II

(Acts whose publication is not obligatory)

EUROPEAN PARLIAMENT

DECISION OF THE EUROPEAN PARLIAMENT

of 27 April 2006

on the discharge for implementation of the European Union general budget for the financial year 2004, Section III — Commission

(2006/808/EC, Euratom)

THE EUROPEAN PARLIAMENT,

— having regard to the European Union general budget for the financial year 2004 ([1]),

— having regard to the final accounts of the European Communities for the financial year 2004, Volume I — Consolidated reports on implementation of the budget and consolidated financial statements (SEC(2005)1158 — C6-0352/2005 — SEC(2005)1159 — C6-0351/2005) ([2]),

— having regard to the Commission's report on the follow-up to 2003 Discharge Decisions (COM(2005)0449 and COM(2005)0448) and the Commission staff working paper — Annex to the Report from the Commission to the European Parliament on the follow-up to 2003 Discharge Decisions (SEC(2005)1161),

— having regard to the Commission communication on 2004 Synthesis (COM(2005)0256),

— having regard to the Commissions's Annual Report to the Discharge Authority on Internal Audits carried out in 2004 (COM(2005)0257),

— having regard to Opinion No 2/2004 of the Court of Auditors on the 'single audit' model (and a proposal for a Community internal control framework) ([3]),

— having regard to the communication from the Commission to the Council, the European Parliament and the European Court of Auditors of 15 June 2005 on a roadmap to an integrated internal control framework (COM(2005)0252),

— having regard to the communication from the Commission to the Council, the European Parliament and the European Court of Auditors — Commission Action Plan towards an Integrated Internal Control Framework (COM(2006)0009),

— having regard to the Court of Auditors' annual report for the financial year 2004, accompanied by the replies of the institutions audited ([4]),

— 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 ([5]),

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([1]) OJ L 53, 23.2.2004.
([2]) OJ C 302, 30.11.2005, p. 1.
([3]) OJ C 107, 30.4.2004, p. 1.
([4]) OJ C 301, 30.11.2005, p. 1.
([5]) OJ C 302, 30.11.2005, p. 100.

— having regard to the Council's recommendation of 14 March 2006 (5971/2006 — C6-0092/2006),

— 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], and in particular Articles 145, 146 and 147 thereof,

— 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 (A6-0108/2006),

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 for implementation of the European Union general budget for the financial year 2004;

2. Sets out its comments in the resolution below;

3. Instructs its President to forward this decision and the resolution that 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 the national and regional audit institutions of the Member States and to have them published in the *Official Journal of the European Union* (L series).

The President
Josep BORRELL FONTELLES

The Secretary-General
Julian PRIESTLEY

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