DECISION OF THE EUROPEAN PARLIAMENT

of 10 April 2002

closing the accounts in respect of the implementation of the general budget of the European Union for the financial year 2000 (Commission)

(2002/445/EC, ECSC, Euratom)

THE EUROPEAN PARLIAMENT,

— Having regard to the budget of the European Union for the financial year 2000,

— Having regard to the revenue and expenditure account and the consolidated balance sheet for the financial year 2000 (SEC(2001) 528 — C5-0234/2001, SEC(2001) 529 — C5-0235/2001, SEC(2001) 531 — C5-0236/2001) [1],

— Having regard to the annual report for the financial year 2000 and the special reports of the Court of Auditors, accompanied by the replies of the institutions audited (C5-0617/2001) [2],

— Having regard to the Statement of Assurance as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the Court of Auditors pursuant to Article 248 of the EC Treaty (C5-0617/2001),

— Having regard to the Council recommendation of 5 March 2002 (C5-0124/2002),

— Having regard to Article 276 of the EC Treaty, Article 78g of the ECSC Treaty and Article 180b of the EAEC Treaty,

— Having regard to the Financial Regulation of 21 December 1977, and in particular Article 89 thereof,

— Having regard to Rule 93 of and Annex V to its Rules of Procedure,

— Having regard to the report of the Committee on Budgetary Control and the opinions of the other committees concerned (A5-0103/2002),

A. Pursuant: Whereas: to Article 275 of the EC Treaty, responsibility for drawing up the accounts lies with the Commission;

1. Notes that the revenue and expenditure authorised for the financial year 2000 amounted to:

	(EUR)
(a) **Revenue** (*)	92 724 422 418,05
(b) **Expenditure** (**)	82 867 869 808,54
Appropriations carried over from 1999 to 2000 which lapsed	1 953 041 236,86
Exchange differences for the year	- 190 520 017,81
Total	**11 619 073 828,56**

(*) The gross volume of revenue for the financial year is EUR 94 420,77 million, taking account of the costs incurred by the Member States in collecting own resources (EUR 1 696,35 million).

(**) The gross volume of budgetary expenditure for the financial year is EUR 86 666,07 million, taking account of the negative expenditure chargeable to the EAGGF Guarantee Section (EUR 3 798,2 million).

[1] OJ C 370, 27.12.2001.

[2] OJ C 359, 15.12.2001.

2. Notes that total revenue breaks down as follows:

		(EUR)
Own resources		86 637 043 467,40
Surpluses available		4 541 233 800,45
Other revenue (Titles 4 to 9)		1 546 145 150,20
	Total	**92 724 422 418,05**

3. Notes that total expenditure breaks down as follows:

		(EUR)	*(%)*
1.	**Common agricultural policy**	40 466 689 400,02	50,88
2.	**Structural operations**	20 089 532 780,79	25,26
3.	**Internal policies**	6 008 273 460,93	7,55
4.	**External action**	4 986 774 469,38	6,27
5.	**Administrative expenditure**	4 685 921 539,15	5,89
6.	**Reserves**	186 290 500,00	0,23
7.	**Pre-accession aid**	3 112 433 238,83	3,91
	Total	**79 535 915 389,91**	**100,00**

4. Notes the following consolidated balance sheet drawn up by the Commission:

	ASSETS	*(EUR)*
I.	**Initial costs**	0,00
II.	**Intangible fixed assets**	3 319 803,29
III.	**Tangible fixed assets**	3 261 254 218,12
IV.	**Investments**	1 856 483 517,61
V.	**Long-term assets**	2 236 322 170,79
VI.	**Stocks**	82 368 240,13
VII.	**Short-term assets**	4 050 765 994,66
VIII.	**Cash investments**	28 372 890,52
IX.	**Disposable assets**	17 312 576 774,01
X.	**Transitional accounts**	83 729 930,21
	Total	**28 915 193 539,34**

	LIABILITIES	*(EUR)*
I.	**Own capital**	17 867 727 577,82
II.	**Provisions for risks and liabilities**	1 497 353 116,63
III.	**Long-term liabilities**	2 886 469 565,04
IV.	**Short-term liabilities**	5 968 181 979,75
V.	**Transitional accounts**	695 461 300,10
	Total	**28 915 193 539,34**

5. Approves the closure of the accounts for the implementation of the general budget for the financial year 2000;

6. Instructs its President to forward this decision to the Council, the Commission, the Court of Justice, the Court of Auditors and the European Investment Bank and to have it published in the *Official Journal of the European Communities* (L series).

The Secretary-General
Julian PRIESTLEY

The President
Pat COX