II

(Acts whose publication is not obligatory)

EUROPEAN PARLIAMENT

EUROPEAN PARLIAMENT DECISION

of 10 April 1997

giving discharge to the Commission in respect of the implementation of the general budget of the European Union for the 1995 financial year as regards Sections I — Parliament, II — Council, III — Commission, IV — Court of Justice, V — Court of Auditors and VI — Economic and Social Committee/Committee of the Regions

(97/382/ECSC, EC, Euratom)

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 1995 financial year,

— Having regard to the revenue and expenditure accounts and the financial statement of the European Union for the 1995 financial year (SEC(96) 0421 — C4-0280/96, SEC(96) 0422 — C4-0281/96, SEC(96) 0423 — C4-0282/96, SEC(96) 0424 — C4-0283/96),

— Having regard to the report of the Court of Auditors for the 1995 financial year and the replies of the institutions (C4-0585/96) [1], and the Court of Auditors' special reports,

— Having regard to the Statement of Assurance presented by the Court of Auditors concerning activities financed from the general budget for the 1995 financial year and the special report on this matter (C4-0110/97) [2], and the Council Statement thereto (C4-0137/97),

— Having regard to the Council recommendation of 17 March 1997 (C4-0133/97),

— Having regard to the report of the Committee on Budgetary Control and the opinions of the Committees on Economic and Monetary Affairs and Industrial Policy, on External Economic Relations, on Research, Technological Development and Energy, on Employment and Social Affairs, on Regional Policy, on Transport and Tourism, on the Environment, Public Health and Consumer Protection, on Development and Cooperation, on Civil Liberties and Internal Affairs, on Fisheries, on Women's Rights and on Culture, Youth, Education and the Media (A4-0120/97),

[1] OJ No C 340, 12. 11. 1996.
[2] OJ No C 395, 31. 12. 1996.

1. Notes that the authorized revenue and expenditure for the 1995 financial year amounted to:

	ECU	ECU
— **Revenue:** estimates entered in the general budget		75 479 468 459,48
— including EFTA-EEA	p.m.	
— **Appropriations for commitments:**		
— appropriations authorized in the general budget	80 237 708 598,62	
— appropriations carried over from 1994	532 459 749,04	
— appropriations made available as a result of cancellations in 1995 of commitments from before 1995	0,00	
— appropriations made available as a result of repayment of deposits	15 547 396,00	
— appropriations corresponding to revenue from services rendered to third parties	68 385 231,80	
		80 854 100 975,46
— **Appropriations for payments**		76 897 430 484,04

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

	ECU	ECU
(a) **Revenue:** general budget		75 077 120 775,19
— including EFTA-EEA	31 139 595,00	
(b) **Expenditure**		
— payments made for the financial year	66 054 290 775,98	
including EFTA-EEA	25 840 134,97	
— appropriations carried over to 1996	703 376 998,96	
		66 757 667 774,94
(c) **Balance for the financial year 1995**		75 077 120 775,19
— revenue for the financial year		
— payments from the appropriations for the financial year	66 054 290 775,98	
including EFTA-EEA	25 840 134,97	
— appropriations carried over to 1996	703 376 998,96	
		— 66 757 667 774,94
— appropriations carried over from 1994 which have lapsed		+ 498 331 415,47
— exchange difference in the financial year 1995		+ 402 753 417,31
— overrun on non-differentiated appropriations carried over:		
— Commission		— 513,78
— Other institutions		— 45 476,36
Balance for the financial year 1995		9 220 491 842,89
This balance reflects the accounting situation only and does not include expenditure actually incurred during this financial year		
(d) **Utilization of appropriations for commitment**		75 056 193 920,46
(e) **Balance sheet as at 31 December 1995**	ASSETS (ECU)	LIABILITIES (ECU)
Fixed assets	13 328 376 712,43	
Inventories	100 056 069,68	
Current assets	2 235 845 335,31	
Cash accounts	13 528 084 910,70	
Prepaid expenses	700 836 745,28	
TOTAL	**29 893 199 773,40**	
Fixed capital		22 944 409 238,73
Current liabilities		4 841 428 242,73
Cash accounts		1 595 207 121,77
Accrued expenses		512 155 170,17
TOTAL		**29 893 199 773,40**

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 1995 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, the Economic and Social Committee, the Committee of the Regions and the European Investment Bank and to have them published in the *Official Journal of the European Communities* (L series).

The Secretary-General
Julian PRIESTLEY

The President
José María GIL-ROBLES