Basic information

2015/2157(DEC) DEC - Discharge procedure	Procedure completed
2014 discharge: EU general budget, Court of Justice **Subject** 8.70.03.04 2014 discharge	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	VISTISEN Anders (ECR)	25/08/2015
	Shadow rapporteur ZDECHOVSKÝ Tomáš (PPE) THEURER Michael (ALDE) KARI Rina Ronja (GUE/NGL) ŠOLTES Igor (Verts/ALE) VALLI Marco (EFDD) KAPPEL Barbara (ENF)	

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
23/07/2015	Non-legislative basic document published	COM(2015)0377	Summary
05/10/2015	Committee referral announced in Parliament		
04/04/2016	Vote in committee		
11/04/2016	Committee report tabled for plenary	A8-0123/2016	Summary
27/04/2016	Debate in Parliament		
28/04/2016	Decision by Parliament	T8-0152/2016	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	2015/2157(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/04062

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE571.515	26/01/2016	
Amendments tabled in committee		PE576.894	04/03/2016	
Committee report tabled for plenary, single reading		A8-0123/2016	11/04/2016	Summary
Text adopted by Parliament, single reading		T8-0152/2016	28/04/2016	Summary

Council of the EU

Document type	Reference	Date	Summary
Supplementary non-legislative basic document	05583/2016	02/02/2016	Summary

European Commission

Document type	Reference	Date	Summary

Non-legislative basic document	COM(2015)0377	23/07/2015	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N8-0153/2015 OJ C 373 10.11.2015, p. 0001	10/09/2015	Summary

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Final act

Budget 2016/1470
OJ L 246 14.09.2016, p. 0134 Summary

2014 discharge: EU general budget, Court of Justice

2015/2157(DEC) - 28/04/2016 - Final act

PURPOSE: to grant discharge to the Court of Justice for the financial year 2014.

NON LEGISLATIVE ACT : Decision (EU) 2016/1470 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 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 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 in the resolution accompanying the discharge decision, it noted that there is still a **shortage of women** in positions of responsibility at the Court of Justice and called for the imbalance to be corrected as soon as possible.

2014 discharge: EU general budget, Court of Justice

2015/2157(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.

In addition, the Council highlighted the need to remedy the weaknesses detected by the Court in the calculation of staff costs and the management of family allowances in several institutions, in close collaboration with the Office for the Administration and Payment of Individual Entitlements.

2014 discharge: EU general budget, Court of Justice

2015/2157(DEC) - 28/04/2016 - Text adopted by Parliament, single reading

The European Parliament decided to **grant 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 2014.

In its resolution accompanying the decision on discharge, adopted 523 votes to 117 with 9 abstentions, Parliament noted with satisfaction the fact that the Court of Auditors in its 2014 annual report indicated **no significant weaknesses** in respect of the audited topics relating to human resources and procurement for the Court of Justice of the European Union.

Furthermore, the payments as a whole for the year ended on 31 December 2014 for administrative and other expenditure of the institutions and bodies were free from material error.

Budgetary and financial management: Parliament noted that, in 2014, the Court of Justice had appropriations amounting to **EUR 355 367 500** (EUR 354 880 000 in 2013) and that the implementation rate was **99 %**. It welcomed the increase of the utilisation rate in 2014 when compared to that of 96.3 % in 2013.

Court of Justice's actions: Members welcomed the productivity of the judicial activity of the Court in 2014 with 1691 cases brought before the three courts and 1685 cases completed in that year.

The Court of Justice completed 719 cases in 2014 (701 completed cases in 2013) and had 622 new cases brought before it (699 in 2013). Members endorsed the positive statistical results and believed performance can be improved in the future. There was a general increase in the number of General Court proceedings when compared to 2012 and 2013. The creation of nine temporary secretary posts at the General Court in 2014 strengthened the judicial team, ensuring its efficiency and increasing its rate of performance. However, in 2014, the Civil Service Tribunal was less efficient in its general judicial activity.

Members encouraged the Court of Justice to **continue improving the use of the existing resources**, and welcomed the Court of Auditors' plan to carry out a review of the Court of Justice to assess its performance.

Parliament made a **series of observations** on the daily management of the Court of Justice:

- an overview of all **external activities undertaken by each judge** and disclosure of all resources used in conjunction with judges' external activities, e.g. translation services, law clerks and drivers;
- availability to the public of information on the outside activities of each judge on the website of the Court of Justice;
- a **declaration of judges' financial interests** to be posted on the website of the Court of Justice;
- carrying out an **impact assessment** in order to confirm that the ongoing reform of the General Court is adequate;
- greater use of **new technologies** so that a further reduction in the number of paper copies, translators and interpreters needed is possible without undermining the Court's responsibilities;
- savings can still be made in relation to the **non-judicial documents** applying a restricted translation regime;
- presentation of data according to the harmonised methodology agreed within the inter-institutional group on key inter-institutional activity and performance indicators that covers amongst other matters the **costs of translations**;
- the agenda of the Court of Justice meetings to be included as an annex in its annual activity reports;
- the correction of the **gender imbalance**, in particular in regard to positions of responsibility;
- clear responses to questions sent to it by Parliament and full transparency concerning **pensions**;
- reduction in the number of **official cars** at the disposal of Members and their staff. The Court of Justice has 75 official vehicles in its fleet at a cost of EUR 1 168 251, whilst the drivers´ salaries amounted to EUR 2 434 599 in 2014. Parliament considered this to be an excessively high expense.

Lastly, Parliament welcomed the measures taken by the Court of Justice to meet the principle of green public procurement.

2014 discharge: EU general budget, Court of Justice

2015/2157(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 Court of Justice.

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 Court of Justice.

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 Court of Justice, **the Court did not identify any significant weakness**.

2014 discharge: EU general budget, Court of Justice

2015/2157(DEC) - 11/04/2016 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Anders Primdahl VISTISEN (ECR, DK) calling on the European Parliament to give discharge to the Registrar of the Court of Justice in respect of the implementation of the Court's budget for the financial year 2014.

Members note with satisfaction 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 and that the payments as a whole for the year ended on 31 December 2014 for administrative and other expenditure of the institutions and bodies were **free from material error**.

Budgetary and financial management: the report notes that, in 2014, the Court of Justice had appropriations amounting to **EUR 355 367 500** (EUR 354 880 000 in 2013) and that the implementation rate was **99 %**. It welcomes the increase of the utilisation rate in 2014 when compared to that of 96.3 % in 2013.

Court of Justice's actions: Members welcomed the productivity of the judicial activity of the Court in 2014 with 1691 cases brought before the three courts and 1685 cases completed in that year.

The Court of Justice completed 719 cases in 2014 (701 completed cases in 2013) and had 622 new cases brought before it (699 in 2013). Members endorsed the positive statistical results and believed performance can be improved in the future. There was a general increase in the number of General Court proceedings when compared to 2012 and 2013. However, in 2014, the Civil Service Tribunal was less efficient in its general judicial activity.

The Court of Justice is urged to **continue improving the use of the existing resources**.

Members made a **series of observations** on the daily management of the Court of Justice:

- an overview of all external activities undertaken by each judge and disclosure of all resources used in conjunction with judges' external activities, e.g. translation services, law clerks and drivers;
- availability to the public of information on the outside activities of each judge on the website of the Court of Justice;
- a declaration of judges' financial interests to be posted on the website of the Court of Justice;
- greater use of new technologies so that a further reduction in the number of paper copies, translators and interpreters needed is possible without undermining the Court's responsibilities;
- savings can still be made in relation to the non-judicial documents applying a restricted translation regime;
- presentation of data according to the harmonised methodology agreed within the inter-institutional group on key inter-institutional activity and performance indicators that covers amongst other matters the costs of translations;
- the agenda of the Court of Justice meetings to be included as an annex in its annual activity reports;
- the correction of the gender imbalance, in particular in regard to positions of responsibility;
- clear responses to questions sent to it by Parliament and full transparency concerning pensions;
- reduction in the number of official cars at the disposal of Members and their staff.

Lastly, Members welcome the measures taken by the Court of Justice to meet the principle of green public procurement.

2014 discharge: EU general budget, Court of Justice

2015/2157(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: **EU Court of Justice**.

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 Court of Justice's appropriations for the financial year 2014: the document comprises a series of detailed annexes, the most important concerning the implementation of the budget. The document noted that in 2014 the Court's budget was **EUR 374 million** (total payments in 2014). EUR 349 million was spent (implementation rate of 93.5%).

As regards the Court of Justice's expenditure, the information is drawn from the Report on the budgetary and financial management 2014. The implementation of the Court of Justice's budget in 2014 was marked by the following:

- **increasing the pace of judicial activity**: in 2014, the Court again experienced a striking increase in the pace of its judicial activity. A new record was set with, in total, **1 691 cases brought before the three courts**, that is to say, the highest number since the judicial system of the European Union was created. Second, with 1 685 cases closed, the institution's productivity reached a level unparalleled in its history;
- **strengthening of the Court of First Instance**: in order to cope with that ever-increasing workload, the Court submitted to the Council a proposal for the reinforcement of the General Court which not only repeats the necessity of immediately reinforcing that court with 12 Judges but also falls within a longer perspective of structural change to the General Court and of simplification of the judicial architecture of the European Union. Furthermore, as regards the Court of Justice itself, the number of Advocates General was increased;
- **buildings**: after completing the renovation work on the Annex buildings (Erasmus, Thomas More and Annex C buildings) during the financial year 2013, within the period and budget provided for, thereby enabling two buildings previously leased to be vacated, the Court has carried on with the project for the fifth extension to its buildings, which will make it possible, as of 2019, to reunite all the Court's staff on one site (giving up the last building still rented) and so increase the efficiency of its services.