

EUROPEAN PARLIAMENT

1999



2004

Session document

FINAL
A5-0101/2003

31 March 2003

REV1

REPORT

concerning discharge in respect of the implementation of the general budget of the European Union for the 2001 financial year

Section II – Council (SEC(2002) 405 – C5-0243/2002 – 2002/2103(DEC))

Section IV - Court of Justice (SEC(2002) 405 – C5-0244/2002 – 2002/2104(DEC))

Section V - Court of Auditors (SEC(2002) 405 – C5-0245/2002 – 2002/2105(DEC))

Section VI - Economic and Social Committee (SEC(2002) 405 – C5-0246/2002 – 2002/2106(DEC))

Section VII - Committee of the Regions (SEC(2002) 405 – C5-0247/2002 – 2002/2107(DEC))

Section VIII - Ombudsman(SEC(2002) 405 – C5-0248/2002 – 2002/2108(DEC))

Committee on Budgetary Control

Rapporteur: María Antonia Avilés Perea

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PROCEDURAL PAGE

On 30 April 2002 the Commission forwarded to Parliament, pursuant to Article 275 of the EC Treaty, the revenue and expenditure account and balance sheet for the budget for the 2001 financial year (SEC(2002) 405 – 2002/2103(DEC) – 2002/2104(DEC) -2002/2105(DEC) - 2002/2106(DEC) - 2002/2107(DEC) - 2002/2108(DEC)).

At the sitting of 10 June 2002 the President of Parliament announced that he had referred this document to the Committee on Budgetary Control as the committee responsible and all other committees for their opinions (C5-0243/2002, C5-0244/2002, C5-0245/2002, C5-0246/2002, C5-0247/2002, C5-0248/2002).

On 4 November 2002 the European Court of Auditors forwarded to Parliament its Annual Report concerning the financial year 2001.

At the sitting of 18 November 2002 the President of Parliament announced that he had referred this report to the Committee on Budgetary Control as the committee responsible (C5-0538/2002).

On 10 March 2003 the Council forwarded to Parliament its recommendation concerning the discharge to be given in respect of the European Union general budget for the 2001 financial year.

At the sitting of 13 March 2003 the President of Parliament announced that he had referred this document to the Committee on Budgetary Control (C5-0087/2003).

At its meeting of 10 September 2002 the Committee on Budgetary Control confirmed the appointment of María Antonia Avilés Perea as rapporteur.

The Committee on Budgetary Control considered the draft report at its meetings of 19 February 2003, 10 March 2003, 19 March 2003 and 24 March 2003.

At its meeting of 19 March 2003, it adopted:

1. the proposal for a decision concerning discharge in respect of the implementation of the general budget of the European Union for the 2001 financial year - Section II - Council by 9 votes to 8, with 0 abstention;
2. the motion for a resolution concerning discharge in respect of the implementation of the general budget of the European Union for the 2001 financial year - Section II - Council by 16 votes to 2, with 0 abstention;
3. the proposal for a decision concerning discharge in respect of the implementation of the general budget of the European Union for the 2001 financial year - Section IV - Court of Justice by 16 votes to 2, with 0 abstention;
4. the motion for a resolution concerning discharge in respect of the implementation of the general budget of the European Union for the 2001 financial year - Section IV - Court of Justice by 16 votes to 2, with 0 abstention;

5. the proposal for a decision concerning discharge in respect of the implementation of the general budget of the European Union for the 2001 financial year - Section V - Court of Auditors by 16 votes to 2, with 0 abstention;

6. the motion for a resolution concerning discharge in respect of the implementation of the general budget of the European Union for the 2001 financial year - Section V - Court of Auditors by 16 votes to 2, with 0 abstention;

7. the proposal for a decision concerning discharge in respect of the implementation of the general budget of the European Union for the 2001 financial year - Section VI - Economic and Social Committee by 15 votes to 3, with 0 abstention;

8. the motion for a resolution concerning discharge in respect of the implementation of the general budget of the European Union for the 2001 financial year - Section VI - Economic and Social Committee by 16 votes to 2, with 0 abstention;

11. the proposal for a decision concerning discharge in respect of the implementation of the general budget of the European Union for the 2001 financial year - Section VIII - Ombudsman by 16 votes to 2, with 0 abstention;

12. the motion for a resolution concerning discharge in respect of the implementation of the general budget of the European Union for the 2001 financial year - Section VIII - Ombudsman by 16 votes to 2, with 0 abstention;

The following were present for the vote: Diemut R. Theato, chairman; Herbert Bösch, 1st vice-chairman; Freddy Blak, 3rd vice-chairman; María Antonia Avilés Perea, rapporteur; Juan José Bayona de Perogordo, Christopher Heaton-Harris, Helmut Kuhne, Brigitte Langenhagen, John Joseph McCartin (for Generoso Andria), Emmanouil Mastorakis (for Paulo Casaca), Eluned Morgan, Jan Mulder (for Antonio Di Pietro), Ole Sørensen, Bart Staes, Gabriele Stauner, Jeffrey William Titford, Rijk van Dam, Michiel van Hulten.

At its meeting of 24 March 2003, it adopted:

9. the proposal for a decision concerning discharge in respect of the implementation of the general budget of the European Union for the 2001 financial year - Section VII - Committee of the Regions unanimously;

10. the motion for a resolution concerning discharge in respect of the implementation of the general budget of the European Union for the 2001 financial year - Section VII - Committee of the Regions unanimously.

The following were present for the vote: Diemut R. Theato, chairman; Herbert Bösch, 1st vice-chairman; Paulo Casaca, 2nd vice-chairman; Freddy Blak, 3rd vice-chairman; María Antonia Avilés Perea, rapporteur; Generoso Andria, Juan José Bayona de Perogordo, Gianfranco Dell'Alba, Christopher Heaton-Harris, Helmut Kuhne, John Joseph McCartin (for Brigitte Langenhagen), Eluned Morgan, Heide Rühle (for Bart Staes), Ole Sørensen, Gabriele Stauner, Rijk van Dam, Michiel van Hulten, Kyösti Tapio Virrankoski (for Antonio Di Pietro).

The report was tabled on 31 March 2003.

PROPOSAL FOR A DECISION

1. Decision of the European Parliament concerning discharge in respect of the implementation of the general budget of the European Union for the 2001 financial year

Section II - Council

(SEC (2002) 405 - C5-0243/2002 - 2002/2103(DEC))

The European Parliament,

- having regard to the Revenue and Expenditure Account and Balance Sheet in respect of the financial year 2001 (SEC(2002) 405 – C5-0243/2002),
 - having regard to the annual report of the European Court of Auditors for the 2001 financial year, together with the replies of the institutions (C5-0538/2002),¹
 - having regard to the Statement of Assurance as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the European Court of Auditors pursuant to Article 248 of the EC Treaty (C5-0538/2002),
 - having regard to the Council's recommendation of 7 March 2003, (C5-0087/2003),²
 - having regard to Articles 272(10) and 275 of the EC Treaty,
 - having regard to Article 22(2) and (3) of the Financial Regulation of 21 December 1977³ and Article 50 of the recast Financial Regulation of 25 June 2002,⁴
 - having regard to Rule 93a of its Rules of Procedure and Annex V thereto,
 - having regard to the report of the Committee on Budgetary Control (A5-0101/2003/Rev1),
1. Grants the Secretary-General of the Council discharge in respect of the implementation of the budget for the 2001 financial year (operational expenditure);
 2. Records its comments in the accompanying resolution;
 3. Instructs its President to forward this decision and the accompanying resolution to the Council, the Commission, the Court of Justice, the Court of Auditors, the Economic and Social Committee, the Committee of the Regions and the Ombudsman, and to arrange for its publication in the legislative series of the Official Journal.

¹ OJ C 295, 28. 11. 2002.

² OJ not yet published

³ OJ L 356, 31.12.1977

⁴ OJ L 248, 16.9.2002

MOTION FOR A RESOLUTION

2. Resolution of the European Parliament accompanying the decision concerning discharge in respect of the implementation of the general budget of the European Union for the 2001 financial year

Section II - Council

(SEC(2002) 405 – C5-0243/2002 – 2002/2103(DEC))

The European Parliament,

- having regard to the Revenue and Expenditure Account and Balance Sheet in respect of the financial year 2001 (SEC(2002) 405 – C5-0243/2002),
 - having regard to the annual report of the European Court of Auditors for the 2001 financial year, together with the replies of the institutions (C5-0538/2002)¹,
 - having regard to the Statement of Assurance as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the European Court of Auditors pursuant to Article 248 of the EC Treaty (C5-0538/2002),
 - having regard to the Council's recommendation of 7 March 2003, (C5-0087/2003)²,
 - having regard to Articles 272(10) and 275 of the EC Treaty,
 - having regard to Article 22(2) and (3) of the Financial Regulation of 21 December 1977³ and Article 50 of the recast Financial Regulation of 25 June 2002⁴,
 - having regard to Rule 93a of its Rules of Procedure and Annex V thereto,
 - having regard to the report of the Committee on Budgetary Control (A5-0101/2003/Rev1),
1. Notes the replies dated 15 January 2003 from the chairman of the Committee of Permanent Representatives to the questionnaire sent by the Committee on Budgetary Control on 4 December 2002; notes the reference in that letter to the "Gentlemen's Agreement";⁵
 2. Welcomes the Council's willingness to provide prompt replies to the administrative aspects of the questionnaire submitted by the competent committee in the context of the discharge procedure;
 3. Notes with satisfaction that the Council intends to improve its analysis of its financial management⁶ for the financial year 2002 and that its analysis for 2003 will be based on the annual activity reports by the authorising officers by delegation⁷;

¹ OJ C 295, 28.11.2002

² OJ not yet published

³ OJ L 356, 31.12.1977

⁴ OJ L 248, 16.9.2002

⁵ Minutes of Council meeting of 22 April 1970

⁶ Annual report 2001, paragraph 7.3

⁷ Article 60(7) Financial Regulation OJ L 248, 16.9.2002

4. Welcomes the fact that the Justus Lipsius building¹ is now correctly entered in the assets side of the Council's balance sheet for 2001 under the heading "Land and buildings" with the necessary adjustment for depreciation;
5. Condemns the Council's apparent reluctance² to supply the discharge authority with the annual reports by its authorising officers by delegation³ (or a summary thereof); and calls on the Council to reconsider its position;
6. Notes with concern that while the Council has completed the physical inventory mentioned in its reply to the Court's observations for the financial year 2000⁴, unexplained differences between the physical inventory and the accounting inventory continue to exist with the result that the value of tangible fixed assets may be overvalued⁵;
7. Deplores the fact, despite the Council's acceptance⁶ of the Court of Auditors' recommendations and the Council's intention to adopt the necessary measures to rectify the shortcomings which had already become apparent in previous years, that those shortcomings go on recurring and that there is continual contravention of basic principles of budgetary management, such as the annuality principle, for example in relation to budget Item 2501 (meetings);
8. Notes the fact that, of the Council officials in grades A1 and A2, 7 have been in their posts for 5 years or more, and 9 have been in their posts for 7 years or more; further notes that out of 47 A1 and A2 officials, only 7 are women⁷; calls on the Council to adopt the same rules on mobility for senior officials as those adopted by the Commission and to increase the proportion of women in senior positions on the basis of an action plan;

Common foreign and security policy (CFSP)

9. Presses the Council to establish clear rules on remuneration and salary-related costs for special representatives and office staff and on the production of reports, audits and evaluations;
10. Regrets that in its replies to the questionnaire⁸ the Council was unable to give more than a cursory response to the request by the Committee on Budgetary Control for an explanation of the budgetary aspects of the common foreign and security policy (CFSP); notes that a substantial part of the Council's budget is now spent on activities in the fields of foreign affairs, security and in defence policy and justice and home affairs, and that the expenditure in these areas is not currently subject to the same close scrutiny as the administrative and

¹ Annual report 2000, paragraph 7.12

² Replies to questionnaire PE 315.844 (Q3)

³ Article 60(7) Financial Regulation OJ L 248, 16.9.2002

⁴ Annual report 2000, paragraph 7.12

⁵ Annual report 2001, paragraph 7.8

⁶ Annual report 2001, paragraph 7.4 and Council's reply

⁷ (Answers to Parliamentary Question E-1030/02, 30 September 2002)

⁸ Replies to questionnaire PE 315.844 (Q7)

operational expenditure of the other institutions; notes that this is the last time Parliament will accept such cursory responses from the Council;

11. Notes the statement contained in the analysis¹ of the Council's financial management that the financial year 2001 was marked by activities linked to the installation of the structures necessary to implement the new competences flowing from the conclusions of the European Councils of Santa Maria da Feira and Nice with reference to the Common Foreign and Security Policy;
12. Recalls the recommendation of 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 conclusions, that the European Parliament, the Council and the Commission should adopt at an 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.

¹ "Compte de gestion" SEC (2002) 405 FR, p. 123

PROPOSAL FOR A DECISION

3. Decision of the European Parliament concerning discharge in respect of the implementation of the general budget of the European Union for the 2001 financial year

Section IV - Court of Justice

(SEC(2002) 405 – C5-0244/2002 –2002/2104(DEC))

The European Parliament,

- having regard to the Revenue and Expenditure Account and Balance Sheet in respect of the financial year 2001 (SEC(2002) 405 – C5-0244/2002),
 - having regard to the annual report of the European Court of Auditors for the 2001 financial year, together with the replies of the institutions (C5-0538/2002)¹,
 - having regard to the Statement of Assurance as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the European Court of Auditors pursuant to Article 248 of the EC Treaty (C5-0538/2002),
 - having regard to the Council's recommendation of 7 March 2003, (C5-0087/2003)²,
 - having regard to Articles 272(10) and 275 of the EC Treaty,
 - having regard to Article 22(2) and (3) of the Financial Regulation of 21 December 1977³ and Article 50 of the recast Financial Regulation of 25 June 2002⁴,
 - having regard to Rule 93a of its Rules of Procedure and Annex V thereto,
 - having regard to the report of the Committee on Budgetary Control (A5-0101/2003/Rev1),
1. Grants the Registrar of the Court of Justice discharge in respect of the implementation of the budget for the 2001 financial year;
 2. Records its comments in the accompanying resolution;
 3. Instructs its President to forward this decision and the accompanying resolution to the Council, the Commission, the Court of Justice, the Court of Auditors, the Economic and Social Committee, the Committee of the Regions and the Ombudsman, and to arrange for its publication in the legislative series of the Official Journal.

¹ OJ C 295, 28.11.2002

² OJ not yet published

³ OJ L 356, 31.12.1977

⁴ OJ L 248, 16.9.2002

MOTION FOR A RESOLUTION

4. Resolution of the European Parliament accompanying the decision concerning the discharge in respect of the implementation of the general budget of the European Union for the 2001 financial year

Section IV - Court of Justice

(SEC(2002) 405 – C5-0244/2002 –2002/2104(DEC))

The European Parliament,

- having regard to the Revenue and Expenditure Account and Balance Sheet in respect of the financial year 2001 (SEC(2002) 405 – C5-0244/2002),
 - having regard to the annual report of the European Court of Auditors for the 2001 financial year, together with the replies of the institutions (C5-0538/2002)¹,
 - having regard to the Statement of Assurance as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the European Court of Auditors pursuant to Article 248 of the EC Treaty (C5-0538/2002),
 - having regard to the Council's recommendation of 7 March 2003, (C5-0087/2003)²,
 - having regard to Articles 272(10) and 275 of the EC Treaty,
 - having regard to Article 22(2) and (3) of the Financial Regulation of 21 December 1977³ and Article 50 of the recast Financial Regulation of 25 June 2002⁴,
 - having regard to Rule 93a of its Rules of Procedure and Annex V thereto,
 - having regard to the report of the Committee on Budgetary Control (A5-0101/2003/Rev1),
1. Welcomes with satisfaction the progress made by the Court of Justice in improving the accounting management of its tangible fixed assets, in particular as regards its non-financial fixed assets; points out that those improvements have made it possible inter alia to correct the errors, identified by the Court of Auditors in its annual report for 2000, concerning the net accounting value of its non-financial fixed assets;
 2. Notes that it has still not been sent the expert's report on invoicing irregularities⁵ which it requested in the discharge report for 2000 and in the questionnaire sent with a view to analysis concerning discharge for the financial year 2001; points out that the same applies to the other expert's report on determining the expenditure which should not be included in the final statement of account;

¹ OJ C 295, 28.11.2002

² OJ not yet published

³ OJ L 356, 31.12.1977

⁴ OJ L 248, 16.9.2002

⁵ Replies to questionnaire PE 315.844 (Q4)

3. Requests the Court of Justice to send Parliament the two reports referred to above by 1 June 2003;
4. Is grateful to the Court of Justice for submitting the report¹ on its inventory requested in paragraph 15 of Parliament's discharge decision² of 25 April 2002; notes the Court's conclusion that with the introduction of the ELS system it now has a database recording the whole of its movable assets in accordance with the Financial Regulation;
5. Expects the Members of the Institutions to repay the costs incurred if they use the official cars with which they are provided for non-official purposes; asks the Court of Justice to forward to Parliament by 30 June 2003 a report on the rules it has issued in this respect so far and on the amounts paid by Members in 2001 and 2002;
6. Notes the remarks³ by the Court of Auditors that the rules applying to the emoluments of members of the Institutions do not provide a specific legal basis for the application of weightings when transferring part of these emoluments to a country different from that of employment; considers that despite the Court of Justice's reply⁴ regarding the conclusions of its administrative committee meeting on 25 September 2002 (referring inter alia to Annex VII to the Staff Regulations), the existence of a specific legal basis is necessary, in particular in view of enlargement and asks the Court of Justice to start the necessary studies in order that a legal basis is available for the 2004 budgetary exercise at the latest so as to allow the harmonisation of the rules that govern the transfer of the emoluments of Members of the different Institutions to their countries of origin; requests the Court of Justice that, until a specific legal basis is available, it re-consider the need to suspend the application of these weightings;
7. Notes the Court's current buildings projects involving the renovation of the "Palais", a ring-shaped building around the "Palais" and two towers containing offices; asks the Court for a report on the way in which it manages its existing buildings, new building projects, maintenance and infrastructures generally;
8. Notes that in 2001 the Court of Justice made an advance payment of EUROS 2.884.849 to the Luxembourg authorities in respect of the lease/purchase of the annexes to the "Palais" with the aim of reducing the amount payable under the 2003 budget;
9. Notes the Court's assessment that with a number of pre-enlargement staff commencing already in late 2003 and the accession date set for 1 May 2004, additional office space will be required in order to accommodate the new Members of the Institution (up to 10 judges each for the Court of Justice as well as the Court of First Instance), the staff of their respective private chambers ("cabinets"), the staff of the translation service as well as many other accession-related staff; notes further that the administration of the Court, with the help of the Luxembourg Ministry of Public Works, is currently undertaking a search for suitable office accommodation;

¹ Report by the Court of Justice dated 24.6.2002

² OJ L 158, 17.6.2002, p. 66

³ Annual report 2001 paragraph 7.18.

⁴ Replies to questionnaire PE 315.844 (Q1).

10. Commends the willingness¹ of the Court of Justice to supply the discharge authority with a summary of the annual activity report drawn up by the authorising officer by delegation in accordance with Article 60(7) Financial Regulation²; notes that the Court of Justice expresses this willingness to be conditional on the agreement of all the other Institutions; instructs its President to write to the Presidents of the other Institutions to request them formally to send a summary of their annual activity reports to the discharge authority;
11. Notes as regards the workload of the Court of First Instance that while the number of cases disposed of increased in recent years, it has invariably remained lower than the number of cases brought, so that the backlog of pending cases has continued to grow: (2001 - cases brought: 345; cases disposed of: 275; cases pending: 589)³;
12. Notes the Court's assessment⁴ that in 2002, the rise in potential output resulting, in quantitative terms, from the recruitment of the new lawyer-linguists would enable the translation service of the Court of Justice to continue to increase the number of pages translated; but that the effect which such increased production would have on the volume of pages in stock or in the course of being dealt with would depend on the way in which the workload developed;
13. Asks for the discharge authority to be kept informed of the evolution of the Court's workload and translation backlog;
14. Notes with concern that the European Union's reputation, as well as the rights of EU citizens, suffer owing to the length of time it takes the European Court of Justice to deal with its current case load; requests the Court to provide Parliament with a report explaining how it currently organises its work, and to detail the problems which preclude the Court from giving an efficient service; notes that enlargement will increase the severity of the problems faced by the Court; requests that the Court provides suggestions on how to address these problems, indicating where structural changes are necessary, and giving a full breakdown of the additional resources that would be necessary to carry out these improvements.

¹ Replies to questionnaire PE 315.844 (Q3)

² OJ L 248, 16.9.2002

³ Source: report to Committee on Budgets

⁴ Source: report to Committee on Budgets

PROPOSAL FOR A DECISION

5. Decision of the European Parliament concerning discharge in respect of the implementation of the general budget of the European Union for the 2001 financial year

Section V - Court of Auditors

(SEC(2002) 405 – C5-0245/2002 –2002/2105(DEC))

The European Parliament,

- having regard to the Revenue and Expenditure Account and Balance Sheet in respect of the financial year 2001 (SEC(2002) 405 – C5-0245/2002),
 - having regard to the annual report of the European Court of Auditors for the 2001 financial year, together with the replies of the institutions (C5-0538/2002)¹,
 - having regard to the Statement of Assurance as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the European Court of Auditors pursuant to Article 248 of the EC Treaty (C5-0538/2002),
 - having regard to the Council's recommendation of 7 March 2003, (C5-0087/2003)²,
 - having regard to Articles 272(10) and 275 of the EC Treaty,
 - having regard to Article 22(2) and (3) of the Financial Regulation of 21 December 1977³ and Article 50 of the recast Financial Regulation of 25 June 2002⁴,
 - having regard to Rule 93a of its Rules of Procedure and Annex V thereto,
 - having regard to the report of the Committee on Budgetary Control (A5-0101/2003/Rev1),
1. Grants the Secretary-General of the Court of Auditors discharge in respect of the implementation of the budget for the 2001 financial year;
 2. Records its comments in the accompanying resolution;
 3. Instructs its President to forward this decision and the accompanying resolution to the Council, the Commission, the Court of Justice, the Court of Auditors, the Economic and Social Committee, the Committee of the Regions and the Ombudsman, and to arrange for its publication in the legislative series of the Official Journal.

¹ OJ C 295, 28.11.2002

² OJ not yet published

³ OJ L 356, 31.12.1977

⁴ OJ L 248, 16.9.2002

MOTION FOR A RESOLUTION

6. Resolution of the European Parliament accompanying the decision concerning the discharge in respect of the implementation of the general budget of the European Union for the 2001 financial year

Section V - Court of Auditors

(SEC(2002) 405 – C5-0245/2002 –2002/2105(DEC))

The European Parliament,

- having regard to the Revenue and Expenditure Account and Balance Sheet in respect of the financial year 2001 (SEC(2002) 405 – C5-0245/2002),
 - having regard to the annual report of the European Court of Auditors for the 2001 financial year, together with the replies of the institutions (C5-0538/2002)¹,
 - having regard to the Statement of Assurance as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the European Court of Auditors pursuant to Article 248 of the EC Treaty (C5-0538/2002),
 - having regard to the Council's recommendation of 7 March 2003, (C5-0087/2003)²,
 - having regard to Articles 272(10) and 275 of the EC Treaty,
 - having regard to Article 22(2) and (3) of the Financial Regulation of 21 December 1977³ and Article 50 of the recast Financial Regulation of 25 June 2002⁴,
 - having regard to Rule 93a of its Rules of Procedure and Annex V thereto,
 - having regard to the report of the Committee on Budgetary Control (A5-0101/2003/Rev1),
1. Commends the Court of Auditors on having acted promptly in making its public presentation of its 2001 annual report within the Committee on Budgetary Control in early November 2002, thus enabling the members of the committee to start work early enough in order to be able to prepare for the debate held in plenary the following month; strongly recommends that this procedure be made the general rule and that the non-availability of all the language versions of the report should not be deemed an obstacle to its public presentation;
 2. Notes the report⁵ by the independent auditor (KPMG Audit) on the Court of Auditors accounts for the financial year 2001 together with i) the auditor's certificate concerning the regularity and fairness of the financial statements at 31 December 2001 and ii) the auditor's report on the administrative and accounting procedures, the soundness of the financial management and the internal control systems;

¹ OJ C 295, 28.11.2002

² OJ not yet published

³ OJ L 356, 31.12.1977

⁴ OJ L 248, 16.9.2002

⁵ OJ C 268, 4.11.2002, p. 1

3. Requests that in future chapter VII 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 pursuant to Article 60(7) Financial Regulation;
4. Welcomes the efforts undertaken by the Court of Auditors to make the Statement of Assurance (DAS) an instrument 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;
5. Notes the Court's attempt at improving the presentation of its audit observations in its reports so as to make them more consumer-friendly by the use of more informative headings and more clearly identified recommendations but believes that more radical measures can be taken;
6. Wonders how the Court of Auditors is able to issue a positive DAS when it itself asserts that despite the significance of the reform of accounting systems at the Commission now underway, the Commission has simply made a start and that there are a host of shortcomings to be rectified;
7. Calls on the Court of Auditors to adapt the DAS into 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;
8. Presses the Commission and the Court of Auditors to step up collaboration in order to rectify, as far as possible, the host of shortcomings which have emerged in the various DAS of Commission directorates-general, so as to enable the Court of Auditors to use them as a basis for a new management tool for external control of the Commission;
9. Recalls that with the abolition of the independent ex-ante financial controls, the basic conditions governing the Court of Auditors' work have been radically altered and that the ensuing additional risk to the financial interests of the Community can only be offset by increasing the number of audits carried out by the Court; asks the Court, in the context of an action plan, to show in detail for each area of expenditure how many budget transactions it audited in 2001 and 2002 and how the number of budget transactions it audits can be significantly increased;
10. Urges the Court to agree with the European Commission on a common methodology for calculating error rates by Directorate-General or by category of expenditure; suggests that the Court use data from Member States resulting from obligatory controls in the field of agriculture and the structural funds in order to increase the sample; notes that the Court failed to publish a global error rate and error rates by Directorate-General or by category of expenditure as requested in last year's discharge;

11. Welcomes the fact that, as regards Parliament's demand for "naming" specific Member States found or suspected to be deficient in protecting the financial interests of the Union, the annual report for 2001 and the special reports published during the year already contain references to individual Member States; regrets that the Court does not consider it appropriate to list in an annex to the annual report the individual errors identified in each Member State in an easily readable way;
12. 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;
13. 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;
14. Expects the Court of Auditors to take immediate action on the recommendations communicated by OLAF and made public in a press release dated 11 November 2002;
15. Recalls that the Court itself has called upon all Institutions to provide a more global analysis of 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 efficiency¹; welcomes therefore the Court's willingness to make available to the discharge authority i) management information on its performance² and ii) the annual activity reports³ of the authorising officers by delegation required by Article 60(7) Financial Regulation⁴; invites the Court in future to amplify the commentary on financial management annexed to its "compte de gestion"⁵, possibly on the basis of the annual activity reports of its authorising officers by delegation;
16. Asks for that information to be supplied to the discharge authority in good time before the beginning of the discharge procedure for the 2002 financial year;
17. Calls upon the Court of Auditors and all institutions with a view to measuring and improving economy and efficiency in the management of major capital projects to improve budgetary management information so that trends over time can be identified and explained, allowing corrective action to be taken as necessary; invites the Institutions to establish a system whereby each Institution's key administrative costs can be compared on an interinstitutional basis and in a systematic manner (i.e. by a system of "benchmarking"), so that opportunities for reducing these costs can be identified and acted upon;
18. Notes with satisfaction with regard to buildings the information⁶ that the Court of Auditors is currently benefiting from the technical expertise and experience of the Commission's Office for Logistics and Infrastructures; notes further the Court's decision not to proceed for the

¹ Annual report 2001, paragraph 7.3

² Replies to Questionnaire PE 315.844 (Q5)

³ Replies to Questionnaire PE 315.844 (Q3)

⁴ OJ L 248, 16.9.2002

⁵ SEC 2002 (405) FR

⁶ Replies to Questionnaire PE 315.844 (Q4)

present time with its second extension for reasons connected with the 2003 budget; notes that the Court has commissioned a technical study of its long-term building needs and asks to be informed of the conclusions in due course;

19. Notes the difficulties¹ experienced by the Court of Auditors in recruiting and retaining professionally qualified staff and the estimate² 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;
20. Notes³ with concern that during 2002 a total of 17 officials amongst its audit staff left the Court, in part because of insufficient promotion possibilities;
21. Notes OLAF's inquiries into the allegations made by an employee of the Court of Auditors;
22. Asks the Court to inform the discharge authority how it intends to adapt its working methods to the new situation obtaining after enlargement;
23. Notes in this context that it is only possible for the Court of Auditors to operate efficiently if the number of Members of the Court is limited; expects the Convention to take this reservation into account;
24. Notes with satisfaction that the Court has set up the financial irregularities panel⁴ required by Article 66(4) of the new Financial Regulation with effect from 1 January 2003;
25. Notes that at its meeting of 19 December 2002 the Court of Auditors decided⁵ to lift its suspension of the weightings in respect of its transfers of Members' emoluments; notes that this decision was taken on the basis of i) an analysis by the Administrative Committee of the Court of Justice, which concluded that there was a legal basis for such weightings and ii) the fact that budget-line A-109 specifically foresees such weightings for Members of the Institution;
26. Recalls the assessment of the Court of Auditors⁶ that the rules applying to the remuneration of the Members of the Institutions do not include a specific legal basis for such transfers; notes however that certain provisions of the Staff Regulations have been applied by analogy for several years and that, pending clarification of the situation, the Institutions had decided to suspend application of the weightings for the Members concerned with effect from July 2002;
27. 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; 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;

¹ See "compte de gestion" SEC 2002 (405) FR and replies to questionnaire PE 315.844 (Q7)

² Note of 21.9.2001 on financial implications of enlargement

³ Replies to questionnaire PE 315.844 (Q7)

⁴ Source: letter of 7.1.2003 from Mr FABRA VALLES

⁵ Source: letter of 7.1.2003 from Mr FABRA VALLES

⁶ Annual report 2001, paragraph 7.18

28. Maintains the request contained in paragraph 28 of its discharge decision of 25 April 2002 for publication of the declarations of the financial interests of members of the Court of Auditors; asks its competent committee to examine the desirability of requiring such a declaration to be submitted prior to the next hearings in connection with appointments to the Court of Auditors;
29. Notes that all the Members of the Court have declared their financial interests and assets, and that these declarations have been sent to the President of the Court; requests that in the spirit of transparency and to ensure objectivity and accountability, the declarations also be forwarded to the chairman of the Committee on Budgetary Control;
30. Regrets that the Court's work programme for 2003 does not include a timetable indicating the anticipated completion dates of the Court's special reports as requested in paragraph 29 of the discharge decision¹ for the 2000 financial year.

¹ OJ L 158, 17.6.2002, p. 66

PROPOSAL FOR A DECISION

7. Decision of the European Parliament concerning discharge in respect of the implementation of the general budget of the European Union for the 2001 financial year **Section VI - Economic and Social Committee** (SEC(2002) 405 – C5-0246/2002 –2002/2106(DEC))

The European Parliament,

- having regard to the Revenue and Expenditure Account and Balance Sheet in respect of the financial year 2001 (SEC(2002) 405 – C5-0246/2002),
 - having regard to the annual report of the European Court of Auditors for the 2001 financial year, together with the replies of the institutions (C5-0538/2002)¹,
 - having regard to the Statement of Assurance as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the European Court of Auditors pursuant to Article 248 of the EC Treaty (C5-0538/2002),
 - having regard to the Council's recommendation of 7 March 2003, (C5-0087/2003)²,
 - having regard to Articles 272(10) and 275 of the EC Treaty,
 - having regard to Article 22(2) and (3) of the Financial Regulation of 21 December 1977³ and Article 50 of the recast Financial Regulation of 25 June 2002⁴,
 - having regard to Rule 93a of its Rules of Procedure and Annex V thereto,
 - having regard to the report of the Committee on Budgetary Control (A5-0101/2003/Rev1),
1. Grants the Secretary-General of the Economic and Social Committee discharge in respect of the implementation of the budget for the 2001 financial year;
 2. Records its comments in the accompanying resolution;
 3. Instructs its President to forward this decision and the accompanying resolution to the Council, the Commission, the Court of Justice, the Court of Auditors, the Economic and Social Committee, the Committee of the Regions and the Ombudsman, and to arrange for its publication in the legislative series of the Official Journal.

¹ OJ C 295, 28.11.2002

² OJ not yet published

³ OJ L 356, 31.12.1977

⁴ OJ L 248, 16.9.2002

MOTION FOR A RESOLUTION

8. Resolution of the European Parliament accompanying the decision concerning the discharge in respect of the implementation of the general budget of the European Union for the 2001 financial year

Section VI - Economic and Social Committee

(SEC(2002) 405 – C5-0246/2002 –2002/2106(DEC))

The European Parliament,

- having regard to the Revenue and Expenditure Account and Balance Sheet in respect of the financial year 2001 (SEC(2002) 405 – C5-0246/2002),
 - having regard to the annual report of the European Court of Auditors for the 2001 financial year, together with the replies of the institutions (C5-0538/2002)¹,
 - having regard to the Statement of Assurance as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the European Court of Auditors pursuant to Article 248 of the EC Treaty (C5-0538/2002),
 - having regard to the Council's recommendation of 7 March 2003, (C5-0087/2003)²,
 - having regard to Articles 272(10) and 275 of the EC Treaty,
 - having regard to Article 22(2) and (3) of the Financial Regulation of 21 December 1977³ and Article 50 of the recast Financial Regulation of 25 June 2002⁴,
 - having regard to Rule 93a of its Rules of Procedure and Annex V thereto,
 - having regard to the report of the Committee on Budgetary Control (A5-0101/2003/Rev1)
1. Congratulates the Economic and Social Committee on its willingness⁵ to supply the discharge authority with the full annual activity reports drawn up by its authorising officers by delegation in accordance with Article 60(7) Financial Regulation⁶;
 2. Welcomes the progress recorded⁷ by the Economic and Social Committee in introducing the independent internal auditor and financial irregularities panel as required by the recast Financial Regulation⁸; 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;

¹ OJ C 295, 28.11.2002

² OJ not yet published

³ OJ L 356, 31.12.1977

⁴ OJ L 248, 16.9.2002

⁵ Replies to questionnaire PE 315.844 (Q3)

⁶ OJ L 248, 16.9.2002

⁷ Replies to questionnaire PE 315.844 (Q2)

⁸ OJ L 248, 16.9.2002

3. Invites 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;
4. Applauds the instances of inter-institutional cooperation (buildings, insurance tenders) set out in the replies to the questionnaire¹ and calls on the Institutions to continue their efforts in this direction;
5. Welcomes the readable and informative manner in which the Economic and Social Committee's analysis of financial management² is presented;
6. Welcomes the measures adopted by both institutions, the ESC and the CoR, in their efforts to achieve a genuine policy of equal opportunities³ and encourages them to continue to move in that direction;
7. Regrets the fact that, contrary to accounting practices, depreciation on the land for the Montoyer Building has been included in both institutions' balance sheets; in line with the Court of Auditors' recommendations, expects depreciation to be accounted for correctly at the close of the financial year 2002;
8. Notes the Court of Auditors assessment⁴ that the reliability of the value of the balance sheet heading "other tangible fixed assets" cannot be guaranteed as no physical inventory has been conducted since 1998; acknowledges the two committees' reply that a physical inventory was expected to be completed by the end of 2002; asks the Court of Auditors to check the accuracy of the inventory thus produced;
9. Notes the statement⁵ that the Belliard building renovation project remains on schedule in terms of both timing and quality; asks the two committees nonetheless to submit a report to the discharge authority by 1 July 2003 i) on the state of progress with regard to calls for tender for the fitting-out of meeting rooms and ii) containing an assessment of the Belliard project to date from the standpoint of sound financial management;
10. Notes that the needs of the two committees for the purposes of enlargement have been identified and that a request has been submitted to the Budgetary Authority;
11. Calls on the members of the Convention to think carefully about the efficiency and significance of the ESC in the context of the 300 existing consultative bodies and committees configured around the Commission, and to note the overlapping and duplication of work, and to take steps to ensure that this does not continue;
12. Notes that the ESC can only be consulted on the formulation of policy and can make recommendations, but that the social dialogue agreed in the Maastricht Treaty can, by contrast, lead to binding legislation; is concerned that, on the one hand, the social partners are critical about the lack of resources available to them and notes, on the other hand, that

¹ Replies to questionnaire PE 315.844 (Q4)

² Annexed to "compte de gestion" SEC 2002 (405) FR

³ Replies to questionnaire PE 315.844 (Q3)

⁴ Annual report 2001, paragraph 7.15

⁵ Replies to questionnaire PE 315.844 (Q1)

following enlargement the cost of the ESC will be € 99.6 million (ESC report to the budgetary authorities, October 2001), although some of this cost is shared with the CoR; asks the members of the Convention to consider this in their deliberations on the future of Europe.

PROPOSAL FOR A DECISION

9. Decision of the European Parliament concerning discharge in respect of the implementation of the general budget of the European Union for the 2001 financial year Section VII - Committee of the Regions (SEC(2002) 405 – C5-0247/2002 –2002/2107(DEC))

The European Parliament,

- having regard to the Revenue and Expenditure Account and Balance Sheet in respect of the financial year 2001 (SEC(2002) 405 – C5-0247/2002),
 - having regard to the annual report of the European Court of Auditors for the 2001 financial year, together with the replies of the institutions (C5-0538/2002)¹,
 - having regard to the Statement of Assurance as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the European Court of Auditors pursuant to Article 248 of the EC Treaty (C5-0538/2002),
 - having regard to the Council's recommendation of 7 March 2003, (C5-0087/2003)²,
 - having regard to Articles 272(10) and 275 of the EC Treaty,
 - having regard to Article 22(2) and (3) of the Financial Regulation of 21 December 1977³ and Article 50 of the recast Financial Regulation of 25 June 2002⁴,
 - having regard to the observations of the Financial Controller in his note to the Secretary General of 25 September 2001;
 - having regard to the letter from the Director of Administration to the Chairman of the Committee on Budgetary Control of 27 February 2003;
 - having regard to the hearing of 19 March 2003 in its Committee on Budgetary Control;
 - having regard to Rule 93a of its Rules of Procedure and Annex V thereto,
 - having regard to the report of the Committee on Budgetary Control (A5-0101/2003/Rev1),
1. Postpones discharge with respect to the Committee of the Regions for the financial year 2001;
 2. Records its reasons in the accompanying resolution;

¹ OJ C 295, 28.11.2002

² OJ not yet published

³ OJ L 356, 31.12.1977

⁴ OJ L 248, 16.9.2002

3. Instructs its President to forward this decision to the Council, the Commission and the Committee of the Regions.

MOTION FOR A RESOLUTION

10. Resolution of the European Parliament accompanying the decision concerning the discharge in respect of the implementation of the general budget of the European Union for the 2001 financial year

Section VII - Committee of the Regions

(SEC(2002) 405 – C5-0247/2002 –2002/2107(DEC))

The European Parliament,

- having regard to the Revenue and Expenditure Account and Balance Sheet in respect of the financial year 2001 (SEC(2002) 405 – C5-0247/2002),
 - having regard to the annual report of the European Court of Auditors for the 2001 financial year, together with the replies of the institutions (C5-0538/2002)¹,
 - having regard to the Statement of Assurance as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the European Court of Auditors pursuant to Article 248 of the EC Treaty (C5-0538/2002),
 - having regard to the Council's recommendation of 7 March 2003, (C5-0087/2003)²,
 - having regard to Articles 272(10) and 275 of the EC Treaty,
 - having regard to Article 22(2) and (3) of the Financial Regulation of 21 December 1977³ and Article 50 of the recast Financial Regulation of 25 June 2002⁴,
 - having regard to Rule 93a of its Rules of Procedure and Annex V thereto,
 - having regard to the report of the Committee on Budgetary Control (A5-0101/2003/Rev1),
1. Postpones discharge with respect to the 2001 accounts of the Committee of the Regions for the following reasons:
- the contradictions and different interpretations between the documents by the Financial Controller and the Director of Administration which have been received in the context of the discharge procedure and confirmed in the meeting of its Committee on Budgetary Control on 19 March 2003;
 - specific request already made by the Financial Controller for external assistance in addressing the outstanding problems of financial management;
 - concerns raised by the Financial Controller regarding reimbursements for participation at external meetings, travel reimbursements and daily allowances;

¹ OJ C 295, 28.11.2002

² OJ not yet published

³ OJ L 356, 31.12.1977

⁴ OJ L 248, 16.9.2002

2. Calls, therefore, on the Committee of the Regions immediately to commission a detailed, full and independent audit, to be carried out by an external and recognised institution - preferably by the European Court of Auditors - on the Committee's overall budget implementation as well as the financial and administrative management; considers that the audit should examine, inter alia, the areas listed above and attest to the sound financial management of the Institution and be delivered to the discharge authority as soon as possible in order to be able to consider the final discharge decision for 2001 by October 2003 at the latest;
3. Invites its competent committee to follow up the matter in next year's discharge.

PROPOSAL FOR A DECISION

11. Decision of the European Parliament concerning discharge in respect of the implementation of the general budget of the European Union for the 2001 financial year

Section VIII - Ombudsman

(SEC(2002) 405 – C5-0248/2002 –2002/2108(DEC))

The European Parliament,

- having regard to the Revenue and Expenditure Account and Balance Sheet in respect of the financial year 2001 (SEC(2002) 405 – C5-0248/2002),
 - having regard to the annual report of the European Court of Auditors for the 2001 financial year, together with the replies of the institutions (C5-0538/2002)¹,
 - having regard to the Statement of Assurance as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the European Court of Auditors pursuant to Article 248 of the EC Treaty (C5-0538/2002),
 - having regard to the Council's recommendation of 7 March 2003, (C5-0087/2003)²,
 - having regard to Articles 272(10) and 275 of the EC Treaty,
 - having regard to Article 22(2) and (3) of the Financial Regulation of 21 December 1977³ and Article 50 of the recast Financial Regulation of 25 June 2002⁴,
 - having regard to Rule 93a of its Rules of Procedure and Annex V thereto,
 - having regard to the report of the Committee on Budgetary Control (A5-0101/2003/Rev1),
1. Grants the Ombudsman discharge in respect of the implementation of the budget for the 2001 financial year;
 2. Records its comments in the accompanying resolution;
 3. Instructs its President to forward this decision and the accompanying resolution to the Council, the Commission, the Court of Justice, the Court of Auditors, the Economic and Social Committee, the Committee of the Regions and the Ombudsman, and to arrange for its publication in the legislative series of the Official Journal.

¹ OJ C 295, 28.11.2002

² OJ not yet published

³ OJ L 356, 31.12.1977

⁴ OJ L 248, 16.9.2002

MOTION FOR A RESOLUTION

12. Resolution of the European Parliament accompanying the decision concerning the discharge in respect of the implementation of the general budget of the European Union for the 2001 financial year

Section VIII - Ombudsman

(SEC(2002) 405 – C5-0248/2002 –2002/2108(DEC))

The European Parliament,

- having regard to the Revenue and Expenditure Account and Balance Sheet in respect of the financial year 2001 (SEC(2002) 405 – C5-0248/2002),
 - having regard to the annual report of the European Court of Auditors for the 2001 financial year, together with the replies of the institutions (C5-0538/2002)¹,
 - having regard to the Statement of Assurance as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the European Court of Auditors pursuant to Article 248 of the EC Treaty (C5-0538/2002),
 - having regard to the Council's recommendation of 7 March 2003, (C5-0087/2003)²,
 - having regard to Articles 272(10) and 275 of the EC Treaty,
 - having regard to Article 22(2) and (3) of the Financial Regulation of 21 December 1977³ and Article 50 of the recast Financial Regulation of 25 June 2002⁴,
 - having regard to Rule 93a of its Rules of Procedure and Annex V thereto,
 - having regard to the report of the Committee on Budgetary Control (A5-0101/2003/Rev1),
1. Notes that the European Parliament approved the Ombudsman's Annual Report, which is comprehensive and detailed in its overview of the activities carried out during the year, in particular of the various cases processed;
 2. Points up 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 (resolution of 26 September 2002 on the European Ombudsman's Annual Report for 2001)⁵;

¹ OJ C 295, 28.11.2002

² OJ not yet published

³ OJ L 356, 31.12.1977

⁴ OJ L 248, 16.9.2002

⁵ TA-PROV(2002)0443, 26.9.2002.

3. Welcomes the Ombudsman's willingness¹ to supply the discharge authority with the annual activity report drawn up by the principal authorising officer under Article 60(7) Financial Regulation²;
4. 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;
5. Notes that the cooperation agreements³ between the Ombudsman and the European Parliament in administrative and financial matters enable significant savings to be made; encourages the European Parliament and the Ombudsman to continue and to develop their inter-institutional cooperation.

¹ Replies to questionnaire PE 315.844 (Q3)

² OJ L 248, 16.9.2002

³ See "compte de gestion" SEC (2002) 405 FR

ANNEX

IMPLEMENTATION OF THE 2001 BUDGET					
	Section IV	Section V	Section VI	Section VII	Section VIII
Appropriations budgeted	141,888,600.00	73,386,100.00	77,999,800.00	34,937,724.00	3,902,316.00
Commitments entered into	140,683,893.21	71,967,749.52	73,456,510.73	33,068,456.07	3,614,476.15
As % of appropriations budgeted	99.15%	98.07%	94.18%	94.65%	92.62%
Payments made	132,684,108.04 (93.51% of appropriations budgeted)	61,311,337.56 (83.55% of appropriations budgeted)	69,607,022.95 (89.24% of appropriations budgeted)	31,384,949.61 (89.83% of appropriations budgeted)	3,153,938.68 (80.82% of appropriations budgeted)
Outturn of appropriations automatically carried over from 2000 to 2001	5,993,920.50 (Out of 7,354,520.63 - 81.50%)	7,433,191.01 (Out of 7,746,016.01 - 95.96%)	9,171,922.00 (Out of 9,975,488.14 - 91.94%)	4,011,449.46 (Out of 4,681,637.14 - 85.68%)	338,170.30 (Out of 384,907.68 - 87.86%)
Appropriations automatically carried over from 2001 to 2002	7,999,785.17	10,656,411.96	3,849,487.78	1,683,506.46	460,537.47

Source: SEC (2002) 405 FR