DECISION OF THE EUROPEAN PARLIAMENT

of 12 April 2005

concerning the discharge to the Commission for implementing the budget of the sixth, seventh, eighth and ninth European Development Funds for the financial year 2003

(2005/552/EC)

THE EUROPEAN PARLIAMENT,

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

— having regard to the balance sheets and accounts of the sixth, seventh, eighth and ninth European Development Funds for the financial year 2003 (COM(2004) 0667 — C6-0165/2004),

— having regard to the Financial Management Report on the sixth, seventh, eighth and ninth European Development Funds for the year 2003 (SEC(2004) 1271),

— having regard to the Annual Report of the Court of Auditors on the activities of the sixth, seventh, eighth and ninth European Development Funds concerning the financial year 2003 together with the institutions' replies ([1]),

— having regard to the Court of Auditors' Statement of Assurance on the European Development Funds ([2]),

— having regard to the Council's recommendations of 8 March 2005 (6865/2005 — C6-0078/2005, 6866/2005 — C6-0079/2005, 6867/2005 — C6-0080/2005, 6868/2005 — C6-0081/2005),

— 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 ([3]),

— having regard to Article 32 of the Internal Agreement of 18 September 2000 between the 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 ([4]),

— 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 ([5]),

— having regard to Article 119 of the Financial Regulation of 27 March 2003 applicable to the ninth European Development Fund ([6]),

— having regard to Rules 70, 71 (third indent) 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 (A6-0069/2005),

([1]) OJ C 293, 30.11.2004, p. 315.
([2]) OJ C 293, 30.11.2004, p. 327.
([3]) OJ L 156, 29.5.1998, p. 108.
([4]) OJ L 317, 15.12.2000, p. 355.
([5]) OJ L 191, 7.7.1998, p. 53.
([6]) OJ L 83, 1.4.2003, p. 1.

A. Whereas, in its Statement of Assurance on the European Development Funds, the Court of Auditors concludes that, with certain exceptions, the accounts for the financial year 2003 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 and the amounts allocated to the EDF's commitments and payments are, taken as a whole, legal and regular,

1. Gives discharge to the Commission in respect of the implementation of the budget of the sixth, seventh, eighth and ninth European Development Funds for the financial year 2003;

2. Presents 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 and the European Investment Bank 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