II

*(Acts whose publication is not obligatory)*

# EUROPEAN PARLIAMENT

## DECISION OF THE EUROPEAN PARLIAMENT
## of 24 October 2001
## on the discharge in respect of the financial management of the sixth, seventh and eighth European Development Funds for the financial year 1999

(2001/858/EC)

THE EUROPEAN PARLIAMENT,

Having regard to the balance sheets and accounts of the sixth, seventh and eighth European Development Funds for the financial year 1999 (COM(2000) 357 — C5-0257/2000),

Having regard to the annual report of the Court of Auditors on the activities of the European Development Funds for 1999 together with the institutions' replies (C5-0618/2000) ([1]),

Having regard to the Court of Auditors' Statement of Assurance on the European Development Funds (C5-0618/2000) ([2]),

Having regard to the Council's recommendations of 14 March 2001 concerning the discharge to be given to the Commission in respect of the implementation of the operations of the European Development Funds for the financial year 1999 (6536/2001 — C5-0122/2001, 6537/2001 — C5-0123/2001, 6538/2001 — C5-0124/2001),

Having regard to the European Court of Auditors' Special Report No 5/2001 on the counterpart funds used in the framework of structural adjustment aid and budgetary support (seventh and eighth EDFs), together with the Commission's replies ([3]),

Having regard to its resolution of 4 April 2001 postponing the discharge for the financial year 1999 ([4]),

Having regard to Article 33 of the Internal Agreement 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 ([5]),

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 Rule 93 of and Annex to its Rules of Procedure,

Having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on Development and Cooperation (A5-0109/2001),

Having regard to the second report of the Committee on Budgetary Control (A5-0337/2001),

([1]) OJ C 342, 1.12.2000, p. 205.
([2]) OJ C 342, 1.12.2000, p. 212.
([3]) OJ C 257, 14.9.2001.
([4]) Texts adopted, item 8.
([5]) OJ L 156, 29.5.1998, p. 108.
([6]) OJ L 191, 7.7.1998, p. 53.

Whereas:

A. 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 1999 reliably reflect the revenue and expenditure for the financial year and the financial situation at the end of the year.

B. The Court of Auditors has examined the underlying transactions mainly on the basis of the documentation available at the Commission in Brussels.

C. The Court of Auditors finds that with certain exceptions these transactions underlying the financial statements are also, taken as a whole, legal and regular.

D. In its resolution of 4 April 2001 the European Parliament postponed the discharge in respect of implementation of the sixth, seventh and eighth European Development Funds for the financial year 1999 in order to examine in greater detail how the Commission and the European Anti-fraud Office (OLAF) were dealing with cases of fraud in connection with the Development Funds, and so as to be able to consider the report by the Commission's Internal audit service on monitoring procedures in connection with structural adjustment aid (budgetary support/counterpart funds),

1. Gives discharge to the Commission in respect of the implementation of the sixth, seventh and eighth European Development Funds for the financial year 1999.

2. Presents its comments in the attached resolution.

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

*The Secretary-General*
Julian PRIESTLEY

*The President*
Nicole FONTAINE