

EUROPEAN PARLIAMENT DECISION**of 8 April 2003****closing the accounts in respect of the implementation of the general budget of the European Union for the 2001 financial year (Commission)**

(2003/409/EC, ECSC, Euratom)

THE EUROPEAN PARLIAMENT,

- having regard to the budget of the European Union for the 2001 financial year,
 - having regard to the revenue and expenditure account and the consolidated balance sheet for the 2001 financial year (SEC(2002)403 — C5-0239/2002, SEC(2002)404 — C5-0240/2002, SEC(2002)405 — C5-0242/2002, SEC(2002)406 — C5-0241/2002, SEC(2002)1378 — C5-0087/2003) ⁽¹⁾,
 - having regard to the annual report of the Court of Auditors for the 2001 financial year, accompanied by the replies of the institutions audited (C5-0538/2002) ⁽²⁾, and the special reports of the Court of Auditors,
 - 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 (C5-0538/2002),
 - having regard to the Council recommendation of 7 March 2003 (C5-0087/2003),
 - having regard to Articles 275 and 276 of the EC Treaty, Article 78g of the ECSC Treaty and Articles 179a and 180b of the EAEC Treaty,
 - having regard to the Financial Regulation of 21 December 1977, and in particular Article 89 thereof, and to the Financial Regulation of 25 June 2002, in particular Articles 145 to 147 ⁽³⁾,
 - 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 (A5-0109/2003),
- A. whereas, pursuant to Article 275 of the EC Treaty, responsibility for drawing up the accounts lies with the Commission,
1. Notes that both the European Court of Auditors' annual report for 2000 ⁽⁴⁾ and also the European Parliament decision of 10 April 2002 concerning discharge in respect of the implementation of the general budget of the European Union for the 2000 financial year (Commission) ⁽⁵⁾, were drawn up having regard to the revenue and expenditure account, the analysis of financial management and the 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⁾ OJ C 296, 28.11.2002.

⁽²⁾ OJ C 295, 28.11.2002.

⁽³⁾ OJ L 248, 16.9.2002, p. 1.

⁽⁴⁾ OJ C 359, 15.12.2001.

⁽⁵⁾ OJ L 158, 17.6.2002, p. 1.

2. Notes, however, that a revised version of the same accounts has been published ⁽¹⁾ which cancels and replaces SEC(2001)531; furthermore, notes that the figures for the financial statement of 2000 were subsequently 'adapted' a second time when compared with the relevant figures for the financial statement 2001 (SEC(2002)406, pages 60-61);
3. Notes that the Commission assured Parliament that the accounts forwarded to Parliament are the definitive accounts and that it does not intend to review these accounts;

Conclusions

4. Expresses reservations as to the reliability of the Community accounts;
5. Approves the closure of the accounts for the implementation of the general budget for the 2001 financial year;
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 Union* (L series).

The Secretary-General

Julian PRIESTLEY

The President

Pat COX

⁽¹⁾ OJ C 370, 27.12.2001.