DECISION OF THE EUROPEAN PARLIAMENT

of 27 April 2006

on the discharge for implementation of the budget of the sixth, seventh, eighth and ninth European Development Funds for the financial year 2004

(2006/818/EC)

THE EUROPEAN PARLIAMENT,

— having regard to the Commission's report on the follow-up to 2003 Discharge Decisions (COM(2005)0449),

— having regard to the Commission communication on the Annual accounts for the financial year 2004 of the 6th, 7th, 8th and 9th European Development Funds (COM(2005)0485 — C6-0430/2005),

— having regard to the Commission communication on the Financial Management Report on the 6th, 7th, 8th and 9th European Development Funds for the year 2004 (COM(2005)0307),

— having regard to the Court of Auditors' Annual Report on the activities funded by the sixth, seventh, eighth and ninth European Development Funds (EDFs), together with the institutions' replies ([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 ([2]),

— having regard to Court of Auditors' Special report No 2/2005 concerning EDF budget aid to ACP countries: the Commission's management of the public finance reform aspect, together with the Commission's replies ([3]) (submitted pursuant to Article 248(4), second subparagraph, of the EC Treaty),

— having regard to the Council's recommendations of 22 February 2006 (5677/2006 — C6-0094/2006, 5679/2006 — C6-0095/2006, 5680/2006 — C6-0096/2006, 5681/2006 — C6-0097/2006),

— having regard to Article 33 of the Internal Agreement of 20 December 1995 between the representatives of the Governments of the Member States, meeting within the Council, on the financing and administration of the Community aid under the Second Financial Protocol to the fourth ACP-EC Convention ([4]),

— having regard to Article 32 of the Internal Agreement of 18 September 2000 between Representatives of the Governments of the Member States, meeting within the Council, on the Financing and Administration of Community Aid under the Financial Protocol to the Partnership Agreement between the African, Caribbean and Pacific States and the European Community and its Member States signed in Cotonou (Benin) on 23 June 2000 and the allocation of financial assistance for the Overseas Countries and Territories to which Part Four of the EC Treaty applies ([5]),

— having regard to Article 276 of the EC Treaty,

— having regard to Article 74 of the Financial Regulation of 16 June 1998 applicable to development finance cooperation under the fourth ACP-EC Convention ([6]),

— having regard to Article 119 of the Financial Regulation of 27 March 2003 applicable to the 9th European Development Fund ([7]),

— having regard to Rule 70 and the third indent of Rule 71 of and Annex V to its Rules of Procedure,

— having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on Development (A6-0110/2006),

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([1]) OJ C 301, 30.11.2005, p. 249.
([2]) OJ C 301, 30.11.2005, p. 261.
([3]) OJ C 249, 7.10.2005, p. 1.
([4]) OJ L 156, 29.5.1998, p. 108.
([5]) OJ L 317, 15.12.2000, p. 355.
([6]) OJ L 191, 7.7.1998, p. 53.
([7]) OJ L 83, 1.4.2003, p. 1.

A. whereas, in its statement of assurance on the European Development Funds (EDF), the Court of Auditors concluded that, with certain exceptions, the accounts for the financial year 2004 reliably reflect the revenue and expenditure for the financial year and the financial situation at the end of the year,

B. whereas the Court of Auditors' conclusion on the legality and regularity of the underlying transactions is based *inter alia* on the audit of a sample of transactions,

C. whereas the Court of Auditors, on the basis of the documentation examined, is of the opinion that the revenue entered in the accounts, the EDF allocations and the commitments and payments are, taken as a whole, legal and regular,

1. Grants discharge to the Commission for the implementation of the budget of the sixth, seventh, eighth and ninth EDF 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 have them published in the *Official Journal of the European Union* (L series).

The President — Joseph BORRELL FONTELLES

The Secretary-General — Julian PRIESTLEY