


# Procedure file

| Basic information                            |                                |                     |
|----------------------------------------------|--------------------------------|---------------------|
| DEC - Discharge procedure                    | <a href="#">2001/2109(DEC)</a> | Procedure completed |
| 2000 discharge: EC general budget, Ombudsman |                                |                     |
| Subject<br>8.70.03.07 Previous discharges    |                                |                     |

| Key players         |                                         |                                   |            |
|---------------------|-----------------------------------------|-----------------------------------|------------|
| European Parliament | Committee responsible                   | Rapporteur                        | Appointed  |
|                     | <b>CONT</b> Budgetary Control           | PSE <a href="#">MORGAN Eluned</a> | 06/11/2001 |
| European Commission | Commission DG<br><a href="#">Budget</a> | Commissioner                      |            |

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

| Technical information |                           |
|-----------------------|---------------------------|
| Procedure reference   | 2001/2109(DEC)            |
| Procedure type        | DEC - Discharge procedure |
| Legal basis           | Rules of Procedure EP 100 |

| Stage reached in procedure                          | Procedure completed                                                                               |
|-----------------------------------------------------|---------------------------------------------------------------------------------------------------|
| <b>Documentation gateway</b>                        |                                                                                                   |
| Non-legislative basic document                      | SEC(2001)0530 , 27/04/2001 EC Summary                                                             |
| Court of Auditors: opinion, report                  | N5-0617/2001<br><a href="#">OJ C 359 15.12.2001, p. 0011-0416</a> 10/10/2001 CofA Summary         |
| Supplementary non-legislative basic document        | <a href="#">01649/2002</a> 05/03/2002 CSL Summary                                                 |
| Committee report tabled for plenary, single reading | <a href="#">A5-0094/2002</a> 20/03/2002 EP                                                        |
| Committee report tabled for plenary, single reading | <a href="#">A5-0113/2002</a> 16/04/2002 EP                                                        |
| Text adopted by Parliament, single reading          | <a href="#">T5-0196/2002</a><br><a href="#">OJ C 131 05.06.2003, p. 0016-0103 E</a> 25/04/2002 EP |

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| <b>Final act</b>                                                                        |
| <a href="#">Budget 2002/453</a><br><a href="#">OJ L 158 17.06.2002, p. 0066</a> Summary |

## 2000 discharge: EC general budget, Ombudsman

PURPOSE : to present the analysis of the financial management of the European Communities for the financial year 2000 (other sections : Ombudsman). 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 Ombudsman which are characterised by the following elements : it analysis in particular the expenditure of the first budget split from that of the Parliament with as a consequence a greater visibility of this institution's expenditure. Please refer to procedure reference DEC/2001/2104 which concerns all of the institutions. ?

## 2000 discharge: EC general budget, Ombudsman

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.?

## 2000 discharge: EC general budget, Ombudsman

PURPOSE : presentation of the Council Recommendation on the 2000 discharge procedure (Ombudsman). 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 Ombudsman 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, Ombudsman

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Following a proposal from the EPP-ED, the Parliament decided, by a show of hands (and not by recorded vote), to send the report by Mrs Eluned MORGAN (PES, UK) back to the budgetary control committee. The committee should take into consideration the practical results of the Council's promises. The Council should provide information concerning the expenditure relating to foreign affairs and defence policy before the end of this week. In favour of this commitment by the Council, the rapporteur was ready to waive the discharge report to benefit from a more general proposal aiming to promote the examination, by the Council, and by the Parliament of their respective budgetary sections. The EPP-ED group did not, however, agree with the rapporteur's decision. Consequently, following speeches from Mr Jean-Louis BOURLANGES (EPP-ED, F) and Mrs Maria Antonio AVILES PEREA (EPP-ED, Sp), the plenary session preferred to send the report back to the committee in order to carefully examine this question. Following the votes, the President of the Parliament called on the COCUBU to present a revised report at the second April plenary session in Brussels. He added that the perspective of an interinstitutional battle was not a constructive idea.?

## 2000 discharge: EC general budget, Ombudsman

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PURPOSE : to grant the discharge in respect of the implementation of the general budget of the European Union for the 2000 financial year - Section VIII - Ombudsman. 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 budgets 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).?