Basic information

2000/0901(CNS) CNS - Consultation procedure Regulation	Procedure completed
Financial Regulation: implementation procedure (amend. Regulation (Euratom, ECSC, EC) No 3418/93) **Subject** 8.70.02 Financial regulations	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	VAN HULTEN Michiel (PSE)	17/11/2000

Committee for opinion	Rapporteur for opinion	Appointed
BUDG Budgets	DELL'ALBA Gianfranco (TDI)	24/01/2001

Council of the European Union

Council configuration	Meetings	Date
Agriculture and Fisheries	2343	2001-04-24

European Commission

Commission DG	Commissioner
Budget	

Key events

Date	Event	Reference	Summary
15/11/2000	Legislative proposal published	SEC(2000)1890	Summary
15/12/2000	Committee referral announced in Parliament		
26/04/2001	Vote in committee		Summary
26/04/2001	Committee report tabled for plenary, 1st reading/single reading	A5-0154/2001	
15/05/2001	Decision by Parliament	T5-0239/2001	Summary
15/05/2001	Act adopted by Council after consultation of Parliament		
15/05/2001	End of procedure in Parliament		

24/08/2001	Final act published in Official Journal		

Technical information

Procedure reference	2000/0901(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Regulation
Legal basis	Euratom Treaty A 183 EC Treaty (after Amsterdam) EC 279 ECSC Treaty C 078n
Stage reached in procedure	Procedure completed
Committee dossier	CONT/5/13977

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee report tabled for plenary, 1st reading/single reading		A5-0154/2001	26/04/2001	
Text adopted by Parliament, 1st reading/single reading		T5-0239/2001 OJ C 034 07.02.2002, p. 0022-0084 E	15/05/2001	Summary

European Commission

Document type	Reference	Date	Summary
Legislative proposal	SEC(2000)1890	15/11/2000	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	CES0057/2001 OJ C 123 25.04.2001, p. 0079	25/01/2001	

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Final act

Regulation 2001/1687
OJ L 228 24.08.2001, p. 0008

Financial Regulation: implementation procedure (amend. Regulation (Euratom, ECSC, EC) No 3418/93)

2000/0901(CNS) - 15/05/2001 - Text adopted by Parliament, 1st reading/single reading

The European Parliament endorsed, without debate, the report by Mr Michiel Van HULTEN (PES, NI) (by 474 for, 7 against and 10 abstentions) which lays down detailed rules for the implementation of certain provisions of the Financial Regulation of 21 December 1977. However, the text was subject to amendments which concern in particular the raising of the threshold for referral to the ACPC, this should be evaluated by the Internal Audit Service of the Commission and by the Court of Auditors six months after the entry into force of this Regulation. The Commission shall forward these reports to the European Parliament and the Council and shall propose any changes to the Financial Regulation or the implementing rules it considers necessary. Until the evaluation has been completed, the threshold shall be taken to be EUR 200 000.

Financial Regulation: implementation procedure (amend. Regulation (Euratom, ECSC, EC) No 3418/93)

2000/0901(CNS) - 15/11/2000 - Legislative proposal

PURPOSE : to adopt a draft Commission Regulation (EURATOM, ECSC, EC) amending Commission Regulation 3418/93 laying down detailed rules for the implementation of certain provisions of the Financial Regulation of 21 December 1977. CONTENT : in accordance with Article 139 of the Financial Regulation, this draft will be adopted by the Commission in consultation with Parliament and the Council and after obtaining the opinion of the other institutions. As regards the substance, the reasons for the specific amendments can be summarised as follows: - provisions on the evaluation of projects and operations must be introduced to comply with the principles of sound financial management; - all references to the ecu need to be replaced by references to the euro; - the rate of the euro against all the currencies which the institutions use in the implementation of the budget should be determined by the Commission on the basis of the reference exchange rates published by the European Central Bank and not by the Commission's accounting officer; - the notion of "confusion or conflict of interests" in the context of budget implementation needs to be defined and the consequences of any such confusion or spelled out; - the transparency of subcontracted operations must be guaranteed; - a new provision on the validation of payments by the accounting officer should be introduced in view of the development of integrated computer systems; - the procedure for creating imprest accounts and appointing imprest administrators should be amended to give the authorising officer the power of initiative and the accounting officer the power of decision. Imprest administrators must be required to have specific qualifications appropriate to the function; - the principles governing the performance of internal auditing need to be set out; - a number of the provisions in Title VII (Commitment of expenditure) should be amended to ensure that legal commitments correspond to accounting commitments; - the provisions relating to contracts must be grouped together and rationalised to bring them into line with the Council directives; - to ensure that inventories give a true and fair view, the accounts must record changes in value by writing down the value of assets as necessary; - in accordance with the principle of prudence, the accounting officers must also constitute provisions for liabilities and charges; - the provisions to advances in respect of activities conducted by the JRC on behalf of third parties should be deleted since these advances no longer exist since the 1995 budget. The provision relating to the existence of the ACPC-JRC should also be deleted.