2001 discharge: EC general budget, European Parliament

2002/2102(DEC) - 07/03/2003

PURPOSE : to present the Council recommendation on the discharge to be given to the Commission on the implementation of the Community budget for the financial year 2001 (Other sections). CONTENT : taking account of the observations made by the Court of Auditors in its report on the 2001 financial year, the Council calls on the European Parliament to give a discharge to the Commission in respect of the implementation of the budget (other sections) of the European Community for the financial year 2001. The implementation of the budget calls for a series of commentaries to be made by the Council which should be taken into consideration by the Commission, without delay. The Council is pleased to note the improvement in the presentation and readability of the analysis of budgetary management of certain institutions and urges the others to continue the efforts they have begun. The Council welcomes the fact that the Court considered that the overall results of the checks in the context of the Statement of Assurance had enabled it to ensure that the transactions underlying the financial statements, covered by heading 5 of the financial perspective, were both legal and regular. Like the Court, the Council calls on all the institutions to continue improving the system of compatibility, especially as regards the specific observations concerning application of the rules on the depreciation of buildings, the question of ensuring the reliability of the accounting inventory vis-à-vis the physical inventory, and the recording of advances and payments in the balance sheet accounts as soon as payments are made. The Council agrees with the Court about the need to sign a single contractual document for contracts concluded between the Commission's Legal Service and external lawyers, and it asks the Commission to make quite sure that the relevant tendering provisions are complied with. It should be noted that in light of its recommendation, the Council adopted a series of conclusions concerning the special reports adopted by the Court of Auditors in 2002 (reports concerning the various contentious issues and the implementation of the budget carried out by the Commission).