Basic information

2002/2106(DEC) DEC - Discharge procedure	Procedure completed
2001 discharge: EC general budget, Economic and Social Committee ESC **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	T5-0154/2003	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	2002/2106(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		T5-0154/2003 OJ C 064 12.03.2004, p. 0027-0225 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 2003/0413 OJ L 148 16.06.2003, p. 0054-0054	Summary

2001 discharge: EC general budget, Economic and Social Committee ESC

2002/2106(DEC) - 30/04/2002

PURPOSE : to present the balance sheets and the revenue and expenditure accounts relating to the implementation of the 2001 budget : Section VI - Economic and Social Committee (ESC). CONTENT : this document presents the revenue and 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 Economic and Social Committee. The 2001 budget for the ESC was EUR 78 million incurring a height of 94.2%. If the request for a non-automatic carryover introduced by the budget authority is accepted in order to anticipate the payment of the lease charges due for the Belliard building, the rate of implementation would increase to 96.5%. The 2001 budget for this institution was marked by the following elements: - new budget system : 2001 was a the first year during which the new general accounting system, introduced in 2000, was used during an entire financial year; - inter-institutional co-operation: in 2001 the ESC ensured technical assistance to some other agencies, in particular the European Agency for the Reconstruction of Kosovo which benefited from the ESC's know-how and also of the Agency for the Health and Safety at Work in Bilbao. The other significant issues to be remembered from the 2001 budgetary implementation concerns certain expenses such as staff training and translation whose expenditure had already been committed within what was provided. Lastly, the document mainly gives precise details on the non-fulfilment of several expenses relating to the management of the ESC's building, caused by the delay of the restoration of the Belliard building or by the important modifications to be made to the work structure (in particular the Montoyer building).

2001 discharge: EC general budget, Economic and Social Committee ESC

2002/2106(DEC) - 08/04/2003 - Final act

PURPOSE : to grant discharge to the Economic and Social Committee on the implementation of the European Union general budget for the financial year 2001. COMMUNITY MEASURE : Decision 2003/413/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 VI - Economic and Social Committee). CONTENT : with the present decision, the European Parliament grants discharge to the Secretary-General of the Economic and Social Committee 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, Economic and Social Committee ESC

2002/2106(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 (Economic and Social Committee and the Committee of the Regions). 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 expenditure of the Economic and Social Committee, the Court recalls that according to generally accepted accounting practices, land should not be depreciated. Contrary to this principle, accumulated depreciation on the land of the Montoyer building has been included in the ESC accounts. It should be noted that the reliability of the value of the heading 'other tangible fixed assets' cannot be guaranteed as no physical inventory has been conducted since 1998. The heading also includes items that have been disposed of without the required writing-off procedure having been properly completed. Consequently, the Court believes 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, Economic and Social Committee ESC

2002/2106(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 Economic and Social Committee in respect of the implementation of the budget for the 2001 financial year. Parliament has recorded its comments in the accompanying resolution. The Parliament welcomes the progress recorded by the Economic and Social Committee in introducing the independent internal auditor and financial irregularities panel as required by the new Financial Regulation and stresses the need for vigilance on the part of the Economic and Social Committee's internal auditor when examining systems and on the part of the officials ("verifiers") responsible for checking transactions in the light of the problems identified by previous discharge reports. Parliament requests the Economic and Social Committee to supply the discharge authority with a copy of its internal rules governing the implementation of its budget, as soon as they have been adopted, together with the charter of its internal auditor. On the other hand, the Parliament regrets the fact that, contrary to accounting practices, depreciation in respect of the land for the Montoyer Building has been included in both committees' balance sheets. In line with the Court of Auditors' recommendations, Parliament expects depreciation to be accounted for correctly in the accounts for the financial year 2002. Parliament notes the statement that the Belliard building renovation project remains on schedule in terms of both timing and quality and it asks the two committees nonetheless to submit to the discharge authority by 1 July 2003 a report on the state of progress with regard to invitations to tender for the fitting-out of meeting rooms and containing an assessment of the Belliard project to date from the standpoint of sound financial management. It calls on the members of the European Convention to

reflect on the efficiency and significance of the Economic and Social Committee in the context of the 300 existing consultative bodies and committees configured around the Commission, to note the overlapping and duplication of work and to take steps to ensure that this does not continue.