Basic information

2000/2157(DEC) DEC - Discharge procedure	Procedure completed
1999 discharge: EC general budget, Parliament **Subject** 8.70.03.07 Previous discharges	

Key players

European Parliament	**Committee responsible**	**Rapporteur**	**Appointed**
	CONT Budgetary Control	FOLIAS Christos (PPE-DE)	06/11/2000
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	Summary
03/07/2000	Committee referral announced in Parliament		
21/03/2001	Vote in committee		Summary
21/03/2001	Committee report tabled for plenary	A5-0099/2001	
03/04/2001	Debate in Parliament		
04/04/2001	Decision by Parliament	T5-0180/2001	Summary
04/04/2001	End of procedure in Parliament		
15/06/2001	Final act published in Official Journal		

Technical information

Procedure reference	2000/2157(DEC)

Procedure type	DEC - Discharge procedure
Legal basis	Rules of Procedure EP 102
Stage reached in procedure	Procedure completed
Committee dossier	CONT/5/12926

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee report tabled for plenary, single reading		A5-0099/2001	21/03/2001	
Text adopted by Parliament, single reading		T5-0180/2001 OJ C 021 24.01.2002, p. 0132-0219 E	04/04/2001	Summary

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 2001/0446
OJ L 160 15.06.2001, p. 0025 Summary

1999 discharge: EC general budget, Parliament

2000/2157(DEC) - 28/04/2000 - Non-legislative basic document

PURPOSE: presentation of the revenue and expenditure account and the financial balance relating to the operations of the 1999 budget - (European Parliament) CONTENT: this document establishes the level of expenditures and the financial balance of the other European institutions (i.e. excluding the Commission), and, in particular, the European Parliament and the Ombudsman for the 1999 financial year. The document indicates that the appropriations in the Parliament's budget amounted to 927,050,439 euros (a very limited increase on the 1998 budget, excluding the SAB, of 1.8%), which were utilised at a rate of 98.97%. 813,716,797 euros of these appropriations were in fact paid up, thus a rate of 88.68%. The implementation of the 1999 budget was affected by the European elections, the resignation of the European Commission and the approval procedure of the new executive, as well as developments in the real estate sector. Additional appropriations were written into the budget with a view to the information campaign for the elections (5.5 million euros), but also to cover the expenditures arising from the renewal of more than half of the Members of Parliament (transitional allowances, secretarial expenses, etc). The election year coincided, moreover, with a reduction in parliamentary activities because fewer meetings took place during the run-up to the election and the gradual return to work following the constitution of the various committees and delegations. The resignation of the European Commission further accentuated this slowdown in activities. The hearings of the new commissioners postponed the other activities of the Parliament's committees. This situation resulted in important over-runs on the items directly or indirectly related to meetings: interpretation, publications in the Official Journal and in extenso proceedings. In the real estate sector, the Parliament's Bureau set the date of 15 December 1998 as the date of reception of the Louise Weiss building. The constitutive session of July 1999 took place in this new building. This move had entailed the surrendering of the IPE III and the Palais de l'Europe for which the 1999 did not provide rental appropriations. The acquisition of the Atrium Building in Brussels was made possible thanks to the supplementary and amending budget (SAB) the appropriations for which had been carried over from 1998 to 1999. This meant that the Montoyer building could be freed up for the use of the Commitee of the Regions. In order to make best use of the available appropriations and to avoid cancellations, three virements were made in addition to the remainder of the SAB and the P3 virement in favour of Article 206 'Acquisition of immovable property', resulting in an increase in the anticipatory payments to 175.4 million euros. Since 1993, these represent a total of 686 million euros and result in an annual reduction in the budget estimated at 85 million euros. The 1999 budget was the first one prepared and implemented in euros. The introduction of the single currency enabled a large part of the exchange risk to be eliminated but the variations in the EUR/currency of payment remain for the four 'out' currencies and have a bearing on the allowances for secretarial and generalexpenses. The traditional annex to the Parliament's budget regarding the implementation of the Ombudsman's budget should also be noted. From 2000, this budget will be separated from and independent of the Parliament's budget. In 1999, many of the Ombudsman's technical and administrative services were provided directly or indirectly by the Parliament to avoid duplication. The 1999 budget included for the first time a lump sum to cover the costs incurred by the Parliament for the provision of services solely concerning staff (management of contracts, salaries and allowances, and IT services). The appropriations for the Ombudsman in 1999 amounted to 3,474,797 euros committed at a rate of 85.5%.

1999 discharge: EC general budget, Parliament

2000/2157(DEC) - 01/12/2000 - Court of Auditors: opinion, report

PURPOSE: presentation of the Annual Report of the Court of Auditors on the implementation of the European Parliament's budget 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. 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, specific recommendations concerning the management of certain expenditures of the European Parliament should be noted. In particular, the Court published a specific report concerning the expenditures of the Parliament's political groups. The Court made several recommendations that may be summarised as follows: 1) a single regulation should calrify the eligibility criteria for this expenditure; 2) the rules applicable to financing political parties, as well as the role and activities of the groups should be transparently defined; 3) financial management procedures should provide for an effective internal control system; 4) rules should be established with regard to the regime for the ownership and recording of items acquired; 5) each group's annual report should set out clear and detailed financial and accounting information; 6) the external audit of all the groups should be entrusted to a single organisation with a clearly defined mandate to allow it to cover all their activities; 7) the contractual relationship between the groups and their employees and contractors should be clarified.

1999 discharge: EC general budget, Parliament

2000/2157(DEC) - 04/04/2001 - Text adopted by Parliament, single reading

By adopting the report by Mr Christos FOLIAS (EPP/ED, GR), Parliament decided to grant discharge to its Secretary-General in respect of the 1999 budget. The improvements in implementing Parliament's budget are welcome although the resolution stresses the need for increased professional training and authorising of officers. (Please refer to the previous document). However, it should be noted that, in response to the comments by the Court of Auditors on the funding of the political groups, the Parliament underlines that it has set up a new budgetary item and that the Bureau adopted the rules for the utilisation of appropriations for this item on 13 December 2000.

1999 discharge: EC general budget, Parliament

2000/2157(DEC) - 12/03/2001 - Supplementary non-legislative basic document

PURPOSE: presentation of the Council's recommendation on the discharge to be granted to the European Parliament on the implementation of its budget in 1999. CONTENT: Based on the observations contained in the Court of Auditors' report concerning the 1999 financial year, the Council recommends the European Parliament is granted discharge for the implementation of its 1999 budget. However, the implementation of this budget provoked a series of remarks on the part of the Council which need to be taken into account as soon as possible. Firstly, the Council welcomes the fact that the Court of Auditors considers that the operations under heading 5 of the financial perspectives are generally satisfactory, as was already the case in 1998. It notes that the Commission, on 29 December 2000, adopted a regulation concerning the accounting management of the European Communities' non-financial fixed assets and it hopes that this text, in parallel with the intensified inter-institutional co-operation will permit an improvement in the presentation of the consolidated balance and off balance sheet commitments. It also invites the Commission to make some progress with regard to planning the management of its real estate contracts. In parallel, as was already done in 1997, following the Commission's 29 October 1996 communication to the Council and the Parliament on the financing of the new European Parliament buildings in Brussels and Strasbourg (COM (96) 518 final), and in 2000, in the context of its recommendation for the 1998 discharge, the Council reaffirmed that the Treaty did not permit a European Institution (the Parliament) to ask for a loan. It recalled that in 1997 a solution for indirect financing via a 'specific purposes vehicle' (SPV) had not been the subject of any objections of principle on the part of the Council. The Council shares the Court of Auditors' opinion according to which the Institutions' property projects should form part of a long-term inter-institutional real estate policy. The Council noted the other observations made by the Court, in particular in regard to the expenses of the European Parliament's political groups. In this regard, it indicated that it would give its ongoing attention to developments regarding this matter.

1999 discharge: EC general budget, Parliament

2000/2157(DEC) - 04/04/2001 - Final act

PURPOSE : to grant discharge in respect of the implemetation of the European Parliament's budget for 1999. COMMUNITY MEASURE : Decision 2001/446/EC of the European Parliament concerning discharge in respect of the implementation of the general budget of the European Union for the 1999 financial year Section I European Parliament/Ombudsman (Annex). CONTENT : with the present decision, the European Parliament grants discharge to itself and the Ombudsman 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 decision giving discharge and its contents are set out in the Parliament's opinion (please refer to the previous text).