


Procedure file

| Basic information | | |
|-------------------------------------------------------|--------------------------------|---------------------|
| DEC - Discharge procedure | 2002/2108(DEC) | Procedure completed |
| 2001 discharge: EC general budget, European Ombudsman | | |
| Subject 8.70.03.07 Previous discharges | | |

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

| Key events | | | |
|------------|--------------------------------------------|---------------------------------------------------------------------------------------|---------|
| 30/04/2002 | Non-legislative basic document published | SEC(2002)0405 | Summary |
| 10/06/2002 | Committee referral announced in Parliament | | |
| 24/03/2003 | Vote in committee | | Summary |
| 24/03/2003 | Committee report tabled for plenary | A5-0101/2003 | |
| 08/04/2003 | Debate in Parliament |  | |
| 08/04/2003 | Decision by Parliament | T5-0156/2003 | Summary |
| 08/04/2003 | End of procedure in Parliament | | |
| 12/03/2004 | Final act published in Official Journal | | |

| Technical information | |
|----------------------------|---------------------------|
| Procedure reference | 2002/2108(DEC) |
| Procedure type | DEC - Discharge procedure |
| Legal basis | Rules of Procedure EP 100 |
| Stage reached in procedure | Procedure completed |
| Committee dossier | CONT/5/16588 |

| Documentation gateway | | | | | |
|-----------------------------------------------------|--|---------------------------------------------------------------------|------------|------|---------|
| Non-legislative basic document | | SEC(2002)0405 | 30/04/2002 | EC | Summary |
| Court of Auditors: opinion, report | | N5-0538/2002 OJ C 295 28.11.2002, p. 0001-0288 | 10/10/2002 | CofA | Summary |
| Supplementary non-legislative basic document | | 01375/2003 | 07/03/2003 | CSL | |
| Supplementary non-legislative basic document | | 01376/2003 | 07/03/2003 | CSL | |
| Committee report tabled for plenary, single reading | | A5-0101/2003 | 24/03/2003 | EP | |
| Text adopted by Parliament, single reading | | T5-0156/2003 OJ C 064 12.03.2004, p. 0027-0230 E | 08/04/2003 | EP | Summary |

| Final act | |
|--------------------------------------------------------------------------------------|---------|
| Budget 2003/415 OJ L 148 16.06.2003, p. 0059-0059 | Summary |

2001 discharge: EC general budget, European Ombudsman

PURPOSE : to present the balance sheets and the revenue and expenditure accounts concerning the implementation of the 2001 budget : Ombudsman. **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 second budget of the Ombudsman since the separation of its budget from that of the European Parliament. The budget appropriations for 2001 amount to EUR 3.902.316 against EUR 3.914.584 in 2000. This budget amounts to 92.62%. It is characterised firstly by a definite improvement of carryover appropriations (around -10% in 2001) in comparison to the carry over appropriations of the previous financial year. It is also marked by the increase in personnel and also by the hiring of auxiliary staff. The increase in the Ombudsman's workload and the necessity to deal with an increasing number of complaints explains the need for additional staff. The development of the Ombudsman's annual report also implies an important workload and heavy financial investment (notably for translation). It is for this reason that it has been decided not to publish the report in the Official Journal but rather to make it available for consultation on the Internet (via the Ombudsman's site). Lastly, under-estimation of mission costs and meetings should be noted.?

2001 discharge: EC general budget, European Ombudsman

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 (Ombudsman). **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 Ombudsman, the annual report makes no observation concerning the regularity and legality of the underlying activities.?

2001 discharge: EC general budget, European Ombudsman

The committee adopted the report by María Antonia AVILES PEREA (EPP-ED, E) which recommended granting discharge to the Council for the 2001 financial year. In its accompanying resolution, it welcomed the spirit of cooperation displayed by the Council in that it had provided prompt replies to the administrative aspects of the questionnaire submitted by the committee. At the same time, however, the report criticised the Council for its apparent reluctance to supply the discharge authority with the annual reports by its authorising officers. The committee also

urged the Council to adopt the same rules on mobility for high officials as those adopted by the Commission and to increase the proportion of women in senior positions. Turning to the Common Foreign and Security Policy (CFSP), the report urged the Council to establish clear rules on remuneration and salary-related costs for special representatives and office staff. Moreover, noting that a substantial part of the Council's budget was now spent on activities in the fields of foreign affairs, security, defence policy, justice and home affairs, expenditure for which was not currently subjected to the same close scrutiny as the administrative and operational expenditure of the other institutions, it criticised the cursory response given by the Council to the request for an explanation of the budgetary aspects of the CFSP. The committee issued a reminder of the Court of Auditor's recommendation in its 2001 special report, namely, that Parliament, Council and Commission should "adopt at interinstitutional level clear operational principles and arrangements with regard to the Commission's and the Council's roles in the implementation of the CFSP and that the financing of the CFSP actions should be managed in a more transparent manner".?

2001 discharge: EC general budget, European Ombudsman

The Parliament adopted the report by María Antonia AVILES PEREA (EPP-ED, Spain) and grants discharge to the Ombudsman in respect of the implementation of the budget for the 2001 financial year. Parliament records its comments in an accompanying resolution. Parliament congratulates the Ombudsman on the volume and the quality of work carried out in 2001. It highlights the fact that the analysis of the complaints shows that 77% of them led to an inquiry against the Commission and that, in most cases, a lack of transparency was involved. Parliament notes with satisfaction the steady improvement in the level of budget execution from 75.72% of appropriations in 1997 to 91.24% in 2001 and 98.18% (estimated) in 2002 and the concomitant rise in the utilisation rate of appropriations carried forward from one year to the next. Lastly, Parliament welcomes the cooperation agreements between the Ombudsman and the European Parliament in administrative and financial matters.?

2001 discharge: EC general budget, European Ombudsman

PURPOSE : to grant discharge to the Ombudsman on the implementation of the European Union general budget for the financial year 2001. COMMUNITY MEASURE : Decision 2003/415/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 VIII - Ombudsman). CONTENT : with the present decision, the European Parliament grants discharge to the Ombudsman 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).?