EUROPEAN PARLIAMENT DECISION

of 5 April 1995

giving discharge to the Commission in respect of the implementation of the general budget of the European Communities for the 1993 financial year as regards Sections I — Parliament, II — Council, III — Commission, IV — Court of Justice and V — Court of Auditors

(95/221/EC, Euratom, ECSC)

THE EUROPEAN PARLIAMENT,

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

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

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

— having regard to the budget for the 1993 financial year [1],

— having regard to the revenue and expenditure accounts and the financial statement of the European Communities for the 1993 financial year (SEC(94) 0162-0165),

— having regard to the report of the Court of Auditors for the 1993 financial year and the replies of the institutions [2],

— having regard to the Council recommendation of 20 March 1995 (C4-0099/95),

— having regard to the report of the Committee on Budgetary Control and the opinions of the Committees on Research, Technological Development and Energy, on External Economic Relations, on Social Affairs and Employment, on Regional Policy, on Culture, youth, Education, and the Media, on Development and Cooperation, on Women's Rights, on the Environment, Public Health and Consumer Protection and on Transport and Tourism (A4-0059/95),

1. Notes that the authorized revenue and expenditure for the 1993 financial year amounted to :

	ECU	ECU
— Revenue		
— Estimates entered in general budget	66 857 939 052,00	
— Revenue from services rendered to third parties	46 688 654,08	
		66 904 627 706,08
— Appropriations for commitments :		
— Appropriations authorized in the general budget	70 407 784 052,00	
— Appropriations carried over from 1992	495 536 777,42	
— Appropriations made available as a result of cancellations in 1993 of commitments from before 1993	64 552 269,00	
— Appropriations made available as a result of repayment of deposits	65 959 977,00	
— Appropriations corresponding to revenue from services rendered to third parties	48 048 890,37	
		71 081 881 965,79
— Appropriations for payments		66 966 040 975,49

[1] OJ No L 31, 8. 2. 1993.
[2] OJ No C 327, 24. 11. 1994.

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

	ECU	ECU
(a) **Revenue**		
— Own resources	65 629 861 589,22	
— Income from third parties	42 838 048,63	
		65 672 699 637,85
(b) **Expenditure**		
— Payments made for the financial year	63 102 078 955,67	
— Appropriations carried over to 1994	2 166 430 690,99	
		65 268 509 646,66
(c) **Balance for the 1993 financial year**		971 143 201,60
Calculated as follows :		
— Revenue for the financial year		65 672 699 637,85
— Payments from the approps. for the financial year	63 102 078 955,67	
— Appropriations carried over to 1994	2 166 430 690,99	
		– 65 268 509 646,66
Difference		404 189 991,19
— Appropriations carried over from 1992 which have lapsed		+ 301 055 058,54
— Exchange difference in the 1993 financial year		+ 265 898 151,87
Balance for the 1993 financial year		971 143 201,60
This balance reflects the accounting situation only and does not include expenditure actually incurred during this financial year		
(d) **Utilization of appropriations for commitment**		69 033 154 336,65
(e) **Balance sheet as at 31 December 1993 :**		
	ASSETS (ECU)	ASSETS (ECU)
Fixed assets	13 007 003 098,99	
Inventories	103 253 376,40	
Current assets	5 269 546 593,94	
Cash accounts	3 807 745 087,19	
Prepaid expenses	371 013 678,63	
TOTAL	22 558 561 835,15	
Fixed capital		14 627 521 910,58
Current liabilities		4 157 690 475,82
Cash accounts		3 674 373 120,65
Accrued expenses		98 976 328,10
TOTAL		22 558 561 835,15

3. Accepts that final checks still have to be made of EAGGF expenditure reported by the Member States and that corrections to the figures may yet have to be made ;

4. Reserves therefore the right to re-examine the amounts above in so far as they relate to expenditure in the EAGGF Guarantee section in the light of the clearance of accounts decision for the 1993 financial year, which shall be forwarded to the European Parliament for a decision complementary to this discharge Decision;

5. Records its comments in the resolution which forms an integral part of this Decision;

6. 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).

The Secretary-General
Enrico VINCI

The President
Klaus HÄNSCH