II

(Acts whose publication is not obligatory)

EUROPEAN PARLIAMENT

DECISION OF THE EUROPEAN PARLIAMENT

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)

(2002/444/EC, ECSC, Euratom)

THE EUROPEAN PARLIAMENT,

— 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),

— Having regard to the annual report for the financial year 2000 and the special reports of the Court of Auditors, accompanied by the replies of the institutions audited (C5-0617/2001) [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 (C5-0617/2001),

— Having regard to the Council recommendation of 5 March 2002 (C5-0124/2002),

— Having regard to Article 276 of the EC Treaty, Article 78g of the ECSC Treaty and Article 180b of the EAEC Treaty,

— Having regard to the Financial Regulation of 21 December 1977, and in particular Article 89 thereof,

— 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 (A5-0103/2002),

A. Pursuant Whereas: to Article 275 of the EC Treaty, responsibility for drawing up the accounts lies with the Commission,

1. Gives discharge in respect of the implementation, by the Commission, of the general budget of the European Union for the financial year 2000;

---

[1] OJ C 359, 15.12.2001.

2. Records its comments in the resolution which forms part of this decision;

3. Instructs its President to forward this decision, and the resolution which forms an integral part of it, 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 Communities* (L series).

The Secretary-General
Julian PRIESTLEY

The President
Pat COX