Basic information

2002/2105(DEC) DEC - Discharge procedure	Procedure completed
2001 discharge: EC general budget, Court of Auditors **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
Council of the European Union	**Council configuration**	**Meetings**	**Date**
	Economic and Financial Affairs ECOFIN	2471	2002-12-03
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		
03/12/2002	Debate in Council		
24/03/2003	Vote in committee		
24/03/2003	Committee report tabled for plenary	A5-0101/2003	
08/04/2003	Decision by Parliament	T5-0153/2003	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	2002/2105(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		T5-0153/2003 OJ C 064 12.03.2004, p. 0027-0221 E	08/04/2003	Summary

Council of the EU

Document type	Reference	Date	Summary
Supplementary non-legislative basic document	01375/2003	07/03/2003	
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 2003/0412
OJ L 148 16.06.2003, p. 0049-0049 Summary

2001 discharge: EC general budget, Court of Auditors

2002/2105(DEC) - 08/04/2003 - Text adopted by Parliament, single reading

The Parliament adopted the report by María Antonia AVILES PEREA (EPP-ED, Spain) and grants discharge to the Secretary-General of the Court of Auditors in respect of the implementation of the budget for the 2001 financial year. The Parliament commends the promptness of the Court of Auditors in making its public presentation of its 2001 annual report. It requests however that that in future chapter 7 of the annual report (administrative expenditure) be extended so as to give the reader an overall picture of the situation within the various Institutions in this sector; repeats its request to the Court for a separate statement of assurance for each Institution or, failing that, a separate certificate or assessment of regularity/conformity for each Institution, possibly reflecting the annual activity reports of the authorising officers by delegation. Parliament welcomes the efforts undertaken by the Court of Auditors to make the Statement of Assurance (DAS) an instrument with measurable indicators allowing an assessment to be carried out of progress in financial control and management over time; considers nevertheless that the DAS should allow a distinction to be made between, on the one hand, management aspects where improvements have been noted and, on the other, those for which action plans should be established to rectify shortcomings; expects the reformed DAS methodology to be effective for the 2003 discharge exercise. The Court of Auditors is called upon to adapt the DAS so as to make it an instrument enabling the discharge and budgetary authorities to compare and monitor progress in financial management and control over time, preferably in a quantified manner. Parliament also calls on the Court of Auditors, the Commission and the Member States to develop and introduce a single audit model in order to further improve and rationalise audit and reporting activities. Concerning the staffing policy, the Parliament is pleased that, despite awarding six ad personam promotions, the Court of Auditors has decided to limit them to very exceptional and particularly deserving cases; rejects, however, the principle of ad personam promotions. It notes the difficulties experienced by the Court of Auditors in recruiting and retaining professionally qualified staff and the estimate by the Court's Secretary-General that it will require (in addition to the posts within each of the 10 new "cabinets") 60 additional auditors, 22 additional administrative staff as well as linguistic staff. Parliament also notes with concern that during 2002 a total of 17 officials amongst its audit staff left the Court, in part because of insufficient promotion possibilities. Parliament reiterates its for publication of the declarations of the financial interests of Members of the Court of Auditors and it expects the Members of the Institutions to repay the costs incurred if they use the official cars with which they have been provided for non-official purposes. It asks the Court of Auditors to forward to Parliament by 30 June 2003 a report on the rules it has issued in this respect and on the amounts paid by Members in 2001 and 2002.

2001 discharge: EC general budget, Court of Auditors

2002/2105(DEC) - 08/04/2003 - Final act

PURPOSE : to grant discharge to the Court of Auditors on the implementation of the European Union general budget for the financial year 2001. COMMUNITY MEASURE : Decision 2003/412/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 V - Court of Auditors). CONTENT : with the present decision, the European Parliament grants discharge to the Secretary-General of the Court of Auditors in respect of the implementation of the budget for the 2001 financial year. 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).

2001 discharge: EC general budget, Court of Auditors

2002/2105(DEC) - 30/04/2002

PURPOSE : to present the balance sheets and the revenue and expenditure accounts concerning the implementation of the 2001 budget : Section V - Court of Auditors. CONTENT : this document presents the amount of expenditure and the balance sheets of the other institutions of the Union (except the Commission) for 2001. It highlights, in particular, the expenditure of the Court of Auditors. The Court's 2001 budget was 73.386.100 EUR incurring a height of 98,07%. The payments on outstanding commitments to be transferred to the following financial year represent 14,52% of the total. The 2001 budget of the Court of Auditors highlights the following elements: 1) mission expenses : an increase of 5,26% compared to 2000 : in 2001, the average cost of the missions undertaken by auditors has increased at a good pace (an increase of 16% in the per diem cost of a mission) which justifies the increase for the financial year; 2) staffing costs : part of the staffing expenditure entitled "staff on active duty" was not utilised (EUR 1,4 million) due to the delay in the organisation of a competition. Certain positions were therefore still vacant during the entire year; 3) real estate : the Court is currently building an extension to its main building in Luxembourg. Work started during 2001 and an amount of EUR 4,14 million was transferred to a bank account guaranteed at EUR 10 million for the duration of the project. There was also a large transfer of appropriations at the end of the financial year to chapter 20 ("Property investment") in order to assign the funds not utilised from the 2001 budget to the construction of above mentioned building.

2001 discharge: EC general budget, Court of Auditors

2002/2105(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 (Court of Auditors). 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. More specifically, as regards the Court of Auditors, the annual report states that no observations arose from the audit of the Court of Auditors' balance sheet as regards the reliability and the legality.