It-Tlieta, 12 ta' April 2005

— having regard to Articles 274, 275 and 276 of the EC Treaty and Articles 179a and 180b of the Euratom Treaty,

— having regard to Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities [1], in particular Articles 145, 146 and 147 thereof,

— having regard to the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities [2],

— having regard to Rule 70 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 (A6-0070/2005),

A. whereas under Article 274 of the EC Treaty the Commission implements the budget on its own responsibility, having regard to the principles of sound financial management,

1. Grants discharge to the Commission in respect of the implementation of the general budget of the European Union for the financial year 2003;

2. Records its comments in the attached resolution;

3. Instructs its President to forward this decision and the resolution which is an integral part of it to the Council, the Commission, the Court of Justice, the Court of Auditors, the European Investment Bank and Member States' national and regional audit institutions, and to publish the texts in the Official Journal of the European Union (L series).

[1] OJ L 248, 16.9.2002, p. 1.
[2] OJ L 356, 31.12.1977, p. 1.

2.

European Parliament decision closing the accounts in respect of the implementation of the general budget of the European Union for the financial year 2003, Section III — Commission (SEC(2004) 1181 — C6-0012/2005 — 2004/2040(DEC) — (SEC(2004)1182 — C6-0013/2005 — 2004/2040 (DEC))

The European Parliament,

— having regard to the general budget of the European Union for the financial year 2003 [1],

— having regard to the final annual accounts of the European Communities — Financial year 2003 — Volume I — Consolidated reports on implementation of the budget and consolidated financial statements (SEC(2004)1181 — C6-0012/2005, SEC(2004)1182 — C6-0013/2005) [2],

— having regard to the Commission's report on the follow-up to 2002 discharges (COM(2004)0648 — C6-0126/2004),

— having regard to the Annual Report to the Discharge Authority on Internal Audits carried out in 2003 (COM(2004)0740),

— having regard to the Court of Auditors' annual report for 2003 [3] and to its special reports accompanied by the replies of the institutions audited,

— having regard to the Statement of Assurance concerning 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 [4],

— having regard to the Council recommendation of 8 March 2005 (C6-0077/2005),

— having regard to Articles 274, 275 and 276 of the EC Treaty and Articles 179a and 180b of the Euratom Treaty,

[1] OJ L 54, 28.2.2003.
[2] OJ C 294, 30.11.2004, p. 1.
[3] OJ C 293, 30.11.2004, p. 1.
[4] OJ C 294, 30.11.2004, p. 99.

— having regard to Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities [1], in particular Articles 145, 146 and 147 thereof,

— having regard to the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities [2],

— having regard to Rule 70 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 (A6-0070/2005),

A. whereas under Article 275 of the EC Treaty the Commission is responsible for drawing up the accounts,

1. Approves the closure of the accounts in respect of the implementation of the general budget for the financial year 2003;

2. Instructs its President to forward this decision to the Council, the Commission, the Court of Justice, the Court of Auditors, the European Investment Bank and Member States' national and regional audit institutions, and to publish the text in the Official Journal of the European Union (L series).

(1) OJ L 248, 16.9.2002, p. 1.
(2) OJ L 356, 31.12.1977, p. 1.

3.

European Parliament resolution containing the comments which are an integral part of the decision on the discharge for implementing the general budget of the European Union for the financial year 2003, Section III — Commission (SEC(2004)1181 — C6-0012/2005 — 2004/2040(DEC) — SEC (2004)1182 — C6-0013/2005 — 2004/2040(DEC))

The European Parliament,

— having regard to the general budget of the European Union for the financial year 2003 [1],

— having regard to the final annual accounts of the European Communities — Financial year 2003 — Volume I — Consolidated reports on implementation of the budget and consolidated financial statements (SEC(2004)1181 — C6-0012/2005, SEC(2004)1182 — C6-0013/2005) [2],

— having regard to the Commission's report on the follow-up to 2002 discharges (COM(2004)0648 — C6-0126/2004),

— having regard to the Annual Report to the Discharge Authority on Internal Audits carried out in 2003 (COM(2004)0740),

— having regard to the Court of Auditors' annual report for 2003 [3] and to its special reports accompanied by the replies of the institutions audited,

— having regard to the Statement of Assurance concerning 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 [4],

— having regard to the Council recommendation of 8 March 2005 (C6-0077/2005),

— having regard to Articles 274, 275 and 276 of the EC Treaty and Articles 179a and 180b of the Euratom Treaty,

— having regard to Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities [5], in particular Articles 145, 146 and 147 thereof,

(1) OJ L 54, 28.2.2003.
(2) OJ C 294, 30.11.2004, p. 1.
(3) OJ C 293, 30.11.2004, p. 1.
(4) OJ C 294, 30.11.2004, p. 99.
(5) OJ L 248, 16.9.2002, p. 1.