Basic information

2014/2080(DEC) DEC - Discharge procedure	Procedure completed
2013 discharge: EU general budget, Court of Justice **Subject** 8.70.03.03 2013 discharge	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	CZARNECKI Ryszard (ECR)	25/09/2014
	Shadow rapporteur DEUTSCH Tamás (PPE) AYALA SENDER Inés (S&D) THEURER Michael (ALDE) KARI Rina Ronja (GUE/NGL) ŠOLTES Igor (Verts/ALE) VALLI Marco (EFDD)	

Committee for opinion	Rapporteur for opinion	Appointed
AFET Foreign Affairs	The committee decided not to give an opinion.	
DEVE Development	The committee decided not to give an opinion.	
INTA International Trade	The committee decided not to give an opinion.	
BUDG Budgets	The committee decided not to give an opinion.	
ECON Economic and Monetary Affairs	The committee decided not to give an opinion.	
EMPL Employment and Social Affairs	The committee decided not to give an opinion.	

ENVI	Environment, Public Health and Food Safety	The committee decided not to give an opinion.	
ITRE	Industry, Research and Energy	The committee decided not to give an opinion.	
IMCO	Internal Market and Consumer Protection	The committee decided not to give an opinion.	
TRAN	Transport and Tourism	The committee decided not to give an opinion.	
REGI	Regional Development	The committee decided not to give an opinion.	
AGRI	Agriculture and Rural Development	The committee decided not to give an opinion.	
PECH	Fisheries	The committee decided not to give an opinion.	
CULT	Culture and Education	The committee decided not to give an opinion.	
JURI	Legal Affairs	The committee decided not to give an opinion.	
LIBE	Civil Liberties, Justice and Home Affairs	The committee decided not to give an opinion.	
AFCO	Constitutional Affairs	The committee decided not to give an opinion.	
FEMM	Women’s Rights and Gender Equality	The committee decided not to give an opinion.	
PETI	Petitions	The committee decided not to give an opinion.	

European Commission

Commission DG	Commissioner
Budget	GEORGIEVA Kristalina

Key events

Date	Event	Reference	Summary
30/07/2014	Non-legislative basic document published	COM(2014)0510	Summary
20/10/2014	Committee referral announced in Parliament		
23/03/2015	Vote in committee		
31/03/2015	Committee report tabled for plenary	A8-0111/2015	Summary
28/04/2015	Debate in Parliament		
29/04/2015	Decision by Parliament	T8-0124/2015	Summary
29/04/2015	Results of vote in Parliament		
29/04/2015	End of procedure in Parliament		
30/09/2015	Final act published in Official Journal		

Technical information

Procedure reference	2014/2080(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/01332

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE539.743	02/02/2015	
Amendments tabled in committee		PE539.831	09/03/2015	
Committee report tabled for plenary, single reading		A8-0111/2015	31/03/2015	Summary
Text adopted by Parliament, single reading		T8-0124/2015	29/04/2015	Summary

Council of the EU

Document type	Reference	Date	Summary
Document attached to the procedure	05303/2015	30/01/2015	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2014)0510	30/07/2014	Summary

Additional information		
Source	Document	Date
European Commission	EUR-Lex	

Final act	
Budget 2015/1625 OJ L 255 30.09.2015, p. 0117	Summary

2013 discharge: EU general budget, Court of Justice

2014/2080(DEC) - 29/04/2015 - Final act

PURPOSE: to grant discharge to the Court of Justice for the financial year 2013.

NON LEGISLATIVE ACT : Decision (EU) 2015/1625 of the European Parliament on discharge in respect of the implementation of the general budget of the European Union for the financial year 2013, Section IV — Court of Justice.

CONTENT: with the present decision, the European Parliament grants the Registrar of the Court of Justice discharge in respect of the implementation of the budget of the Court of Justice for the financial year 2013.

This decision is in line with the European Parliament's resolution adopted on 29 April 2015 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 29 April 2015).

Amongst Parliament’s main observations, the latter regretted the fact that the Member States that acceded to the Union after 2004 are not represented in the top management of the institution. Parliament reiterated the **need for a greater geographical balance** at all levels within the administration.

2013 discharge: EU general budget, Court of Justice

2014/2080(DEC) - 30/01/2015

On the basis of the observations made by the Court of Auditors, the Council recommends the European Parliament to **give a discharge to all the Union institutions in respect of the implementation of the budget of the European Union for the financial year 2013**.

The Council welcomes the fact that, as in previous years, the administrative and related expenditure of the institutions and bodies of the European Union remained free from material error and that their examined control systems were **assessed as effective**.

However, according to the Court, the estimated error rate of this policy group increased from 0% to **1%**. The Council takes note that 10% of the audited sample of transactions were affected by error.

The Council welcomes the measures already taken and encourages the institutions concerned to address the remaining weaknesses identified by the Court.

2013 discharge: EU general budget, Court of Justice

2014/2080(DEC) - 31/03/2015 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Ryszard CZARNECKI (ECR, PL) called on the European Parliament to give discharge to the Registrar of the Court of Justice in respect of the implementation of the budget of the Court for the financial year 2013. Members welcomed the fact that the Court of Auditors concluded that the payments as a whole for the year ended on 31 December 2013 for administrative and other expenditure of

the institutions and bodies were free from material error. No significant weaknesses had been identified in respect of the audited topics relating to human resources and procurement for the Court of Justice.

Budgetary and financial management: Members observed that the Court of Justice had appropriations amounting to EUR 354 880 000 and that the implementation rate was **96.3 %.** They regretted the decrease of the utilisation rate in 2013 when compared to that of 98.6 % in 2012, this being due to the fact that the initial appropriations for 2013 had included a proposed adjustment to salaries and pensions, totalling almost EUR 6 000 000, whereas no adjustment was ultimately granted by the Council.

ECJ actions: Members noted that the Court completed 701 cases in 2013 (595 completed cases in 2012), had 699 new cases brought before it (632 in 2012), including 450 appeals and references for preliminary ruling. They endorsed the positive statistical results and found that despite the good outcome, there was **still margin for improvement**. They also considered that the Civil Service Tribunal needed to consolidate its human resources and believed that the elimination of the Civil Service Tribunal was an inadequate solution for dealing with the Council's long lasting blockage.

The committee made a **series of observations** on the Court's daily management and asked for:

- improvement within the existing **resources** at the disposal of the Court of Justice;
- **reorganisation of the Court** in such a way as to make a clearer separation between legal and administrative functions;
- respect for **multilingualism** in the Court of Justice;
- a consolidation of the Registries of the Court of Justice into **one Registry** in order to ensure a better coordination of procedural actions between the Courts;
- a plan to encourage all the Member States to use the **e-Curia application**;
- a more efficient planning of the **hearings' calendar**;
- **outsourcing**, bearing in mind the very high unused appropriations - EUR 2 200 000 - allocated to freelance translation;
- implementing a system of **translation "on demand"** for specific cases and making more frequent use of technological based translation tools;
- strengthening cooperation with the other institutions in order to work out a uniform method of presenting translation costs ;
- a reduction in the **costs of away days** for staff ;
- the establishment of some objective criteria to define the **excessive delay in the period for delivering judgments**;
- a better **geographical balance** at all levels of administration ;
- the introduction of an **equal opportunities plan** specifically geared towards management posts;
- reduction in the number of **official cars** at the disposal of the Members and staff;
- more information on the reasons for the **high number of contracts** concluded under negotiated procedure;
- clarification on the ECJ's **buildings policy**;
- inclusion in its annual activity reports, in compliance with the existing rules on confidentiality and data protection, the results and consequences of **closed OLAF cases**, where the institution or any of the individuals working for it were the subject of the investigation.

2013 discharge: EU general budget, Court of Justice

2014/2080(DEC) - 29/04/2015 - Text adopted by Parliament, single reading

The European Parliament adopted by 513 votes to 158, with 23 abstentions, a decision to **give discharge** to the Registrar of the Court of Justice in respect of the implementation of the budget of the Court of Justice for the financial year 2013.

In its resolution accompanying the discharge decision, adopted by 577 votes to 106, with 9 abstentions, Parliament welcomed the fact that the Court of Auditors observed that **no significant weaknesses** had been identified in respect of the audited topics relating to human resources and procurement for the Court of Justice of the European Union (ECJ).

The payments as a whole for the year ended on 31 December 2013 for administrative and other expenditure of the institutions and bodies were **free from material error**.

Budgetary and financial management: in 2013, the Court of Justice had appropriations amounting to EUR 354 880 000 and that the implementation rate was **96.3**%; Members regretted the decrease of the utilisation rate in 2013 compared to that in 2012 (98.6%), this being due to the fact that the initial appropriations for 2013 had included a proposed adjustment to salaries and pensions, totalling almost EUR 6 000 000, whereas no adjustment was ultimately granted by the Council.

ECJ actions: the Court completed 701 cases in 2013 (595 completed cases in 2012), had 699 new cases brought before it (632 in 2012), including 450 appeals and references for preliminary ruling. Members found that despite the good outcome, there was **still margin for improvement**. Members also considered that the Civil Service Tribunal needed to consolidate its human resources.

However, **the elimination of the Civil Service Tribunal was an inadequate solution** for dealing with the Council's long lasting blockage. The CST completed 184 cases, as against 121 in 2012 (i.e. an increase of 52%), thus reducing the number of pending cases by 24 (i.e. a decrease of its backlog by 11%).

Parliament made a **series of observations** on the Court's daily management and asked for:

- improvement within the existing **resources** at the disposal of the Court of Justice;
- **reorganisation of the Court** in such a way as to make a clearer separation between legal and administrative functions, so that judges no longer run the risk of having to rule on appeals against acts in which their authorities have been directly involved;
- respect for **multilingualism** in the Court of Justice;
- publication on the ECJ homepage of a **Register** which includes detailed information on the outside activities of each judge;
- a consolidation of the Registries of the Court of Justice into **one Registry** in order to ensure a better coordination of procedural actions between the Courts;
- a plan to encourage all the Member States to use the **e-Curia application**;
- a more efficient planning of the **hearings' calendar**;
- **outsourcing**, bearing in mind the very high unused appropriations - EUR 2 200 000 - allocated to freelance translation;
- implementing a system of **translation "on demand"** for specific cases and making more frequent use of technological based translation tools;
- strengthening cooperation with the other institutions in order to work out a uniform method of presenting translation costs;
- a reduction in the **costs of away days** for staff ;
- the establishment of some objective criteria to define the **excessive delay in the period for delivering judgments**;
- a better **geographical balance** at all levels of administration;
- the introduction of an **equal opportunities plan** specifically geared towards management posts;
- reduction in the number of **official cars** at the disposal of the Members and staff;
- more information on the reasons for the **high number of contracts** concluded under negotiated procedure;
- clarification on the ECJ's **buildings policy**;
- inclusion in its annual activity reports, in compliance with the existing rules on confidentiality and data protection, the results and consequences of **closed OLAF cases**, where the institution or any of the individuals working for it were the subject of the investigation.

2013 discharge: EU general budget, Court of Justice

2014/2080(DEC) - 30/07/2014 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2013, as part of the 2013 discharge procedure.

Analysis of the accounts of the EU Institutions: **EU Court of Justice**.

Legal reminder: the consolidated annual accounts of the European Union for the year 2013 have been prepared on the basis of the information presented by the institutions and bodies under Article 148(2) of the Financial Regulation applicable to the general budget of the European Union. They were prepared in accordance with Title IX of this Financial Regulation.

(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 2013** , including the different expenses of the European institutions. It should be recalled that only the Commission budget contains administrative appropriations and operating appropriations. **The other Institutions have only administrative appropriations.**

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 (the consolidated financial statements of the EU comprise all significant controlled entities –institutions, organisations 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 (cash advances intended for the benefit of an EU organ);
- 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.

Discharge procedure: 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. When granting discharge, Parliament may make observations which it considers important and often recommends the Commission and the other institutions to **take actions concerning these matters.**

The document also details specific expenditure of the institutions, in particular: (i) pensions of former Members and officials of institutions; (ii) joint sickness insurance scheme and (iii) buildings.

The document also 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 the Court of Justice's appropriations for the financial year 2013: the document comprises a series of detailed annexes, the most important concerning the implementation of the budget.

Budget 2013: an amount of EUR 343 million was committed.

As regards the Court of Justice's expenditure, the information is drawn from the Report on the budgetary and financial management 2013. The appropriations available for 2013 amounted to **EUR 341.87 million** with 96.33% committed.

(3) Budgetary implementation - conclusions: in more general and political terms, the implementation of the Court of Justice's budget in 2013 was marked by the following:

- **increasing the pace of judicial activity**: first, the number of cases brought was the highest since the EU judicial system was created. With 1587 completed cases, the institution's productivity was at an unprecedented level. The Court completed 635 cases in 2013 (net figure, that is to say, taking account of the joinder of cases), a considerable increase compared with the previous year (527 cases completed in 2012). Of those cases, 434 were dealt with by judgments and 201 gave rise to orders. The Court had 699 new cases brought before it which amounts to an increase of approximately 10% compared with 2012 and constitutes the highest annual number of cases brought in the Court's history. The Court regrets that this intensification of judicial activity should not jeopardise the effectiveness of the judicial system of the Union as a whole;
- **Croatia**: 2013 was also marked by the accession of Croatia to the EU and by the arrival of two Croatian members respectively to the Court of Justice and the General Court, as well as the adoption of the decision to increase the number of Advocates General to the Court and, in this context, by the arrival of the first Polish Advocate General;
- **internal changes to the staff**: the past year also saw the departure of six members of the General Court as a result of the partial renewal of its membership and the departure of two members of the Court of Justice and a member of the Civil Service Tribunal.