Basic information

2001/2108(DEC) DEC - Discharge procedure	Procedure completed
2000 discharge: EC general budget, Committee of the Regions **Subject** 8.70.03.07 Previous discharges	

Key players

European Parliament	**Committee responsible**	**Rapporteur**	**Appointed**
	CONT Budgetary Control	MORGAN Eluned (PSE)	06/11/2001
European Commission	**Commission DG**	**Commissioner**	
	Budget		

Key events

Date	Event	Reference	Summary
27/04/2001	Non-legislative basic document published	SEC(2001)0530	
11/06/2001	Committee referral announced in Parliament		
20/03/2002	Decision by Parliament	A5-0094/2002	
20/03/2002	Vote in committee		
20/03/2002	Committee report tabled for plenary	A5-0094/2002	
09/04/2002	Debate in Parliament		Summary
10/04/2002	Report referred back to committee		
16/04/2002	Vote in committee		
16/04/2002	Committee report tabled for plenary	A5-0113/2002	
25/04/2002	Decision by Parliament	T5-0196/2002	
25/04/2002	End of procedure in Parliament		
17/06/2002	Final act published in Official Journal		

Technical information

Procedure reference	2001/2108(DEC)

Procedure type	DEC - Discharge procedure
Legal basis	Rules of Procedure EP 102
Stage reached in procedure	Procedure completed

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee report tabled for plenary, single reading		A5-0094/2002	20/03/2002	
Committee report tabled for plenary, single reading		A5-0113/2002	16/04/2002	
Text adopted by Parliament, single reading		T5-0196/2002 OJ C 131 05.06.2003, p. 0016-0103 E	25/04/2002	

Council of the EU

Document type	Reference	Date	Summary
Supplementary non-legislative basic document	01649/2002	05/03/2002	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	SEC(2001)0530	27/04/2001	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N5-0617/2001 OJ C 359 15.12.2001, p. 0011-0416	10/10/2001	Summary

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Final act

Budget 2002/0453
OJ L 158 17.06.2002, p. 0066 Summary

2000 discharge: EC general budget, Committee of the Regions

2001/2108(DEC) - 05/03/2002

PURPOSE : presentation of the Council Recommendation on the 2000 discharge procedure (Committee of the Regions). CONTENT : based on the comments contained in the Court of Auditor's report relating to the 2000 financial year, the Council invites the European Parliament to grant the discharge to the Committee of the Regions for the implementation of its budget for 2000. However, a series of comments from the Council must be fully taken into consideration and followed-up without delay (for general details of these comments, please refer to procedure DEC/2001/2104).

2000 discharge: EC general budget, Committee of the Regions

2001/2108(DEC) - 25/04/2002

PURPOSE : to grant the discharge in respect of the implementation of the general budget of the European Union for the 2000 financial year - Section VII - Committee of the Regions. COMMUNITY MEASURE : Decision 2002/453/EC of the European Parliament. CONTENT : with this Decision, the European Parliament grants the discharge to the Council, the Court of Justice, the Court of Auditors, the Economic and Social Committee, the Committee of the Regions and for the first time to the European Ombudsman of their respective budget for the financial year 2000. This decision is accompanied by comments which constitute an integral part of the discharge decision and which are included in the Parliament's opinion (please refer to the summary of the opinion dated 25 April 2002). Please refer to DEC/2001/2104 for details of the discharge procedure for all the European institutions (except the Commission).

2000 discharge: EC general budget, Committee of the Regions

2001/2108(DEC) - 10/10/2001

PURPOSE : to present the Annual Report of the Court of Auditors concerning the financial year 2000. CONTENT : the Annual Report concerning the financial year 2000 focuses on the all the accounts and operations involving administrative expenditure of the European Union's institutions. These appropriations are managed directly by these authorities and are used primarily to pay the salaries, allowances and pensions of persons working for the Community institutions, as well as rent, property purchases and miscellaneous administrative expenditure. The Court has reviewed the information presented in Volumes I to IV of the revenue and expenditure account. Volumes I and III provide a commentary on budgetary management for the year and, in particular, explanations of variations between the initial approved budget and the appropriations finally available, as well as between the appropriations finally available and those utilised. The Court indicates that the general approach adopted by the institutions to the analysis of budgetary management fails to inform readers of the most significant features of expenditure for the year. All of the institutions focus on explaining variances between out turn and the budget, sometimes in great detail. The way they do this is, however, inconsistent both within and between institutions. The analysis often obscures key issues in budgetary management. For the Court, it is desirable for the institutions to provide a more global analysis in the future, focusing on the main trends in expenditure, and the major capital items, as well as offering key measures of economy and efficiency. In view of all the results of its audit, the Court is of the opinion that the transactions underlying the financial statements, taken as a whole, are legal and regular in respect of revenue, commitments and administrative expenditure but declines to provide this assurance in respect The way in which the budget implementation process is split up in terms of place and time thus makes the task of verifying the legality and regularity of all the transactions a particularly complex one. The Commission, which, under Article 274 of the EC Treaty, is responsible for implementing the budget, is dependent on the good cooperation of the national authorities and other bodies involved. This system is characterised by great diversity in terms of the administrative and accounting cultures, traditions and practices involved. of the other payments. In addition, the Court of Auditors has examined the consolidated accounts of the European Communities for the financial year ended 31 December 2000. The accounts consist of the consolidated revenue and expenditure account and balance sheet as well as explanatory notes and are the responsibility of the Commission. The Court is required to provide the Parliament and the Council with a statement of assurance as to the reliability of the accounts and the legality and regularity of the transactions which underlie these accounts. The Court of Auditors observes that the respective balance sheets of the Economic and Social Committee and the Committee of the Regions neither disclose the value of the buildings worth 225 million euro for which they signed long-lease contracts with anoption to purchase in December 2000, nor even the advance of 26 million euro that was paid (which the Commission nevertheless included in the consolidated balance sheet). A formula for apportioning these joint assets between the 2 institutions has still not been determined.

2000 discharge: EC general budget, Committee of the Regions

2001/2108(DEC) - 27/04/2001

PURPOSE : to present the analysis of the financial management of the European Communities for the financial year 2000 (other sections : Committee of the Regions). CONTENT : this document sets out the amount of expenses and the financial report of the other Community institutions (except for the Commission) for the 2000 financial year. It analyses in particular the expenses of the Committee of the Regions which are characterised by the following elements : the 2000 budget was marked by the suppression of the joint organisational structure between the Economic and Social Committee and the Committee of the Regions. These two institutions have therefore budget autonomy with a better visibility of the work of each institution. The implementation of the budget was, therefore, for the first time, distinct. Please refer to procedure reference DEC/2001/2104 which concerns all of the institutions.