


Procedure file

Basic information		
DEC - Discharge procedure	2003/2212(DEC)	Procedure completed
2002 discharge: EC general budget, Council		
Subject 8.70.03.07 Previous discharges		

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	CONT Budgetary Control	PPE-DE STAUNER Gabriele	10/09/2002
European Commission	Commission DG Budget	Commissioner	

Key events			
13/05/2003	Non-legislative basic document published	N5-0034/2003	Summary
25/02/2004	Committee referral announced in Parliament		
29/03/2004	Vote in committee		Summary
29/03/2004	Committee report tabled for plenary	A5-0228/2004	
20/04/2004	Debate in Parliament		
21/04/2004	Decision by Parliament	T5-0339/2004	Summary
21/04/2004	End of procedure in Parliament		
21/04/2004	Final act published in Official Journal		

Technical information	
Procedure reference	2003/2212(DEC)
Procedure type	DEC - Discharge procedure
Legal basis	Rules of Procedure EP 100
Stage reached in procedure	Procedure completed

Documentation gateway					
Non-legislative basic document		N5-0034/2003	13/05/2003	CSL	Summary

Court of Auditors: opinion, report		N5-0019/2003 OJ C 286 28.11.2003, p. 0325-0361	08/10/2003	CofA	Summary
Committee report tabled for plenary, single reading		A5-0228/2004	29/03/2004	EP	
Text adopted by Parliament, single reading		T5-0339/2004 OJ C 104 30.04.2004, p. 0424-0688 E	21/04/2004	EP	Summary

Final act

[Budget 2004/723](#)
[OJ L 330 04.11.2004, p. 0137-0137](#) Summary

2002 discharge: EC general budget, Council

PURPOSE : to grant discharge to the Council for the financial year 2002.

LEGISLATIVE ACT : Decision 2004/723/EC of the European Parliament concerning discharge in respect of the implementation of the general budget of the European Union for the 2002 financial year - Section II- Council.

CONTENT : with this present Decision, the European Parliament gives discharge to the Secretary-General of the Council in respect of the implementation of the budget for the 2002 financial year (operational expenditure).

This Decision is in conformity with the European Parliament's resolution approved on 21 April 2004 and which is accompanied by a series of which complete the discharge decision (please refer to the summary of the opinion).

2002 discharge: EC general budget, Council

In adopting the report by Gabriele STAUNER (EPP-ED, D), the European Parliament has voted to grant discharge to the Secretary-General of the Council in respect of the implementation of the budget for the 2002 financial year (operational expenditure). In an accompanying resolution, the Parliament underlines the need for a more comprehensive exchange of information between the Council and the European Parliament and welcomes therefore the Council's readiness to hold an informal dialogue between the two Institutions prior to the discharge procedure. It is pointed out that the Committee on Budgetary Control asked the Council to forward the following documents to it: a list of contracts concluded with third parties, the complete documentation for the contract with the largest financial impact, the provisions governing the use of official cars, and the Financial Controller's reports. Parliament notes, and finds unacceptable, the reply given by the chairman of the Committee of Permanent Representatives on 11 December 2003 to the questionnaire sent by the Committee on Budgetary Control on 26 November 2003: 'The questions raised in your questionnaire under the heading General Questions to all Institutions are not directly related to the accounts of the Council over the year 2002 or to the annual report of the Court of Auditors concerning that year. The Council's position is that these questions go beyond the scope of the discharge procedure'. Furthermore, Parliament notes that the Court of Auditors' annual report for 2002 contains general comments on administrative expenditure by the Community institutions, but no specific comments whatever on the Council's budget. It welcomes the announcement by the Court of Auditors that its next annual report will contain comments on administrative expenditure for each Community institution. Parliament stresses that its request for information to the Council is fully in line with the provisions of the Financial Regulation (in particular Articles 146 and 182). The Council is called upon to respond to the questionnaire submitted by the Committee on Budgetary Control no later than 1 July 2004. Moreover, Parliament notes that as from next year the Council will forward to the European Parliament a report summarising the number and type of internal audits carried out, the recommendations made and the action taken on those recommendations. Parliament requests information on the measures taken by the Council in 2002 to improve the analysis of its financial management. It points out that in 2001 there were differences between the physical and accounting inventories and asks whether that shortcoming has been rectified. Lastly, it would like the Court of Auditors to pay appropriate attention to verifying financial management and the inventory within the Council's 2003 budget. It also welcomes the joint declaration by the Council, the Commission and Parliament of 25 November 2002 on the prior notification of Parliament in the decision-taking process on the Common Foreign and Security Policy (CFSP), and asks how this has been reflected in practical cooperation. It draws attention to the recommendation by the Court of Auditors in its Special Report No 13/2001 on the management of the Common Foreign and Security Policy on the basis of its audit findings that Parliament, the Council and the Commission should lay down clear operational principles and rules at interinstitutional level with regard to the role of the Commission and of the Council in CFSP implementation and that the financing of CFSP actions should be made more transparent.?