**CODE:**

DECLARE

CURSOR acc\_cursor IS

SELECT acc\_no, balance FROM accounts;

v\_acc\_no accounts.acc\_no%TYPE;

v\_balance accounts.balance%TYPE;

annual\_fee CONSTANT NUMBER := 500;

BEGIN

OPEN acc\_cursor;

LOOP

FETCH acc\_cursor INTO v\_acc\_no, v\_balance;

EXIT WHEN acc\_cursor%NOTFOUND;

UPDATE accounts

SET balance = balance - annual\_fee

WHERE acc\_no = v\_acc\_no;

DBMS\_OUTPUT.PUT\_LINE('Annual fee applied to Account: ' || v\_acc\_no);

END LOOP;

CLOSE acc\_cursor;

COMMIT;

END;

/

--view

SELECT \* FROM accounts;

**OUTPUT:**

