DECISION OF THE EUROPEAN PARLIAMENT

of 21 April 2004

concerning discharge in respect of the implementation of the general budget of the European Union for the 2002 financial year (Section I — European Parliament)

(2004/729/EC)

THE EUROPEAN PARLIAMENT,

— having regard to the Revenue and Expenditure Account and Balance Sheet in respect of the financial year 2002 (I5-0034/2003 — C5-0088/2004),

— having regard to the annual report of the Court of Auditors concerning the financial year 2002 and the institutions' replies (C5-0583/2003) [1],

— 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 (C5-0583/2003),

— having regard to Article 275 of the EC Treaty, Article 78 *d* of the ECSC Treaty and Article 179a of the Euratom Treaty,

— having regard to Article 77 of the Financial Regulation of 21 December 1977 [2] and Articles 145 to 147 of the Financial Regulation of 25 June 2002 [3] and Article 13 of the internal rules for the implementation of the European Parliament's budget [4],

— having regard to Article 89(7) of the Financial Regulation of 21 December 1977, pursuant to which each Community institution is required to take all appropriate steps to act on the comments appearing in the decisions giving discharge,

— having regard to Rules 93*a* and 184(3) of its Rules of Procedure, and Annex V thereto, in their versions applying before 1st January 2003 and as from that date,

— having regard to the report of the Committee on Budgetary Control (A5-0218/2004),

1. Grants its Secretary-General discharge in respect of the implementation of the budget for the 2002 financial year;

2. Records its comments in the accompanying resolution;

3. Authorises the giving of discharge to the Accounting Officer for the 2002 financial year in accordance with the transitional provisions [5] governing the discharge procedure in respect of the period prior to the entry into force of the new Financial Regulation;

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[1] OJ C 286, 28.11.2003, p. 1.

[2] OJ L 356, 31.12.1977, p. 1.

[3] OJ L 248, 16.9.2002, p. 1.

[4] PE 265.492/BUR/FIN.

[5] Article 267 of Commission Regulation (EC, Euratom) No 2342/2002 of 23 December 2002 laying down detailed rules for the implementation of Council Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities (OJ L 357, 31.12.2002, p. 1).

4. Instructs its President to forward this Decision and the accompanying resolution to the Council, the Commission, the Court of Justice, the Court of Auditors and the Ombudsman and to have them published in the *Official Journal of the European Union* (L-series).

The Seceretary-General	*The President*
Julian PRIESTLEY	Pat COX