Basic information

2000/2156(DEC) DEC - Discharge procedure	Procedure completed
1999 discharge: EC general budget, other sections **Subject** 8.70.03.07 Previous discharges	

Key players

European Parliament	**Committee responsible**	**Rapporteur**	**Appointed**
	CONT Budgetary Control	MORGAN Eluned (PSE)	06/11/2001
Council of the European Union	**Council configuration**	**Meetings**	**Date**
	Economic and Financial Affairs ECOFIN	2335	2001-03-12
European Commission	**Commission DG**	**Commissioner**	
	Budget		

Key events

Date	Event	Reference	Summary
28/04/2000	Non-legislative basic document published	SEC(2000)0539	
03/07/2000	Committee referral announced in Parliament		
21/03/2001	Vote in committee		
21/03/2001	Committee report tabled for plenary	A5-0108/2001	
03/04/2001	Debate in Parliament		
04/04/2001	Decision by Parliament	T5-0183/2001	Summary
04/04/2001	End of procedure in Parliament		
20/03/2002	Decision by Parliament	A5-0094/2002	
20/03/2002	Vote in committee		
20/03/2002	Committee report tabled for plenary	A5-0094/2002	
09/04/2002	Debate in Parliament		
10/04/2002	Report referred back to committee		

16/04/2002	Vote in committee		
16/04/2002	Committee report tabled for plenary	A5-0113/2002	
25/04/2002	Decision by Parliament	T5-0196/2002	
17/06/2002	Final act published in Official Journal		

Technical information

Procedure reference	2000/2156(DEC)
Procedure type	DEC - Discharge procedure
Legal basis	Rules of Procedure EP 102
Stage reached in procedure	Procedure completed

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee report tabled for plenary, single reading		A5-0108/2001	21/03/2001	
Text adopted by Parliament, single reading		T5-0183/2001 OJ C 021 24.01.2002, p. 0132-0231 E	04/04/2001	Summary
Text adopted by Parliament, single reading		T5-0184/2001 OJ C 021 24.01.2002, p. 0132-0231 E	04/04/2001	
Committee report tabled for plenary, single reading		A5-0094/2002	20/03/2002	
Committee report tabled for plenary, single reading		A5-0113/2002	16/04/2002	
Text adopted by Parliament, single reading		T5-0196/2002 OJ C 131 05.06.2003, p. 0016-0103 E	25/04/2002	

Council of the EU

Document type	Reference	Date	Summary
Supplementary non-legislative basic document	02088/2001	12/03/2001	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	SEC(2000)0539	28/04/2000	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N5-0617/2000 OJ C 342 01.12.2000, p. 0009	01/12/2000	Summary

Additional information		
Source	Document	Date
European Commission	EUR-Lex	

Final act
Budget 2002/0453 OJ L 158 17.06.2002, p. 0066 Budget 2001/0449 OJ L 160 15.06.2001, p. 0038 Summary

1999 discharge: EC general budget, other sections

2000/2156(DEC) - 04/04/2001 - Final act

PURPOSE : to grant discharge in respect of the implementation of other Union institutions for 1999. COMMUNITY MEASURE : Decision 2001/449/EC of the European Parliament concerning discharge in respect of the the implementation of the general budget of the European Union for the 1999 financial year: Section IV - Court of Justice, Section V - Court of Auditors, Section VI - Part B - Committee of the Regions. CONTENT : with the present decision, the European Parliament grants discharge to the Court of Auditors, the Court of Justice and the Committee of the Regions on the implementation of their respective budget for the 1999 financial year. The decision is accompanied by comments which form an integral part of the discharge decision and which the contents are laid down in the Parliament's opinion (please refer to the previous text).

1999 discharge: EC general budget, other sections

2000/2156(DEC) - 04/04/2001 - Text adopted by Parliament, single reading

The European Parliament adopted the report by Mrs Lousewies van der LAAN (ELDR, NL), thereby granting discharge for 1999 to the Court of Justice, the Court of Auditors and the Committee of the Regions. (Please refer to the previous document). However, it decided to postpone the decision concerning discharge for the Economic and Social Committee until the decision of the OLAF inquiry into a number of irregularities have been received. It should be noted, however, that in relation to the buildings policy of the Court of Justice, the Parliament regrets the circumstances which led to what the Court of Justice calls for the "formal irregularity" of occupying these buildings without a written lease agreement between 1989 and 1994 at a cost of around ECU 35 million by way of advances on rent payment to be adjusted, in conditions contrary to the rules set down in the Financial Regulation. The Parliament believes that, almost 7 years after the conclusion of the lease-option agreement of 15.11.1994, between the Court of Justice and the Luxembourg authorities, the time is ripe for the situation to be clarified. Therefore, it expects to be informed of the expert's conclusions as soon as possible.

1999 discharge: EC general budget, other sections

2000/2156(DEC) - 28/04/2000

PURPOSE: presentation of the revenue and expenditure account and the financial balance relating to the operations of the 1999 budget (other sections). CONTENT: This document establishes the level of expenditures and the financial balance of the other European Union institutions (i.e. excluding the Commission) for the 1999 financial year: - the European Parliament (and Ombudsman) (see DEC/2000/2157), - the Council, - the Court of Justice, - the Court of Auditors, - the Economic and Social Committee, - the Committee of the Regions. As far as the institutions are concerned, the following should be noted: 1) the Council: the 1999 budget amounted to 336,739,000 euros of which 99% was committed. 1999 saw the entry into force of the Amsterdam Treaty that conferred the Council's Secretariat with enhanced powers involving significantly higher expenditure. To deal with these expenditures, the Secretariat had to proceed in particular with a supplementary amending budget designed to finance the staff requirements of the High Representative and the Deputy Secretary-General of the Council, as well as the strengthening of certain other budget lines (Justice and home affairs). 2) Court of Justice: the budget amounted to 123,379,600 euros of which 99.8% was committed. 1999 was marked by the modernisation of this institution's computer system. On the immovable property front, the year saw the Court's occupation of a temporary building because of the presence of asbestos in the Palais with an over-run for the security and maintenance of the building that had not been foreseen. 3) Court of Auditors: the budget amounted to 66,015,088 euros 96.85% of which was committed, a not negligible amount of which concerns operating expenses (construction of a new building). 4) ESC and Committee of the Regions: the 1999 budget was affected like previous years by the reorganisation of the internal structure of

these two institutions. In particular, the presentation of a comprehensive new annual report for these institutions with a part A for the ESC and a part B for the CoR, and for each of these institutions a sub§section dealing with the common organisational structure should be noted. Essentially, the relations between these 2 institutions appear good since it has been possible to implement a work programme to regulate the amount of work of the common services and to harmonise the practices of the two administrations following the respective moves (in particular as far as personnel management is concerned). The year 2000 will, in this regard, be a decisive year.

1999 discharge: EC general budget, other sections

2000/2156(DEC) - 01/12/2000

PURPOSE: presentation of the Annual Report of the Court of Auditors on the implementation of the budget of other Community institutions for the 1999 financial year. CONTENT: The annual report concerning the financial year 1999 focuses on the Community budget as a whole, including the administrative appropriations of the other European Union institutions. These appropriations are managed directly by the institutions and basically serve to pay Members' and staff salaries, allowances and pensions, as well as rents, purchases of real estate and various administrative expenses. The report indicates that the overall rate of utilisation (payments and sums carried over into the next accounting period) of appropriations is 99%. The rate of cancellation of appropriations is 1%. No single budget line was the subject to any remarks regarding its implementation. With regard to the institutions, the only notable example of appropriations not being used concerns the Committees: only 14.3 million euros of their appropriations for 'investments in immovable property, rental of buildings and associated costs' (41.7 million euro under heading C-20 of the Joint Organisational Structure) were used. This is primarily due to delays in occupying the Belliard buildings, after they were vacated by the Parliament to move into its new set of buildings, the lease on which is due to expire at the end of 2007. The unused appropriations (27.4 million euro) were finally the subject of a non-automatic carry-over to financial year 2000. The Court notes that the aim of this carry over is to pay in advance for major fitting-out work on offices with no guarantee that the institutions can one day become the owners of the offices concerned on economically acceptable terms. Moreover, according to the report, the Commission should improve the way in which it presents its own analysis of the implementation of the budget for administrative expenditure. This analysis concentrates, in a format that is not easy to understand, on marginal items in heading 5. It should rather contain detailed and more consistent information on the implementation of the main categories of administrative expenditure: salaries, pensions, rents and property transactions. As far as the Statement of Assurance is concerned, the report indicates that the reliability of the budgetary accounts and the financial statements in support of the consolidated balance sheet is affected by a net under-estimation of tangible fixed assets. The liabilities not appearing in the balance sheet show a decrease in the trend in the future burden with respect to the pensions system which rises from 15 billion euros to 12.6 billion euros, due to a reduction in the rate of interest between 1998 and 1999. As far as the legality and regularity of the underlying operations, the examination of the expenditures arising from the pensions system for former officials did not show any particular anomalies. Overall, therefore, the legality and regularity of the underlying operations is satisfactory. However, it should be noted that the Court of Auditors made some specific recommendations with respect to expenditures on immovable property concerning in particular the European Court of Justice, as well as some technical observations concerning the management of certain expenditures by the Committee of theRegions, some of which had been subject to modifications by that institution.

1999 discharge: EC general budget, other sections

2000/2156(DEC) - 12/03/2001

PURPOSE: presentation of the Council recommendation on the discharge to be granted to the Commission on the implementation of the Communities' budget for the 1999 financial year (other sections). CONTENT: Based on the observations contained in the Court of Auditors' report concerning the 1999 financial year, the Council calls on the Parliament to grant discharge on the implementation of the 'other sections' part of the 1999 budget. However, the budgetary implementation calls for a series of comments from the Council which have to be fully taken into account without delay. Firstly, the Council welcomes the fact that the Court considers that overall activities and accounts covered by heading 5 of the financial perspectives are generally satisfactory, as was the case for the 1998 financial year. It notes that on 29 December 2000 the Commission adopted a regulation on the accounting management of the European Communities' non-financial fixed assets and hopes that this text in parallel with the intensified inter-institutional co-operation will result in improving the presentation of the consolidated balance and off-balance-sheet commitments. As far as real estate expenditures are concerned, the Council shares the Court's opinion according to which the Institutions' real estate projects should fall within a long-term inter-institutional real estate policy, as already specified in its conclusions in the Court's special report 5/2000 concerning real estate expenditures of the Court of Justice.