# 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 II — Council

(2004/723/EC)

THE EUROPEAN PARLIAMENT,

— having regard to the revenue and expenditure account and balance sheet for the 2002 financial year (I5-0034/2003 — C5-0088/2004),

— having regard to the Annual Report of the European Court of Auditors for the 2002 financial year, together with the replies of the institutions (C5-0583/2003) [1],

— having regard to the statement of assurance by the European Court of Auditors, pursuant to Article 248 of the EC Treaty, as to the reliability of the accounts and the legality and regularity of the underlying transactions (C5-0583/2003),

— having regard to the Council's recommendation of 9 March 2004 (C5-0145/2004),

— having regard to Articles 276, 272(10) and 275 of the EC Treaty,

— having regard to Article 22(2) and (3) of the Financial Regulation of 21 December 1977 [2] and Article 50 of the Financial Regulation of 25 June 2002 [3],

— having regard to Rule 93*a* of and Annex V to its Rules of Procedure,

— having regard to the report of the Committee on Budgetary Control (A5-0228/2004),

1. Grants the Secretary-General of the Council discharge in respect of the implementation of the budget for the 2002 financial year (operational expenditure);

2. Records its comments in the accompanying resolution;

3. Instructs its President to forward this decision and the accompanying resolution to the Council, the Commission, the Court of Justice, the Court of Auditors, the European Economic and Social Committee, the Committee of the Regions and the Ombudsman and to have them published in the *Official Journal of the European Union* (L series).

*The Secretary-General* — Julian PRIESTLEY

*The President* — Pat COX

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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.