely management of markets rather than mere financial engineering; takes it, therefore, that the Commission now shares Parliament's interpretation of Article 6;

6. Notes that the Commission has finalized proposals aimed at intensifying the fight against fraud on the Community budget, and will deal with this subject again in the 1991 discharge procedure;

7. Records its comments in the resolution which forms an integral part of this decision;

8. 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, 18 November 1992.

The Secretary-General
Enrico VINCI

The President
Dr Egon KLEPSCH

[1] OJ No L 185, 15. 7. 1988, p. 29.