Basic information

1997/2018(DEC) DEC - Discharge procedure	Procedure completed
1995 discharge: EDF **Subject** 8.70.03.07 Previous discharges	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	BÖSCH Herbert (PSE)	22/01/1997

Committee for opinion	Rapporteur for opinion	Appointed
DEVE Development and Cooperation	KINNOCK Glenys (PSE)	30/10/1996

Key events

Date	Event	Reference	Summary
24/01/1997	Committee referral announced in Parliament		
19/03/1997	Vote in committee		Summary
19/03/1997	Committee report tabled for plenary	A4-0121/1997	
09/04/1997	Debate in Parliament		
10/04/1997	End of procedure in Parliament		
19/06/1997	Final act published in Official Journal		

Technical information

Procedure reference	1997/2018(DEC)
Procedure type	DEC - Discharge procedure
Legal basis	Rules of Procedure EP 102
Stage reached in procedure	Procedure completed
Committee dossier	CONT/4/08582

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee report tabled for plenary, single reading		A4-0121/1997 OJ C 132 28.04.1997, p. 0016	19/03/1997	
Text adopted by Parliament, single reading		T4-0160/1997 OJ C 132 28.04.1997, p. 0124-0155	10/04/1997	Summary
Text adopted by Parliament, single reading		T4-0161/1997 OJ C 132 28.04.1997, p. 0124-0155	10/04/1997	
Text adopted by Parliament, single reading		T4-0162/1997 OJ C 132 28.04.1997, p. 0124-0155	10/04/1997	

Council of the EU

Document type	Reference	Date	Summary
Document attached to the procedure	06292/1997	26/03/1997	
Document attached to the procedure	06293/1997	26/03/1997	
Document attached to the procedure	N4-0154/1997	07/04/1997	

European Commission

Document type	Reference	Date	Summary
Document attached to the procedure	SEC(1996)0989	31/05/1996	

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N4-0109/1997 OJ C 395 31.12.1996, p. 0087	28/10/1996	Summary

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Final act

Decision 1997/0384
OJ L 162 19.06.1997, p. 0044

Decision 1997/0385
OJ L 162 19.06.1997, p. 0046

1995 discharge: EDF

1997/2018(DEC) - 28/10/1996 - Court of Auditors: opinion, report

In its statement of assurance concerning the activities of the sixth and seventh European Development Funds for the financial year to 31 December 1995, the Court of Auditors has given the budgetary authority an assurance as to the reliability of the accounts and the legality and regularity of the underlying transactions. Having examined the accounts, it appears that: - with regard to the reliability of the accounts: despite the improvements introduced by the Commission, the accounts are still affected to a significant extent by the unsuitability of certain accounting methods and practices, in particular : . the value of primary commitments did not reflect the economic reality of operations, . certain sums shown as advances for scholarships and technical assistance constitute expenditure under verification, not assets; . posting errors that remained uncorrected at the closure affected the general evaluation of the rest of the commitments unsettled etc. - with regard to the legality/regularity of the underlying transactions: the most likely amount of substantial legality/regularity errors affecting the year's payments was estimated at ECU 32.6 million (2.1% of total payments). At the same time, the Court noted expenditure of ECU 6 million for which there were no supporting documents and other legality/regularity errors affecting payments linked to structural adjustment, Stabex or the EIB. Having said which, the Court felt that its audit had provided it with reasonable assurance with respect to the financial statements for the 1995 financial year and that the accounts were accurate, subject to the facts mentioned in its report, although it was clear that the presentation of the EDF's financial situation, and of the capital available for re-use in particular, needed to be improved. The Court also felt that it had obtained reasonable assurance that the transactions underlying the year's revenue, commitments and payments were legal and regular, subject to the formal errors already noted in the area of Stabex, structural adjustment and the operations managed by the EIB, which the Court felt were mainly due to the nature of the legal framework which, in part, is unsuitable for the actual circumstances under which transactions are effected and decisions taken.

1995 discharge: EDF

1997/2018(DEC) - 10/04/1997 - Text adopted by Parliament, single reading

The European Parliament adopted the report by Mr Herbert BOSCH (PSE, D) on giving discharge to the Commission in respect of the financial management of the sixth and seventh European Development Funds (EDF) for the 1995 financial year. However, it called on the Commission in the resolution accompanying the discharge decision to present specific budget proposals for the EDF by the end of 1997 during forthcoming negotiations on the revision of the financial perspectives. It noted in this respect that the democratic scrutiny which it is required to exercise in this context is still invalidated by the legal framework of the EDF. However, it welcomes the statement of assurance issued by the Court of Auditors, which demonstrates that important progress has been made in the management of the EDF in comparison with 1994. As far as the budgetary implementation itself is concerned, it again calls upon the Commission to introduce provisions allowing appropriations for indicative national or regional programmes not yet used to be reallocated to non-programmable aid programmes. As far as structural adjustment is concerned, it called on the Commission to formulate clearer and more realistic conditions for granting aid so that there is less aid. Above all, it drew attention to the fact that aid for structural adjustment should be conditional upon respect for democracy in the beneficiary country and that Community action should aim first and foremost to mitigate the social fall out of structural reform. Efforts should also be made to give priority to the most disadvantaged categories in these countries. At the same time, the European Parliament called on the Commission not to confine itself to funding aid but also to supervise aid up to implementation.