

## Basic information

2015/2155(DEC)

DEC - Discharge procedure

2014 discharge: EU general budget, European Parliament

### Subject

8.70.03.04 2014 discharge




Procedure completed

## Key players

European Parliament	Committee responsible	Rapporteur	Appointed
	<b>CONT</b> Budgetary Control	PIEPER Markus (PPE)	19/08/2015
	Shadow rapporteur AYALA SENDER Inés (S&D) LIBERADZKI Bogusław (S&D) VISTISEN Anders (ECR) GERBRANDY Gerben-Jan (ALDE) DE JONG Dennis (GUE/NGL) JÁVOR Benedek (Verts/ALE) VALLI Marco (EFDD) ALIOT Louis (ENF)		
Committee for opinion		Rapporteur for opinion	Appointed
<b>AFET</b> Foreign Affairs	The committee decided not to give an opinion.		
<b>DEVE</b> Development	The committee decided not to give an opinion.		
<b>INTA</b> International Trade	The committee decided not to give an opinion.		
<b>BUDG</b> Budgets	The committee decided not to give an opinion.		
<b>ECON</b> Economic and Monetary Affairs	The committee decided not to give an opinion.		


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

Commission	Budget	GEORGIEVA Kristalina
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Key events			
Date	Event	Reference	Summary
23/07/2015	Non-legislative basic document published	COM(2015)0377 	Summary
05/10/2015	Committee referral announced in Parliament		
07/04/2016	Vote in committee		
12/04/2016	Committee report tabled for plenary	A8-0135/2016	Summary
27/04/2016	Debate in Parliament		
28/04/2016	Decision by Parliament	T8-0150/2016	Summary
28/04/2016	Results of vote in Parliament		
28/04/2016	End of procedure in Parliament		
14/09/2016	Final act published in Official Journal		

Technical information	
Procedure reference	2015/2155(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/04022

Documentation gateway				
<b>European Parliament</b>				
Document type	Committee	Reference	Date	Summary
Committee draft report		PE571.616	18/02/2016	
Amendments tabled in committee		PE578.755	14/03/2016	
Committee report tabled for plenary, single reading		A8-0135/2016	12/04/2016	Summary
Text adopted by Parliament, single reading		T8-0150/2016	28/04/2016	Summary
<b>Council of the EU</b>				
Document type	Reference	Date	Summary	
Supplementary non-legislative basic document	05583/2016	02/02/2016	Summary	
<b>European Commission</b>				

Document type	Reference	Date	Summary	
Non-legislative basic document	COM(2015)0377 	23/07/2015	<a href="#">Summary</a>	
<b>Other institutions and bodies</b>				
Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N8-0153/2015 <a href="#">OJ C 373 10.11.2015, p. 0001</a>	10/09/2015	<a href="#">Summary</a>

Additional information		
Source	Document	Date
European Commission	<a href="#">EUR-Lex</a>	

Final act	
Budget 2016/1456 <a href="#">OJ L 246 14.09.2016, p. 0001</a>	<a href="#">Summary</a>

## 2014 discharge: EU general budget, European Parliament

2015/2155(DEC) - 28/04/2016 - Final act

PURPOSE: to grant discharge to the European Parliament for the financial year 2014.

NON LEGISLATIVE ACT: Decision (EU) 2016/1456 of the European Parliament on discharge in respect of the implementation of the general budget of the European Union for the financial year 2014, Section I — European Parliament.

CONTENT: with the present decision, the European Parliament grants discharge to its President for the implementation of its budget for the financial year 2014.

This decision is in line with the European Parliament's resolution adopted on 28 April 2016 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 28 April 2016).

Amongst Parliament's main observations, the latter noted that Parliament's final appropriations totalled EUR 1 755 631 742, or 20.13 % of heading V (Administration) of the Multiannual Financial Framework (MFF).

Overall, Parliament welcomed the Court's audit but regretted some shortcomings as regards the activities of the President. It noted in particular **certain inconsistencies** during the election campaign of the latter for the 2014 European elections. It also regretted the, at least, indirect use of Parliament staff to help prepare the campaign and called for action to ensure that it does not happen again in future.

## 2014 discharge: EU general budget, European Parliament

2015/2155(DEC) - 10/09/2015

PURPOSE: presentation of the Report of the Court of Auditors on the 2014 budget - Analysis of the accounts of the European Parliament.

CONTENT: the Court of Auditors published its 38th Annual Report on the implementation of the EU budget for the 2014 financial year.

In accordance with the tasks and objectives conferred on the Court of Auditors by the Treaty on the Functioning of the European Union, it provides under the discharge procedure, for both the European Parliament and Council, a statement of assurance ("DAS") about the reliability of the accounts and the legality and regularity of the transactions of each institution, body or agency of the EU, based on an independent external audit.

The audit also focuses on the budget implementation of the European Parliament.

Overall, audit evidence indicates that spending on 'Administration' is **not affected by a material level of error**. For this MFF heading area, testing of transactions indicates that the estimated level of error present in the population is **0.5 %**.

The main risks regarding administrative and other expenditure are:

- the non-compliance with the procedures for procurement;
- the implementation of contracts;
- recruitment issues;
- the calculation of salaries and allowances.

The Court makes a certain number of particular observations as regards each EU institution or body of the European Union. This institution should improve its monitoring systems for the timely updating of the personal situation of staff members which may have an impact on the calculation of family allowances.

However, in the specific case of the audit of the European Parliament, **the Court noted this specific type of error and called on the institution to remedy this recurrent issue**.

The Court also noted weaknesses in the European Parliament's control on the **operating grants paid to European political parties**. The Court also noted that the European Parliament did not ensure that costs reimbursed by a political party to affiliated organisations were actually incurred. It also noted that Parliament did not take all the necessary actions to ensure that contracts signed by political parties are appropriately tendered. In one procurement procedure, a political party could not fully demonstrate that the contract was awarded to the most economically advantageous offer. In another case, there was no documentary evidence that the award of a contract resulted from a tendering procedure

Therefore, the Court called on the European Parliament to:

- reinforce its checks on the costs reimbursed by European political parties to their affiliated organisations;
- develop appropriate rules for political parties on public procurement and monitor their application through appropriate checks and better guidance.

## 2014 discharge: EU general budget, European Parliament

2015/2155(DEC) - 12/04/2016 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Markus PIEPER (EPP, DE) and called on the European Parliament to give discharge to its President in respect of the implementation of the budget of the Court for the financial year 2014.

**Parliament's budgetary and financial management in 2014:** Members noted that Parliament's final appropriations for 2014 totalled EUR 1 755 631 742, or 20.13% of heading V of the multiannual financial framework (MFF) set aside for the 2014 administrative expenditure of the Union institutions as a whole representing a 0.3% increase over the 2013 budget (EUR 1 750 463 939).

They recalled that four chapters accounted, in 2014, for 72 % of the total of the commitments:

- Chapter 10 (Members of the institution),
- Chapter 12 (Officials and temporary staff),
- Chapter 20 (Buildings and associated costs),
- Chapter 42 (Expenditure relating to parliamentary assistance).

**2014 discharge:** acknowledging the Internal Auditor's observations, Members deplored the transfer of responsibilities from the administration to the offices of Members and called for a review by and about the administration to check which obligations (e.g. responsibility for insuring trainees) can be returned to the administration. They noted that after considerable delay, internal whistleblowing rules have been adopted and are in force since January 2016. They also expressed concern at the lack of protection granted to whistleblowers and called on Parliament to ensure that their rights are fully respected.

**EP President:** Members noted that it was difficult to differentiate fully the President's political activities from his preparation as "Spitzenkandidat" to head the Party of European Socialists in the 2014 European election. They considered that an unequivocal distinction has not been made between the two roles and called for a **clear segregation of office holders' functions and candidacies for European election campaigns**. They regretted the at least indirect use of Parliament staff to help prepare the campaign and called for action to ensure that it does not happen again in future. They recalled its discharge resolution for the financial year 2012, in which detailed information was called for "on how the President, as a politically neutral figure, has kept his duties in office separate from his preparations to head the Socialists and Democrats' list in the European elections, in particular with regard to the staff in his cabinet and in Parliament's information offices and to travel expenses".

**General expenditure allowance (GEA):** Members recalled that the GEA is intended to cover expenditure in the Member State of election, such as a Members' office rent, equipment, supplies, documentation or logistical organisation of events. They took note that a comprehensive system of control of the Member's parliamentary mandate allowance would represent 40 to 75 new administrative posts, which would go against the staff reduction scheme.

**Conflicts of interest:** Members welcomed the fact that the Commission has started a public consultation procedure in respect of the **revision of the current transparency register of the Commission and Parliament and its extension to the Council**. They requested that immediately after the public

consultation an inter-institutional working group be set up for preparing proposals concerning the revision of the register, the accompanying code of conduct, and the functioning thereto.

They called additionally for a report by Parliament's administration on which former managers, CEOs, directors and board members in relevant European NGOs are now Members of the Parliament. They also called for a report by Parliament's administration on the use of the Parliament's premises by **interest groups and other external organisations** and called on the Bureau to examine the compatibility of these events with parliamentary work whilst ensuring that Parliament remains an institution open to exchange with civil society and to public debate.

**Administration and management of the European Parliament:** Members made a series of recommendations concerning certain DGs, with particular reference to the following:

- **DG for Communication:** Members noted that VoteWatch received two grants (EUR 149 172 in 2012 and EUR 350 000 in 2013) for the co-financing of specific projects related to the European elections. They requested an added value assessment of those projects. Members noted that DG COMM is extremely vocal in calling for a reduction in expenditure and a greater stress on efficiency. They noted that **despite the large sums spent on the Parliament website**, it remains complex, difficult to navigate and fails to generate the desired visibility. Members are disappointed to learn that the works on the Eastman Building, which will provide the premises for the **House of European History**, has continued to accumulate delays. The works should have been completed by the end of 2014. While welcoming the success of the Parliamentarium, Members are concerned the budget line for the European Parliament Visitors' Centre increased by 24 % over the previous year in comparison with the visitors increase which was only 1%. Regarding the **LUX Prize**, Members await the results of a survey on awareness and impact of the LUX-Prize. They called for a careful consideration, based on the study of the impact of the LUX Prize, if the continuation of the LUX Prize is worth the expenditure.
- **DIGIT:** Members noted that **Parliament's information security policy requires a coordinated and harmonised corporate security strategy**. They are concerned that the assessment of Parliament's ICT security organisation, maturity and capabilities carried out according to the ISO 27002: 2013 standards and international best practices showed a relatively weak level of maturity of organisational security. They called for regular stress-testing of the Parliament's security systems in the domain of ICT.
- **DG for Security and Safety:** Members took note that the internalisation of security services was completed in Brussels on December 2014 and in Strasbourg on 1 July 2015 following the adoption of a global security concept. They stressed that further security measures and an **urgent revision of the global security concept** as adopted by the Bureau in 2011 should take place in view of the recent security context. Members expressed concern with regard to the different approaches taken by the Brussels and Strasbourg authorities concerning the security of parliamentary premises and considers it indispensable to work closely with the Belgian, French and Luxembourg authorities to **enhance the security perimeter around the Parliament's buildings**. Members also called for effective screening of all security staff with a view to ensuring their aptitude for the completion of their tasks in terms both of reliability and levels of professional competence. They called for a revision of building security measures and for greater control at the entrance to the Parliament's car parks by means of automatic number plate recognition.

Lastly, Members encouraged a number of recommendations to improve energy efficiency in its different premises.

## 2014 discharge: EU general budget, European Parliament

2015/2155(DEC) - 02/02/2016 - Supplementary non-legislative basic document

On the basis of the observations made by the Court of Auditors, the Council recommended 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 2014**.

The Council welcomed that the administrative and related expenditure of the institutions and bodies of the EU remained free from material error and that the estimated level of error reported by the Court for this policy area decreased to **0.5 %**. It noted with satisfaction that the Court did **not detect any significant weaknesses** in the examined systems.

However, the Council took note of the issues identified by the Court in some of the institutions and bodies audited. It invited the institutions and bodies concerned to further pursue the measures already taken and encouraged them to address the remaining weaknesses pointed out by the Court without delay.

The Council notably regretted the **shortcomings** observed by the Court in the **European Parliament's supervision of the procurement procedures** organised by European political parties and of the reimbursement of costs to their affiliated organisations. It underlined the importance of reinforcing controls in that context, as recommended by the Court.

## 2014 discharge: EU general budget, European Parliament

2015/2155(DEC) - 28/04/2016 - Text adopted by Parliament, single reading

The European Parliament decided to grant discharge to its President in respect of the budget of the European Parliament for the financial year 2014.

In a resolution adopted by 480 votes to 149, with 16 abstentions, Parliament recalled that Parliament's final appropriations for 2014 totalled EUR 1 755 631 742, or 20.13% of heading 5 of the multiannual financial framework (MFF) set aside for the 2014 administrative expenditure of the Union institutions as a whole representing a 0.3% increase over the 2013 budget.

It recalled that four chapters accounted, in 2014, for 72 % of the total of the commitments:

- Chapter 10 (Members of the institution),
- Chapter 12 (Officials and temporary staff),
- Chapter 20 (Buildings and associated costs),
- Chapter 42 (Expenditure relating to parliamentary assistance).

**2014 discharge:** acknowledging the Internal Auditor's observations, Parliament deplored the transfer of responsibilities from the administration to the offices of Members. It called for a review by and about the administration to check which obligations (e.g. responsibility for insuring trainees) can be returned to the administration. It noted that after considerable delay, internal whistleblowing rules have been adopted and are in force since January 2016. It also expressed concern at the lack of protection granted to whistleblowers and called on Parliament to ensure that their rights are fully respected.

**EP President:** Parliament noted that there was an inconsistency between the dates of the presentation of the draft report for the Parliament discharge and the scope for tabling additional questions to the Secretary-General. It noted that it was difficult to differentiate fully the President's political activities from his preparation as "Spitzenkandidat" to head the Party of European Socialists in the 2014 European election. It considered that an unequivocal distinction has not been made between the two roles and called for a **clear segregation of office holders' functions and candidacies for European election campaigns**. It regretted the **at least indirect use of Parliament staff to help prepare the campaign** and called for action to ensure that it does not happen again in future. It regretted that the President transformed the Twitter profile of the European Parliament Presidency into his personal profile and used it during the campaign.

Parliament requested further information on the campaigns of all "Spitzenkandidaten", in particular whether they were accompanied by officials and other statutory staff not on leave during the election campaign.

Parliament mandated the new European Parliamentary Research Service (EPRS) to conduct a comparative analysis of the legal framework governing the compatibilities of candidates who run for election campaigns in other international organisations and in the Member States (election of Prime minister, Secretary General, Chancellor, etc.).

It highlighted that the official international missions undertaken by the President were mostly with government and official representations attached to socialist parties and organisations and called for further information in this regard. It also requested further information on the campaigns of all "Spitzenkandidaten", in particular whether they were accompanied by officials and other statutory staff not on leave during the election campaign.

**General expenditure allowance (GEA):** Parliament recalled that the GEA is intended to cover expenditure in the Member State of election, such as a Members' office rent, equipment, supplies, documentation or logistical organisation of events. It noted that a comprehensive system of control of the Member's parliamentary mandate allowance would represent 40 to 75 new administrative posts, which would go against the staff reduction scheme. It supported **full transparency regarding the GEA** in order to allow European citizens to have an insight into the general expenditure of the Members of the European Parliament. Plenary urged the Bureau to revise the list of expenses which may be defrayed from the GEA.

**Conflicts of interest:** Parliament welcomed the fact that the Commission has started a public consultation procedure in respect of the **revision of the current transparency register of the Commission and Parliament and its extension to the Council**. It requested that immediately after the public consultation an inter-institutional working group be set up for preparing proposals concerning the revision of the register, the accompanying code of conduct, and the functioning thereto. It called additionally for a report by Parliament's administration on which former managers, CEOs, directors and board members in relevant European NGOs are now Members of the Parliament.

Parliament's administration is called upon to present a report on the use of the Parliament's premises by **interest groups and other external organisations** and called on the Bureau to examine the compatibility of these events with parliamentary work.

Parliament is also urged to adopt rules in order to disclose all input received from lobbyists/interest representatives on draft policies, laws and amendments as a **'legislative footprint'**.

**Administration and management of the European Parliament:** Parliament made a series of recommendations concerning certain DGs, with particular reference to the following:

- **DG for Communication:** Parliament noted that VoteWatch received two grants (EUR 149 172 in 2012 and EUR 350 000 in 2013) for the co-financing of specific projects related to the European elections. It requested an added value assessment of those projects. Members noted that DG COMM is extremely vocal in calling for a reduction in expenditure and a greater stress on efficiency. They noted that **despite the large sums spent on the Parliament website**, it remains complex, difficult to navigate and fails to generate the desired visibility. Members are disappointed to learn that the works on the Eastman Building, which will provide the premises for the **House of European History**, has continued to accumulate delays. The works should have been completed by the end of 2014. While welcoming the success of the Parliamentarium, Parliament is concerned the budget line for the European Parliament Visitors' Centre increased by 24 % over the previous year in comparison with the visitors increase which was only 1%. Regarding the **LUX Prize**, Parliament noted that the expenditure on the LUX Film Prize itself has been significantly reduced from previous years and recalled that advertising and promoting the LUX Film Prize, together with the Sakharov prize and women's rights, aims to illustrate Parliament's commitment to consensual values such as human rights and solidarity, as well as its commitment to cultural and linguistic diversity. Parliament regretted the fact that the results of a survey on awareness and impact of the LUX-Prize, requested in the 2013 discharge report, is not yet available and called for the results of this study to be available to the public by mid-May 2016.
- **DG for Personnel:** Parliament stressed that in the context of the 2014 revision of the staff regulations and the current MFF as at 1st January 2014, 67 posts had been deleted from the establishment plan in order to achieve the reduction of 5 % of the number of posts over the period from 2013 to 2017, excluding political groups. It pointed out that the increase in working hours from 37.5 to 40 hours a week under the revision of the staff regulations is the equivalent of over 350 extra posts and that this virtually offsets the staff cuts of 5 % over several years agreed as part of the reform of the staff regulations. Parliament called for clearer qualification requirements for staff particularly in sensitive functions such as, for instance, in the committee secretariats or the department for ex ante impact assessments, in particular in terms of respecting the

**ideological and political neutrality of staff.** It pointed out that 114 former interim staff members for the Strasbourg plenary sessions were recruited in 2014 by Parliament as contract agents. It underlined that the judgement by a French court on these "intérimaires" in itself cannot justify the decision to recruit them under the staff regulations. Regarding the issue of **accredited parliamentary assistants (APA)**, Parliament called for account to be taken of the specific circumstances of APAs with regard to the timing of activities organised to increase well-being at work (mindfulness), lunchtime conferences, etc. It took note of the report on the evaluation of the Statute for parliamentary assistants drawn up by Parliament and called on it, as a result, to conduct a comprehensive and in-depth evaluation of the Statute and the implementing rules before the end of 2016 and for the official representatives of the APAs to be involved in this process.

- **DG for Security and Safety:** Parliament stressed that further security measures and an urgent revision of the **global security concept** as adopted by the Bureau in 2011 should take place in view of the recent security context. It expressed concern with regard to the different approaches taken by the Brussels and Strasbourg authorities concerning the security of parliamentary premises. It considered it indispensable to enhance the security perimeter around the Parliament's buildings. It called for effective **screening** of all security staff with a view to ensuring their aptitude for the completion of their tasks in terms both of reliability and levels of professional competence and insisted that reinforcing the security of the Parliament's buildings and their immediate surroundings be given the highest priority. It called for a revision of building security measures and for **greater control at the entrance to the Parliament's carparks** by means of automatic number plate recognition. In a series of amendments adopted in plenary, Parliament noted that Union institutions and bodies, when addressing today the security and anti-terrorist challenges, display segregated resources, different rules and diverse equipment, which are not compatible. This situation not only implies the weak management of resources within the respective administrations (the annual budget for security-related expenditure for the Commission and Parliament is around EUR 40 million each, with Council having around EUR 15 million and the European External Action Service (EEAS) having more than EUR 5 million for the security of their headquarters in Brussels alone) but also could **increase the vulnerability of the Union institutions**. Plenary expressed concern about the current security environment where a severe terrorist threat is extended across Europe and beyond, notably since the coordinated attacks in Brussels and Paris and the foiled attack in the Thalys train. It called on all Union institutions to proactively promote reinforced cooperation amongst themselves, as well as with the national authorities of the host countries where they are based, have offices or delegations, or carry out their tasks. It urged the Secretary-General, as well as the respective administrative authorities of the Commission, the Council, the EEAS and the parliamentary committees to explore the possible grounds for a **Common Interinstitutional Security Policy** including an action plan to develop common elements such as risk assessment assets and methodologies, personnel and means for the protection of the respective political authorities and VIP guests, training syllabus and resources for security staff which should be in synergy with the competent authorities of the host countries of the Union's main sites, external offices and delegations.

Lastly, Parliament encouraged a number of recommendations to improve energy efficiency in its different premises (in particular, the need to implement Green public procurement for all contracts and calls for tenders).

## 2014 discharge: EU general budget, European Parliament

2015/2155(DEC) - 23/07/2015 - Non-legislative basic document

**PURPOSE:** presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2014, as part of the 2014 discharge procedure.

Analysis of the accounts of the EU Institutions: **European Parliament.**

**Legal reminder:** the consolidated annual accounts of the European Union for the year 2014 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.

**(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 2014**, 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 performance indicators in the framework of the financial implementation;
- 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 European Parliament's appropriations for the financial year 2014:** the document comprises a series of detailed annexes, the most important concerning the implementation of the budget.

As regards the expenditure of the European Parliament, the table on the financial and budgetary management of this institution states that the final appropriations amounted to EUR 2.168 billion, committed to 80.4%.