Basic information

2002/2103(DEC) DEC - Discharge procedure	Procedure completed
2001 discharge: EC general budget, Council **Subject** 8.70.03.07 Previous discharges	

Key players

European Parliament	**Committee responsible**	**Rapporteur**	**Appointed**
	CONT Budgetary Control	AVILÉS PEREA María Antonia (PPE-DE)	10/09/2002
European Commission	**Commission DG**	**Commissioner**	
	Budget		

Key events

Date	Event	Reference	Summary
30/04/2002	Non-legislative basic document published	SEC(2002)0405	
10/06/2002	Committee referral announced in Parliament		
24/03/2003	Vote in committee		
24/03/2003	Committee report tabled for plenary	A5-0101/2003	
08/04/2003	Decision by Parliament	T5-0151/2003	Summary
08/04/2003	Debate in Parliament		
08/04/2003	End of procedure in Parliament		
12/03/2004	Final act published in Official Journal		

Technical information

Procedure reference	2002/2103(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		A5-0101/2003	24/03/2003	
Text adopted by Parliament, single reading		T5-0151/2003 OJ C 064 12.03.2004, p. 0027-0216 E	08/04/2003	Summary
Council of the EU				
Document type		**Reference**	**Date**	**Summary**
Supplementary non-legislative basic document		01375/2003	07/03/2003	Summary
Supplementary non-legislative basic document		01376/2003	07/03/2003	
European Commission				
Document type		**Reference**	**Date**	**Summary**
Non-legislative basic document		SEC(2002)0405	30/04/2002	Summary
Other institutions and bodies				
Institution/body	**Document type**	**Reference**	**Date**	**Summary**
CofA	Court of Auditors: opinion, report	N5-0538/2002 OJ C 295 28.11.2002, p. 0001-0288	10/10/2002	Summary

Additional information		
Source	**Document**	**Date**
European Commission	EUR-Lex	

Final act	
Budget 2003/0410 OJ L 148 16.06.2003, p. 0042-0042	Summary

2001 discharge: EC general budget, Council

2002/2103(DEC) - 08/04/2003 - Text adopted by Parliament, single reading

By adopting the report by María Antonia AVILES PEREA (EPP-ED, E), the European Parliament granted discharge to the Council for the 2001 financial year (please refer to the document dated 24/03/2003). It should be stated that the Parliament deplores the fact that, despite the Council's acceptance of the Court of Auditors' recommendations and the Council's intention to adopt the necessary measures to rectify the shortcomings which

had already become apparent in previous years, those shortcomings go on recurring and there is continual contravention of basic principles of budgetary management, such as the annuality principle. More specifically as regards the Common foreign and security policy (CFSP), Parliament urges the Council to establish clear rules on remuneration and salary-related costs for special representatives and office staff and on the production of reports, audits and evaluations. Lastly, it regrets that in its replies to the questionnaire7 the Council was unable to give more than a cursory response to the request by the Committee on Budgetary Control for an explanation of the budgetary aspects of the common foreign and security policy (CFSP).

2001 discharge: EC general budget, Council

2002/2103(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-α-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).

2001 discharge: EC general budget, Council

2002/2103(DEC) - 10/10/2002

PURPOSE : to present the Court of Auditor's Annual report on the implementation of the budget and other Community institutions for the financial year 2001 (Council). CONTENT : the annual report from the Court of Auditors relating to the financial year 2001 concentrates on the entire Community budget, including the operational appropriations for the other 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 published by the Commission. Volumes I and III provide a commentary on budgetary management for the year and, in particular, explanations of variations between the approved budget and the appropriations finally available, as well as between the appropriations finally available and those utilised. This review sought to identify any significant variations for which explanations are not provided and to identify any explanation that might be considered misleading. The review did not reveal any such case. It should be noted that in response to the Court's observations of the Annual Report concerning the financial year 2000, the Commission and the Parliament have improved the presentation and user-friendliness of their analysis of budgetary management. In particular, the Commission has provided some global analysis and has introduced a more logical and consistent presentation between chapters and the Parliament has given factual information about the results achieved with the budgetary appropriation used. However, institutions other than the Commission continue to focus on describing changes in levels of appropriations during the year and on commitment made and not on the differences between sums committed and sums paid. It is still the Court's opinion that it would be desirable for all the institutions to provide a more global analysis of their budgetary management which highlights and explains trends over time in expenditure and the funding of major capital items, and which offers key measures of economy and efficiency. The Council used EUR 1.4 million of budget item 2501 (Meeting in general) to pay expenditure actually incurred in 2000 but not paid in that year because the budgetary appropriations for 2000 had already been used up. For a similar reason, expenditure for the same kind incurred in 2001 for an amount of EUR 1.84 million has been paid in 2002 using appropriations of the 2002 budget. According to the Court, this does not conform to the principle of annuality of the Financial Regulation. Where initial budgetary appropriations prove to be insufficient, they should be increased through transfers or supplementary budgets. As regards the reliability of the accounts, the Court states that the Council has completed the physical inventory in its reply to the Court's previous report (DEC/2001/2104). However, the problem of reliability of the accounting inventory that it was meant to resolve that, in fact not been resolved. Unexplained difference between physical inventory and the accounting inventory continue to exist, with the result of the value of the balance sheet subheading B, C and D of the heading'tangible fixed assets' may be overestimated by about EUR 0.9 million. Lastly, the Court states that except for the minor findings mentioned above, the audit of the reliability of the accounts did not reveal any evidence of misstatements considered material to the consolidated accounts of the European Communities.

2001 discharge: EC general budget, Council

2002/2103(DEC) - 30/04/2002

PURPOSE : to present the revenue and expenditure account and the balance sheet relating to the activities of the 2001 budget (Council). CONTENT : this document presents the amount of expenditure and the balance sheet of the other institutions of the Union (except the Commission) for the financial year 2001, in particular for the Council). The document shows that the Council's 2001 budget amounts to EUR 377.068.000 that is a limit of 98.98%. The year 2001 was marked by activities linked to the setting up of necessary structures to confront the new areas of competence stemming from both the Feira and the Nice Council conclusions, in particular in the field of common European security and defence policy (CESDP). In order to deal with

this expenditure, the General Secretariat was obliged to ask for a supplementary and amending budget (SAB 2/2001) of a total amount of EUR 9.846 million. The strengthening of the Council's Secretariat General is marked by the increase to 51 posts (of politico-military expertise jobs with a view to the setting up of a civil structure, its task being to deal with civil aspects of management crisis and to assist the relevant organisations of the CESDP) and jobs in related services, in particular, the security service, communications and computing, which are in charge of supporting the entire structure. In addition, the SAB 2/2001 has enabled the costs of the infrastructure to be covered, more particularly telecommunications and information security as well as the seconded experts' expenses.

2001 discharge: EC general budget, Council

2002/2103(DEC) - 08/04/2003 - Final act

PURPOSE : to grant discharge to the Council on the implementation of the European Union general budget for the financial year 2001. COMMUNITY MEASURE : Decision 2003/410/EC of the European Parliament concerning discharge in respect of the implementation of the general budget of the European Union for the financial year 2001 (Section II - Council). CONTENT : with the present decision, the European Parliament grants the Council's Secretary-General discharge in respect of the implementation of the budget for the 2001 financial year (operational expenditure). This decision is accompanied by a series of comments which complete the discharge decision. These comments are included in the Parliament's opinion (please refer to the summary of the European Parliament's resolution dated 8 April 2003).