Basic information

2011/2203(DEC) DEC - Discharge procedure	Procedure completed
2010 discharge: EU general budget, Section II - Council **Subject** 8.70.03.07 Previous discharges	

Key players

European Parliament	**Committee responsible**	**Rapporteur**	**Appointed**
	CONT Budgetary Control	AYALA SENDER Inés (S&D)	01/06/2012
		Shadow rapporteur MARINESCU Marian-Jean (PPE) STAES Bart (Verts/ALE) CZARNECKI Ryszard (ECR) SØNDERGAARD Søren Bo (GUE/NGL) ANDREASEN Marta (EFD)	

European Commission	**Commission DG**	**Commissioner**
	Budget	ŠEMETA Algirdas

Key events

Date	Event	Reference	Summary
26/07/2011	Non-legislative basic document published	COM(2011)0473	Summary
12/10/2011	Committee referral announced in Parliament		
27/03/2012	Vote in committee		
25/04/2012	Committee report tabled for plenary	A7-0095/2012	Summary
10/05/2012	Decision by Parliament	T7-0157/2012	Summary
10/05/2012	Results of vote in Parliament		
10/05/2012	Debate in Parliament		

10/05/2012	Report referred back to committee		
26/09/2012	Vote in committee		
02/10/2012	Committee report tabled for plenary	A7-0301/2012	Summary
23/10/2012	Decision by Parliament	T7-0372/2012	Summary
23/10/2012	End of procedure in Parliament		
20/12/2012	Final act published in Official Journal		

Technical information

Procedure reference	2011/2203(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	CONT/7/09684

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE475.758	08/02/2012	
Amendments tabled in committee		PE483.636	07/03/2012	
Committee report tabled for plenary, single reading		A7-0095/2012	25/04/2012	Summary
Text adopted by Parliament, single reading		T7-0157/2012	10/05/2012	Summary
Committee draft report		PE491.069	20/06/2012	
Amendments tabled in committee		PE494.854	07/09/2012	
Committee report tabled for plenary, single reading		A7-0301/2012	02/10/2012	Summary
Text adopted by Parliament, single reading		T7-0372/2012	23/10/2012	Summary

Council of the EU

Document type	Reference	Date	Summary
Document attached to the procedure	06081/2012	17/02/2012	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2011)0473	26/07/2011	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary

CofA	Court of Auditors: opinion, report	N7-0107/2011 OJ C 326 10.11.2011, p. 0001	08/09/2011	Summary

Additional information		
Source	**Document**	**Date**
European Commission	EUR-Lex	

Final act	
Decision 2012/0799 OJ L 350 20.12.2012, p. 0069	Summary

2010 discharge: EU general budget, Section II - Council

2011/2203(DEC) - 02/10/2012 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the second reading report of Inés AYALA SENDER (S&D, ES) on the Council discharge for the financial year 2010 which called on the European Parliament **to refuse the Secretary-General of the Council the discharge for the implementation of the Council budget**. In May 2012, Parliament previously postponed its decision on granting the discharge for the implementation of the Council budget, essentially because of **lack of transparency** on the part of the Council (as reported in the summary dated 10/05/2012).

In its draft resolution, the parliamentary committee made a series of points supporting its agreed position:

- **inter-institutional cooperation**: underlines that in its 2010 annual report, the Court of Auditors criticised the financing of the Residence Palace building project because of the advance payments made, Members reminded the Court of Auditors of Parliament's request to carry out an in-depth assessment of supervisory and control systems in the Council, similar to the assessments it carried out in relation to other institutions and organs of the Union. Members consider that its fulfilment depends entirely on an unhindered inter-institutional cooperation between the Council and the Parliament;
- **pending issues**: once again, Parliament regrets the continual difficulties encountered with the Council in the discharge procedures for the 2007, 2008 and 2009 financial years and point out that **Parliament refused** to grant the Secretary-General of the Council discharge for implementation of the Council budget for the financial year 2009 for reasons linked to lack of information. Parliament also noted that, in its resolution with observations forming an integral part of the above-mentioned decision of 10 May 2012, Members asked 26 supplementary questions linked to the discharge procedure to which Council refused to respond. They deplore the fact that the attitude of the **Council obstructs democratic control as well as transparency and accountability vis-à-vis Union taxpayers**;
- **emphasising the right of Parliament to grant discharge**: Members noted the right of Parliament to grant discharge in accordance with Treaty Articles (Articles 316, 317 and 319 of the Treaty on the Functioning of the European Union (TFEU)) which must be interpreted in the light of their context and their purpose: which is to submit the implementation of the **entire budget of the European Union to parliamentary control and scrutiny without exception**, and to **grant discharge autonomously**, not only in respect of the section of the budget implemented by the Commission, but also in respect of the sections of the budget implemented by the other institutions. In this respect, Members are of the opinion that, in any event, **an assessment must be carried out of the Council's management as an institution of the Union during the financial year under examination, thereby upholding Parliament's prerogatives**, in particular, the assurance of democratic accountability towards Union citizens. They propose that the discharge is based on a series of written documents submitted by the various institutions whilst deploring that, during negotiations on a revised Financial Regulation, **no agreement could be reached on ways in which the discharge procedure could be improved**. Members concluded by welcoming the organisation by the Committee on Budgetary Control of a seminar on the different roles played by Parliament and the Council in the discharge procedure covering the main points of the procedure (in particular, mutual sincere cooperation between the two institutions).

2010 discharge: EU general budget, Section II - Council

2011/2203(DEC) - 23/10/2012 - Text adopted by Parliament, single reading

The European Parliament adopted a decision whereby it **refuses to grant the Secretary-General of the Council the discharge for the implementation of the Council budget for the 2010 financial year.**

To recap, in May 2012, Parliament had postponed its decision on granting the discharge for the implementation of the Council budget, essentially because of **lack of transparency** on the part of the Council (as reported in the summary dated 10/05/2012).

Parliament recalls, above all, that 'citizens have the right to know how their taxes are being spent and how the power entrusted to political bodies is handled'. As a result, it considers that the Council, as an institution of the Union, **should be subject to democratic accountability towards Union citizens as far as the implementation of Union funds is concerned**.

In its resolution, Parliament made a series of points supporting its agreed position:

- **inter-institutional cooperation:** recalling the main points of the opinion of the Court of Auditors on the Council in its statement of assurance for 2010 (in particular, the financing of the Residence Palace building project because of the advance payments made), Parliament reminds the Court of Auditors of its request to carry out an in-depth assessment of supervisory and control systems in the Council, similar to the assessments it carried out in relation to other institutions and bodies of the Union. Parliament consider that its fulfilment depends entirely on an unhindered inter-institutional cooperation between the Council and the Parliament;
- **pending issues:** once again, Parliament regrets the continual difficulties encountered with the Council in the discharge procedures for the 2007, 2008 and 2009 financial years and point out that Parliament refused to grant the Secretary-General of the Council discharge for implementation of the Council budget for the financial year 2009 for reasons linked to lack of information. Parliament also noted that, in its resolution with observations forming an integral part of the above-mentioned decision of 10 May 2012, Members asked 26 supplementary questions linked to the discharge procedure to which Council refused to respond. It deplores the fact that the attitude of the **Council obstructs democratic control as well as transparency and accountability vis-à-vis the Union's taxpayers**;
- **emphasising Parliament's right to grant discharge:** Parliament recalls the Treaty articles (Articles 316, 317 and 319 of the Treaty on the Functioning of the European Union (TFEU)) on which its right to grant discharge is founded which must be interpreted in the light of their context and their purpose i.e. **to submit the implementation of the entire budget of the European Union to parliamentary control and scrutiny without exception**, and to grant discharge **autonomously**, not only in respect of the section of the budget implemented by the Commission, but also in respect of the sections of the budget implemented by the other institutions. In this context, Parliament considers that, in any event, **an assessment must be carried out of the Council's management as an institution of the Union during the financial year under examination, thereby upholding Parliament's prerogatives**. It proposes a series of guidelines to facilitate the discharge in regard to the Council, whilst regretting that, during negotiations on a revised Financial Regulation, **no agreement could be reached on ways in which the discharge procedure could be improved**.

Lastly, the resolution proposes the organisation, within the Committee on Budgetary Control, of a seminar on the different roles played by Parliament and the Council in the discharge procedure (in particular, mutual sincere cooperation between the two institutions). In particular, the resolution specifies the documents that must be made available in the context of the discharge procedure.

2010 discharge: EU general budget, Section II - Council

2011/2203(DEC) - 23/10/2012 - Final act

PURPOSE: **refusal to grant discharge to the Council for the 2010 financial year**.

NON-LEGISLATIVE ACT: Decision 2012/799/EU of the European Parliament on the discharge for implementation of the European Union general budget for the financial year 2010, Section II — Council.

CONTENT: with this Decision, the European Parliament **refuses to grant the Secretary-General of the Council discharge for the implementation of the Council budget for the 2010 financial year**.

The Decision is in accordance with the European Parliament's resolution adopted on 23 October 2012 and includes a series of observations which support the European Parliament's decision to refuse discharge to the Council (refer to the summary of the opinion of 23 October 2012).

2010 discharge: EU general budget, Section II - Council

2011/2203(DEC) - 26/07/2011 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2010, as part of the 2010 discharge procedure.

Analysis of the accounts of the EU Institutions: **Section II - Council**.

CONTENT: this Commission document sets out the consolidated annual accounts of the European Union for the financial year 2010 as prepared on the basis of the information presented by the institutions, organisations and bodies of the EU, in accordance with Article 129 (2) of the Financial Regulation applicable to the EU's General Budget, including the Council.

(1) Purpose: the document helps to bring insight into the EU budget mechanism and the way in which the budget has been managed and spent in 2010. It recalls that European Union's operational expenditure covers the various headings of the financial framework and takes different forms, depending on how the money is paid out and managed.

In accordance with the Financial Regulation, the Commission implements the general budget using the following methods: direct centralised management: direct implementation of the budget by the Commission services; indirect centralised management: the Commission confers tasks of

implementation of the budget to bodies of EU law or national law, such as the EU agencies of public law or with public service missions; decentralised management: the Commission delegates certain tasks for implementation of the budget to third countries; **shared management**: under this method of management budget implementation tasks are delegated to Member States. The majority of the expenditure falls under this mode "Shared Management" involving the delegation of tasks to Member States, covering such areas as agricultural spending and Structural Actions.

The document also presents the different financial actors involved in the budget process (accounting officers, internal officers and authorising officers) and recalls their respective roles in the context of the tasks of sound financial management.

Amongst the other legal elements relating to the implementation of the EU budget presented in this document, the paper focuses on the following issues:

- accounting principles applicable to the management of EU spending (business continuity, consistency of accounting methods, comparability of information ...);
- consolidation methods of figures for all major controlled entities (institutions and agencies);
- the recognition of financial assets in the EU (tangible and intangible assets, financial assets and other miscellaneous investments);
- the way in which EU public expenditure is committed and spent, including pre-financing;
- the means of recovery following irregularities detected;
- the modus operandi of the accounting system:
- the audit process followed by the European Parliament's granting of the discharge.

To recall, the **final control is the discharge of the budget for a given financial year**. The discharge represents the political aspect of the external control of budget implementation and is the decision by which the European Parliament, acting on a Council recommendation, "releases" the Commission from its responsibility for management of a given budget by marking the end of that budget's existence (please refer to the follow-up reports presented in this procedure file).

Lastly, the document presents a series of tables and detailed technical indicators on (i) the balance sheet; (ii) the economic outturn account; (iii) cashflow tables; (iv) technical annexes concerning the financial statements.

(2) Implementation of appropriations under Section II of the budget for the financial year 2010: the document comprises a series of detailed tables, the most important concerning the implementation of the budget. As regards the Council's expenditure, the table on the financial and budgetary implementation of this institution shows the following:

(A) Table showing the commitment appropriations:

- Commitments: EUR 634 million (90.08% rate of implementation)
- Carry-overs to 2011: EUR 29 million (4.14% of authorised appropriations)
- Cancelled: EUR 41 million.

(**B) Table showing the implementation of payments**:

- Payments: EUR 620 million (82.89% rate of implementation)
- Carry-overs to 2011: EUR 81 million (10.76% of authorised appropriations)
- Cancellations: EUR 41 million.

The annexes detail specific expenditure of the institutions, in particular:

- **pensions**: an administrative budget heading includes the pension obligations towards the Secretaries General of the Council;
- **joint sickness insurance scheme**: a valuation is also made for the estimated liability that the EU has regarding its contributions to the Joint Sickness Insurance Scheme in relation to its retired staff. This gross liability has been valued at EUR 3 791 million for 2010;
- **buildings**: another heading covers the amounts included correspond to amounts committed to be paid during the term of the contracts. Included here is the outstanding contractual obligation of EUR 76 million concerning building related contracts of the Council in 2010.

(3) Budget implementation – conclusions: the main administrative objectives of the General Secretariat of the Council (GSC hereafter) for 2010 were:

- to ensure an efficient start-up and functioning of the European Council and its President;
- further progress on administrative modernisation. The General Secretariat has established an ambitious programme to reinforce the quality of its organisation. Various initiatives have or will have a budgetary impact (in terms of both investment costs and economies resulting from increased efficiency);
- continuation of the construction of the Résidence Palace, which should be ready by 2014;
- adapting its organisation to the creation of the European External Action Service.

For further details on the budgetary implementation of expenditure of Section II of the budget (Council), please refer to the Financial Activity Report 2010 (Section II – European Council and Council).

2010 discharge: EU general budget, Section II - Council

2011/2203(DEC) - 08/09/2011

PURPOSE: to present the report of the Court of Auditors on the implementation of the budget for the financial year 2010 (Section II – European Council and Council).

CONTENT: this is the Court's 34th Annual Report on the implementation of the EU budget. It covers the 2010 financial year.

Pursuant to the provisions of the Treaty on the Functioning of the European Union (TFEU) the Court has audited: (a) the annual accounts of the European Union which comprise the consolidated financial statements and the consolidated reports on implementation of the budget for the financial year ended 31 December 2010; and (b) the legality and regularity of the transactions underlying those accounts.

The central part of the annual report is the Court's statement of assurance (the 'DAS') on the reliability of the annual accounts of the EU and on the legality and regularity of transactions (referred to in the report as 'regularity of transactions'). The statement of assurance itself begins the report; the material which follows reports mainly on the audit work underlying the statement of assurance.

This particular audit concerns the budget implementation of the European Council and the Council.

Based on its audit testing, the ECA concludes that the payments for the policy group Administrative and other expenditure were on the whole free from material error. **The estimated error rate was 0.4%.**

The Court found that supervisory and control systems for administrative and other expenditure were effective in ensuring the regularity of payments. However, **the ECA found a number of errors and weaknesses in the implementation of procurement procedures** by the EU institutions and bodies, and **in one institution (European Council/Council) repeated under-utilisation of certain budget lines resulting in significant budget transfers to finance building projects**. Recruitment decisions were also not always appropriately documented. These weaknesses were not material for the policy group as a whole, but were significant in the context of the individual institution or body concerned and need to be addressed by their administrations.

For 2010, the ECA recommends the EU institutions and bodies should ensure that:

- appropriate documentation is established to justify recruitment decisions and that eligibility criteria set out in vacancy notices are respected; and
- authorising officers establish appropriate checks and benefit of better guidance in order to improve the design, coordination and performance of procurement procedures.

The Court makes a certain number of particular observations as regards each EU institution or body of the European Union and which do not call into question the overall positive assessments set out above because they do not affect significantly administrative expenses as a whole.

In the specific case of the audit of the Council and the European Council, the Council notes the following:

- **Financing of the 'Residence Palace' building project**: the convention for the construction of the Residence Palace Building in Brussels, signed with the Belgian State in 2008 for planned completion in 2013 and for a total estimated cost of 310 million euro (estimated prices 2013), provides for the possibility of making advance payments. In the period 2008-2010, the Council made advance payments totalling 235 million euro, of which 30 million euro were included in the budget line for the acquisition of buildings in the Council's initial budget. The additional funds of 205 million euro (i.e. 87 % of the total funds paid in advance) came from budgetary transfers made at the end of each year from 2007 to 2010 (mostly from budget lines for interpretation costs and delegations' travel expenses).
- The repeated under-utilisation of these budget lines throughout the 2008-2010 period and the size of the amounts transferred with respect to total advance payments made **does not comply with the principle of budget accuracy**. In addition, the payment in the first 3 years of EUR 235 million out of the convention's total value of EUR 310 million did not match payments to the progress of the building work.

2010 discharge: EU general budget, Section II - Council

2011/2203(DEC) - 17/02/2012

Having regard to the observations made in the Court of Auditor's report, the Council calls on the European Parliament to **give a discharge to all of the other institutions of the European Union in respect of the implementation of the budget of the European Union for the financial year 2010**.

Although the Council notes with satisfaction that, again in 2010, the administrative expenditure of EU institutions and bodies continued to **remain free from material error and that their supervisory and control systems continued to be effective** in ensuring compliance with the requirements of the Financial Regulation, it makes a series of case-specific comments.

As regards the Council and the European Council, the Council welcomes the remedial action already taken by the institutions concerned and encourages them to address the remaining weaknesses pointed out by the Court.

The Council takes due note of the Court's observations concerning the under-utilisation of a number of budget lines in the European Council and Council's section of the budget enabling transfers of unused amounts as advance payments for the **"Résidence Palace" building project**. It acknowledges that steps have been taken to address this issue in the 2012 budgetary procedure.

2010 discharge: EU general budget, Section II - Council

2011/2203(DEC) - 25/04/2012 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Inés AYALA SENDER (S&D, ES) in which it calls on the European Parliament to **postpone its decision on granting the Secretary-General of the Council discharge** for implementation of the Council's budget for the financial year 2010.

In keeping with its power to make use of the two deadlines in the discharge timetable in order, in this case, to explore the **possibility of reaching an agreement with the Presidency-in-Office**, Members postpone this decision.

Members take note of the fact that, in its annual report for 2010, the Court of Auditors concluded, based on its audit work, that the payments as a whole for the year ended 31 December 2010 for the administrative and other expenses of the institutions and bodies were free from material error. They state that Parliament is still awaiting all necessary documents for a

discharge (including the full 2010 internal audit) and hope that it will receive the complete annual activity report providing a comprehensive overview of all human resources available to the Council.

Members point out that in its 2010 annual report the Court of Auditors criticised the financing of the Residence Palace building project because of the advance payments during the period 2008-2010 amounting to EUR 235 million. The amounts paid came from under-utilised budget lines of the Council (or rather 'over-budgeted').

Members share the Court of Auditors' view that such a procedure does not comply with the principle of budget accuracy, despite the savings made in paying rent.

Transparency issues: Members regret the difficulties encountered in the discharge procedures for the 2007, 2008 and 2009 financial years, which were due to the **unwillingness of the Council to engage in an open and formal dialogue with the Committee on Budgetary Control as well as to answer the questions of the Committee**. They point out that Parliament refused to grant the Secretary-General of the Council discharge for the implementation of the Council budget for the financial year 2009 for the same reasons.

Members reiterate the view that the European taxpayers have every right to expect that the entirety of the Union budget, including all the funds managed autonomously by its separate institutions and agencies, should be **subject to full public scrutiny**.

Members deplore the fact that, unlike the other Union institutions, the Council does not consider itself responsible for the use of the funds made available to it. They note the flaw in the Council's argument that granting discharge to the Commission should be interpreted as granting discharge to the entirety of the Union budget, including parts of the budget used by the Council, is demonstrated by its inconsistent adherence to the position that **the Commission should not have the power to oversee and manage its budget**.

They believe that the only logical resolution of this conflict is for Council either to invite the Commission to take control of its finances or to participate fully in a standard discharge procedure.

Members call on the Secretary-General of the Council to provide Parliament's committee responsible for the discharge procedure with comprehensive written answers to a series of specific technical questions set out in the draft resolution.

Members refer to letters between the Council and the Parliament in the framework of the discharge procedure and recalls that the Chair of the Committee on Budgetary Control sent a letter to the Presidency-in-Office of the Council, stating his wish to establish political dialogue and forwarding supplementary questions from the Committee on Budgetary Control on the discharge to the Council. They regret, however, that the Council refused to attend any official meeting of the Committee on Budgetary Control related to its discharge.

Application of rules according to the TFEU: Members emphasises the right of Parliament, on the Council's recommendation, to gr**ant discharge in accordance with the procedure laid down in the Treaty on the Functioning of the European Union**, which must be interpreted in the light of its context and purpose, which is to submit the implementation of the entire budget of the European Union to parliamentary control and scrutiny without exception, and to grant discharge autonomously, not only in respect of the section of the budget implemented by the Commission, but also in respect of the sections of the budget implemented by the other institutions. They note that the Council ought to be transparent and fully accountable to the European citizens for the funds entrusted to it as a Union institution and call on the Council to discuss the annual discharge for the general budget of the Union in a public part of the Council meeting.

2010 discharge: EU general budget, Section II - Council

2011/2203(DEC) - 10/05/2012 - Text adopted by Parliament, single reading

The European Parliament adopted by 614 votes to 11, with 5 abstentions, **a decision to postpone granting discharge to the Secretary-General of the Council for implementation of the Council's budget for the financial year 2010**.

In keeping with its power to make use of the two deadlines in the discharge timetable in order, in this case, to explore the **possibility of reaching an agreement with the Presidency-in-Office**, Parliament postpone this decision.

Parliament also adopted a resolution by 622 votes to 6, with 12 abstentions, containing a number of observations which are an integral part of the decision to postpone the discharge.

The resolution recall that, in its annual report for 2010, the Court of Auditors concluded, based on its audit work, that the payments as a whole for the year ended 31 December 2010 for the administrative and other expenses of the institutions and bodies were free from material error. Members state that Parliament is still awaiting all necessary documents for a discharge (including the full 2010 internal audit) and hope that it will receive the complete annual activity report providing a comprehensive overview of all human resources available to the Council.

Administrative and financial management of the Council: Members point out that in its 2010 annual report the Court of Auditors criticised the financing of the Residence Palace building project because of the advance payments during the period 2008-2010 amounting to EUR 235 million. The amounts paid came from under-utilised budget lines of the Council (or rather 'over-budgeted').

Members share the Court of Auditors' view that such a procedure does not comply with the principle of budget accuracy, despite the savings made in paying rent.

Transparency issues: Parliament regret the difficulties encountered in the discharge procedures for the 2007, 2008 and 2009 financial years, which were due to the **unwillingness of the Council to engage in an open and formal dialogue with the Committee on Budgetary Control as well as to answer the questions of the Committee**. It points out that Parliament refused to grant the Secretary-General of the Council discharge for the implementation of the Council budget for the financial year 2009 for the same reasons.

Members reiterate the view that the European taxpayers have every right to expect that the entirety of the Union budget, including all the funds managed autonomously by its separate institutions and agencies, should be **subject to full public scrutiny**.

Parliament deplores the fact that, unlike the other Union institutions, the Council does not consider itself responsible for the use of the funds made available to it. In an amendment adopted in plenary, Parliament notes the flaw in the Council's argument that granting discharge to the Commission should be interpreted as granting discharge to the entirety of the Union budget, including parts of the budget used by the Council, is demonstrated by its inconsistent adherence to the position that the Commission should not have the power to oversee and manage its budget. It believes that the only logical resolution of this conflict is for Council either to invite the Commission to take control of its finances or to **participate fully in a standard discharge procedure** which must necessarily follow *mutatis mutandis* the full procedures followed for all the other institutions of the European Union.

Members call on the Secretary-General of the Council to provide Parliament's committee responsible for the discharge procedure with comprehensive written answers to a series of specific technical questions set out in the resolution. Members refer to letters between the Council and the Parliament in the framework of the discharge procedure and recalls that the Chair of the Committee on Budgetary Control sent a letter to the Presidency-in-Office of the Council, stating his wish to establish political dialogue and forwarding supplementary questions from the Committee on Budgetary Control on the discharge to the Council. They regret, however, that the Council refused to attend any official meeting of the Committee on Budgetary Control related to its discharge.

Application of rules according to the TFEU: Parliament emphasises the right of Parliament, on the Council's recommendation, to **grant discharge in accordance with the procedure laid down in the Treaty on the Functioning of the European Union**, which must be interpreted in the light of its context and purpose, which is to submit the implementation of the entire budget of the European Union to parliamentary control and scrutiny without exception, and to grant discharge autonomously, not only in respect of the section of the budget implemented by the Commission, but also in respect of the sections of the budget implemented by the other institutions. In another amendment adopted in plenary, Parliament believes the inter-institutional cooperation between Parliament and the Council to be of outmost importance in supervising the implementation of the Union budget. In this respect, it asks the Council to provide the answers to the pending questionnaire submitted by Parliament and calls on the Council to discuss the annual discharge for the general budget of the Union in a public part of the Council meeting.