II

(Acts whose publication is not obligatory)

EUROPEAN PARLIAMENT

DECISION OF THE EUROPEAN PARLIAMENT

of 19 January 2000

closing the accounts relating to the implementation of the general budget of the European Union for the 1997 financial year (Sections I-Parliament, II-Council, III-Commission, IV-Court of Justice and V-Court of Auditors)

(2000/134/EC, ECSC, Euratom)

THE EUROPEAN PARLIAMENT,

Having regard to the budget of the European Union for the 1997 financial year,

Having regard to the revenue and expenditure account and the financial statement for the 1997 financial year (SEC(1998)0520 — C4-0350/1998, SEC(1998)0522 — C4-0351/1998, SEC(1998)0519 — C4-0352/1998),

Having regard to the report of the Court of Auditors for the 1997 financial year ([1]) and the special reports pertaining to it, accompanied by the Institutions' replies

Having regard to the statement of assurance provided by the Court of Auditors, on the basis of Article 248 of the EC Treaty, as to the reliability of the accounts and the legality and regularity of the underlying transactions,

Having regard to the Council recommendation of 15 March 1999 (C4-0156/1999),

Having regard to its resolution of 4 May 1999 ([2]) informing the Commission of the reasons for postponing the discharge in respect of the implementation of the general budget of the European Union for the 1997 financial year,

Having regard to the Treaty establishing the European Community, and in particular Article 276 thereof,

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 Atomic Energy Community, and in particular Article 180b thereof,

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

Having regard to the report of the Committee on Budgetary Control and the opinion of Committee on Industry, External Trade, Research and Energy (A5-0004/2000),

whereas,

pursuant to Article 275 of the EC Treaty, the responsibility for drawing up the accounts relating to the implementation of the budget lies with the Commission,

([1]) OJ C 349, 17.11.1998.
([2]) OJ C 279, 1.10.1999, p. 119.

1. Notes that the authorised revenue and expenditure for the 1997 financial year amounted to:

	ECU	ECU
a) **Revenue**: estimates entered in the general budget		
Including EFTA/EEA contributions	p.m.	82 365 535 317,00
b) **Commitment appropriations**:		
— Appropriations authorised in the general budget	89 208 385 339,96	
— Appropriations carried over from 1996	491 487 792,94	
— Appropriations made available as a result of cancellation, in 1996, of commitments entered into in previous financial years	1 665 000,00	
— Appropriations made available as a result of repayment of deposits	0,00	
— Appropriations corresponding to revenue from services rendered to third parties	110 408 343,67	
		89 811 946 476,57
c) **Payment appropriations**		83 817 479 886,34

2. Notes the following data compiled by the Commission in closure of the accounts for the 1997 financial year:

	ECU	ECU
a) **Revenue**: general budget		
including EFTA/EEA contributions		80 547 697 832,85
b) **Expenditure**		
— Payments made for the financial year	79 301 508 479,80	
including EFTA-EEA	(54 964 579,21)	
— Appropriations carried over to 1998	701 596 075,97	
— EFTA/EEA appropriations carried over from 1996 to 1997	343 290,60	80 003 447 846,37
c) **Balance for the 1997 financial year**		
Revenue for the financial year		80 547 697 832,85
— Payments from the appropriations for the	79 301 508 479,80	
financial year including EFTA-EEA	(54 964 579,21)	
— Appropriations carried over to 1998	701 596 075,97	
— EFTA/EEA appropriations carried over from 1996 to 1997	343 290,60	– 80 003 447 846,37
— Appropriations carried over from 1996 which have lapsed		323 055 251,30
— Exchange differences during the 1997 financial year		95 023 529,87
— Overrun on non-differentiated appropriations carried over:		
— Commission		0,00
— Other institutions		– 71,33
Balance for the 1997 financial year		962 328 696,32
This balance reflects the accounting situation only and does not include expenditure actually incurred during the financial year		

		ECU	ECU
d)	**Utilisation of appropriations for commitments**		86 627 226 875,25
e)	**Balance sheet as at 31 December 1997**		
		ASSETS (ECU)	LIABILITIES (ECU)
I.	Initial costs	0,00	
II.	Intangible fixed assets	3 329 094,58	
III.	Tangible fixed assets	2 243 068 143,21	
IV.	Investments	1 235 070 520,12	
V.	Long-term assets	4 932 858 972,96	
VI.	Stocks	90 198 397,73	
VII.	Short-term assets	4 959 905 396,41	
VIII.	Cash investments	99 358 920,48	
IX.	Disposable assets	6 307 822 531,81	
X.	Suspense accounts	357 537 626,20	
	TOTAL	**20 229 149 603,50**	
I.	Own capital		6 408 083 324,21
II.	Provisions for risks and liabilities		872 391 061,38
III.	Long-term liabilities		4 762 748 990,14
IV.	Short-term liabilities		7 664 113 931,95
V.	Suspense accounts		521 812 295,82
	TOTAL		**20 229 149 603,50**

3. Closes the accounts relating to the implementation of the general budget of the European Union for the 1997 financial year;

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

The Secretary-General of the European Parliament
Julian PRIESTLEY

The President of the European Parliament
Nicole FONTAINE