Basic information

2000/2164(DEC) DEC - Discharge procedure	Procedure completed
1999 discharge: 6th, 7th and 8th European Development Funds (EDF) **Subject** 6.30.03 European Development Fund (EDF) 8.70.03.07 Previous discharges	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	RÜHLE Heide (V/ALE)	04/04/2001

Former committee responsible	Former rapporteur	Appointed
CONT Budgetary Control	RÜHLE Heide (V/ALE)	06/11/2000

Former committee for opinion	Former rapporteur for opinion	Appointed
DEVE Development and Cooperation	HOWITT Richard (PSE)	22/11/2000

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
15/06/2000	Non-legislative basic document published	COM(2000)0357	Summary
08/09/2000	Committee referral announced in Parliament		
22/03/2001	Vote in committee		Summary

22/03/2001	Committee report tabled for plenary	A5-0109/2001	
03/04/2001	Debate in Parliament		
04/04/2001	Decision by Parliament	T5-0186/2001	Summary
04/04/2001	End of procedure in Parliament		
10/10/2001	Vote in committee		Summary
10/10/2001	Committee report tabled for plenary	A5-0337/2001	
24/10/2001	Decision by Parliament	T5-0556/2001	Summary
24/10/2001	Debate in Parliament		
06/12/2001	Final act published in Official Journal		

Technical information

Procedure reference	2000/2164(DEC)
Procedure type	DEC - Discharge procedure
Legal basis	Rules of Procedure EP 102
Stage reached in procedure	Procedure completed
Committee dossier	CONT/5/14813 CONT/5/13425

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee report tabled for plenary, single reading		A5-0109/2001	22/03/2001	
Text adopted by Parliament, single reading		T5-0186/2001 OJ C 021 24.01.2002, p. 0133-0244 E	04/04/2001	Summary
Committee report tabled for plenary, single reading		A5-0337/2001	10/10/2001	
Text adopted by Parliament, single reading		T5-0556/2001 OJ C 112 09.05.2002, p. 0148-0186 E	24/10/2001	Summary
Text adopted by Parliament, single reading		T5-0557/2001 OJ C 112 09.05.2002, p. 0148-0186 E	24/10/2001	
Text adopted by Parliament, single reading		T5-0558/2001 OJ C 112 09.05.2002, p. 0148-0186 E	24/10/2001	

Council of the EU

Document type	Reference	Date	Summary
Supplementary non-legislative basic document	06536/2001	05/03/2001	Summary
Supplementary non-legislative basic document	06537/2001	05/03/2001	

Supplementary non-legislative basic document	06538/2001	05/03/2001	

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2000)0357	15/06/2000	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N5-0618/2000 OJ C 342 01.12.2000, p. 0205	01/12/2000	Summary
EU	Implementing legislative act	32001D0858 OJ L 321 06.12.2001, p. 0023	24/10/2001	

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Final act

Decision 2001/0859
OJ L 321 06.12.2001, p. 0030 Summary

Decision 2001/0539
OJ L 194 18.07.2001, p. 0038-0038

1999 discharge: 6th, 7th and 8th European Development Funds (EDF)

2000/2164(DEC) - 24/10/2001 - Final act

PURPOSE : to finally adopt the discharge in respect of the financial management of the sixth, seventh and eighth European Development Funds for the financial year 1999. COMMUNITY MEASURE : Decision of the European Parliament 2001/858/EC and 859/EC on the discharge in respect of the financial management of the sixth, seventh and eighth European Development Funds for the financial year 1999 and on the closing of the accounts of the same EDF for 1999. CONTENT : this decision gives discharge to the Commission in respect of the implementation of the sixth, seventh and eighth European Development Funds for the financial year 1999 and definitive closing of the accounts for the same 3 EDF for 1999. The resolution accompanying the discharge procedure is in accordance with the European Parliament's opinion of 24 October 2001 (please refer to the summary of the resolution dated 24.10.2001).

1999 discharge: 6th, 7th and 8th European Development Funds (EDF)

2000/2164(DEC) - 05/03/2001 - Supplementary non-legislative basic document

PURPOSE: presentation of the Council recommendation on the discharge to be given to the Commission on the implementation of the operations of the 6th, 7th and 8th European Development Funds (EDFs) for the 1999 financial year. CONTENT: Having examined the revenue and expenditure account and the balance relating to the activities of the 6th, 7th and 8th EDFs, for the year up to 31 December 1999, as well as the Court of Auditors'

report concerning the 1999 financial year, the Council recommends to the Parliament to give its discharge to the Commission regarding the implementation of the operations of the 3 EDFs concerned for the 1999 financial year. This recommendation is not accompanied by any specific remarks, the Council considering for its part that the overall implementation of the budget was satisfactory.

1999 discharge: 6th, 7th and 8th European Development Funds (EDF)

2000/2164(DEC) - 01/12/2000 - Court of Auditors: opinion, report

PURPOSE: presentation of the Court of Auditors' annual report on the activities of the sixth, seventh and eighth European Development Funds (EDF) in the 1999 financial year.

CONTENT: This annual report focuses on the activities of the 6th, 7th and 8th EDFs in 1999. In its report, the Court recalls the operation of the EDFs which are the result of international agreements between the Member States and the 71 ACP states. The Commission is, however, responsible for managing the EDFs which were implemented in parallel since, although in principle they last five years, the corresponding appropriations may be called up at any time. Only when the Commission considers that a fund is near completion does it transfer the balance to a subsequent fund. The Court considers that, for the most part, the EDF Funds were correctly implemented in 1999 even if the accounts were submitted late (15.06.2000). The Court is of the opinion that the accounts for the financial year 1999 give a true picture of the revenue and expenditure of the 6th, 7th and 8th EDFs for the year and of their financial situation at the end of the year. However, it points out problems in respect of the scope and level of implementation of macro-economic aid not shown in the accounts and the situation of commitments, which is not consistent with the actual state of affairs and does not give a reliable indication of the appropriations which are actually available. Although in the case of some countries which experience delays internal disturbances are responsible for implementation problems, in other cases questions must be raised as to their ability or willingness to make use in good time and in an appropriate fashion, of the funds they have been allocated. In such cases, the Commission's initial allocation decisions should be reappraised and readjusted on the basis of urgent needs after agreement has been obtained from the States concerned. Concerning the system for stabilising export revenues (Stabex), which is financed by the 8th EDF, the Court suggests that current funding surpluses require rectification. The Court is of the opinion that the transactions underlying the financial statements for the 6th, 7th and 8th EDFs for the 1999 financial year are, on the whole, legal and regular. However, the Court points out that, with regard to payments implemented in the ACP countries under the responsibility of National and Regional Authorising Officers in the framework of some programmes or financial instruments, the financial audits carried out by the Commission revealed ineligible transactions which may be attributed to the EDFs. Moreover, the Court also points out that, in the case of macro-economic aid, it makes no sense to carry out a strict legality and regularity check on the basis of a systematic review of the conditions in the financing agreements.

1999 discharge: 6th, 7th and 8th European Development Funds (EDF)

2000/2164(DEC) - 24/10/2001 - Text adopted by Parliament, single reading

In approving the resolution by Mrs Heide RÜHLE (Greens/EFA, D), Parliament gave the budgetary discharge for the sixth, seventh and eight European Development Fund (EDF) for 1999. (Please refer to the previous text).

1999 discharge: 6th, 7th and 8th European Development Funds (EDF)

2000/2164(DEC) - 15/06/2000 - Non-legislative basic document

PURPOSE : to present a Communication from the Commission on the balance sheets and accounts of the 6th, 7th and 8th European Development Funds for the financial year 1999. CONTENT : the balance sheets and revenue and expenditure accounts were drawn up in accordance with the Financial Regulations applicable to the 6th, 7th and 8th EDFs. The relevant documents must be presented to the European Parliament, the Council and the Court of Auditors as provided in Article 71 of the Financial Regulation applicable to the 7th EDF and Articles 66, 67 and 68 of the Financial Regulation applicable to the 8th EDF. These financial Regulations stipulate that the accounts be kept according to the following principles: - universality: all operations pertaining to each Fund are recorded. Each country has a separate record. There is a single treasury; - justification: all operations are substantiated by supporting documents; - no set-off policy: there is no set-off between revenue and expenditure; - calendar year: the accounts are kept by calendar year. All expenditure and revenue is registered according to the value date given on the bank statement. The balances thus established are not adjusted at the year-end; - double-entry book keeping: each operation is registered to the debit of one or more accounts and to the credit of one or more accounts, so that the total amount registered on the debit side is equal to the total amount registered on the credit side. In addition, the accounts of the various EDFs are kept in euro. Financial contributions are paid either in euro or, where Member States show due reason, in national currencies into special accounts opened with the treasuries of the Member States. However, for reasons of efficiency, there is a single treasury for all the EDFs being implemented; this leads to operations between the various EDFs, which are balanced out in the liaison accounts between the various balance sheets.

1999 discharge: 6th, 7th and 8th European Development Funds (EDF)

2000/2164(DEC) - 04/04/2001 - Text adopted by Parliament, single reading

By adopting the report by Mrs Heide RÜHLE (GREENS/EFA, D), Parliament decided to postpone the discharge for the sixth, seventh and eighth European Development Funds (EDF). (Please refer to the previous document). It should be noted that postponement of the discharge will also provide an opportunity to examine, on the basis of figures to be made in May 2001, to what extent the Commission is ensuring measurable progress with regard to the volume and effectiveness of Community aid in the health sector in the context of poverty reduction.