

Evolution of the timetable for the discharge procedure


Caption: This table portrays the various stages in the timetable drawn up for the discharge procedure and the changes made to it as the Financial Regulation has been amended over the years.

Source: CVCE.

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	Timetable drawn up by the Financial Regulation of 21 December 1977*	Timetable drawn up by the Financial Regulation of 21 December 1977 as amended by the Regulation of 13 March 1990**	Timetable drawn up by the Financial Regulation of 25 June 2002***	Timetable drawn up by the Financial Regulation of 25 June 2002 as amended by the Regulation of 13 December 2006****
Transmission by the institutions of the data necessary for the establishment of the revenue and expenditure account and the balance sheet	1 April of the following financial year (Article 74)	1 March of the following financial year (Article 79)	1 March of the following financial year (Article 128)	1 March of the following financial year (Article 128)
Establishment of the revenue and expenditure account, the balance sheet and the analysis of the financial management Transmission to the European Parliament, to the Council, to the Court of Auditors	1 June of the following financial year (Article 77)	1 May of the following financial year (Article 82)	31 March of the following financial year (Article 128)	31 March of the following financial year (Article 128)
Transmission of the Court of Auditors' comments to the various institutions	15 July of the following financial year (Article 83)	15 July of the following financial year (Article 88)	15 June of the following financial year (Article 143)	30 June of the following financial year (Article 143)
Reply of the institutions to the Court of Auditors	31 October of the following financial year (Article 83)	31 October of the following financial year (Article 88)	30 September of the following financial year (Article 143)	15 October of the following financial year (Article 143)
Transmission of the Court's annual report and publication in the Official Journal of the European Communities (to become the Official Journal of the European Union in 2003)	30 November of the following financial year (Article 84)	30 November of the following financial year (Article 88)	31 October of the following financial year (Article 143)	15 November of the following financial year (Article 143)
The Council's recommendation adopted and discharge given by Parliament	Before the 30 April of the second year following that of the financial year (Article 85)	Before the 30 April of the second year following that of the financial year (Article 89)	Before the 30 April of the second year following that of the financial year (Article 145)	Before the 15 May of the second year following that of the financial year (Article 145)

* Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities (OJ L 356 of 31.12.1977, p.1)

** Council Regulation (EURATOM, ECSC, EEC) No 610/90 of 13 March 1990 amending the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities (OJ L 70 of 16.03.1990, p.1)

*** Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities (OJ L 248 of 16.09.2002, p.1)

**** Council Regulation (EC, Euratom) No 1995/2006 of 13 December 2006 amending Regulation (EC,

