Basic information

2018/2169(DEC) DEC - Discharge procedure	Procedure completed
2017 discharge: EU general budget, Court of Justice **Subject** 8.70.03.02 2017 discharge	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	KOHN Arndt (S&D)	27/07/2018
	Shadow rapporteur SALAFRANCA SÁNCHEZ-NEYRA José Ignacio (PPE) FITTO Raffaele (ECR) KLINZ Wolf (ALDE) DE JONG Dennis (GUE/NGL) JÁVOR Benedek (Verts/ALE) VALLI Marco (EFDD) JALKH Jean-François (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	SVOBODA Pavel (PPE)	24/09/2018
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	OETTINGER Günther

Key events

Date	Event	Reference	Summary
28/06/2018	Non-legislative basic document published	COM(2018)0521	Summary
11/09/2018	Committee referral announced in Parliament		
20/02/2019	Vote in committee		
27/02/2019	Committee report tabled for plenary	A8-0098/2019	Summary
26/03/2019	Decision by Parliament	T8-0247/2019	Summary
26/03/2019	Results of vote in Parliament		
26/03/2019	Debate in Parliament		
26/03/2019	End of procedure in Parliament		
27/09/2019	Final act published in Official Journal		

Technical information

Procedure reference	2018/2169(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/14147

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee opinion	JURI	PE628.681	11/12/2018	
Committee draft report		PE626.818	13/12/2018	
Amendments tabled in committee		PE634.530	12/02/2019	
Committee report tabled for plenary, single reading		A8-0098/2019	27/02/2019	Summary
Text adopted by Parliament, single reading		T8-0247/2019	26/03/2019	Summary

Council of the EU

Document type	Reference	Date	Summary
Supplementary non-legislative basic document	05824/2019	11/02/2019	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2018)0521	28/06/2018	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N8-0013/2019 OJ C 357 04.10.2018, p. 0001	12/07/2018	Summary

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

Final act
Budget 2019/1420 OJ L 249 27.09.2019, p. 0099

2017 discharge: EU general budget, Court of Justice

2018/2169(DEC) - 27/02/2019 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Arndt KOHN (S&D, DE) recommending 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 2017.

Members noted with satisfaction that the Court of Auditors observed that no significant weaknesses in respect of the audited topics relating to human resources and procurement for the Court of Justice of the European Union (CJEU).

The payments as a whole for the year ended on 31 December 2017 for administrative and other expenditure of the Court of Justice were free from material error.

Budgetary and financial management

Members noted that in 2016, the CJEU had appropriations amounting to EUR 399 344 000 (EUR 380 002 000 in 2016) and that the implementation rate was 98.69 % (98.23 % in 2016) in 2017.

Noting that the CJEU overestimated its commitments for various budget lines and reduced its request for appropriations for Members' missions when drawing up its 2019 estimates.

Members called on the CJEU to pursue its efforts to ensure sound financial management in order to avoid significant discrepancies between commitments and payments.

Court cases

The report noted that the total number of cases brought before the CJEU in 2017 (1656 cases) was higher than in 2016 (1604 cases) and that the number of cases completed in 2017 remained at a high level (1594 cases as compared to 1628 cases in 2016). The average duration of proceedings decreased from 16.7 months in 2016 to 16.3 months in 2017). Members acknowledged the efforts of the CJEU to improve efficiency in the handling of cases while not compromising the quality, efficiency and independence of its judgements.

Staff

Staff reductions have put significant pressure on some support services such as the internal linguistic production capacity which has led to an increased collaboration with freelance translators.

Brexit

Members noted that the British members of the Court of Justice and the General Court will cease to exercise their functions when the United Kingdom withdraws from the European Union. The volume of litigation could increase in the short and medium term in view of legal problems which may be generated by a withdrawal agreement and the corresponding provisions of United Kingdom law.

The report noted that they had 63 British members of staff in 2017, among which 36 officials, 24 temporary agents and three contract agents. Members welcomed the intention of the CJEU to follow a case by case approach when deciding on the extension of contracts for British contract and temporary agents after the withdrawal of the United Kingdom from the European Union.

2017 discharge: EU general budget, Court of Justice

2018/2169(DEC) - 26/03/2019 - Text adopted by Parliament, single reading

The European Parliament decided by 518 votes to 107, with 11 abstentions, to grant discharge to the Registrar of the Court of Justice for the implementation of the Court's budget for the financial year 2017.

Parliament noted with satisfaction that the Court of Auditors had observed that no significant weaknesses in respect of the audited topics relating to human resources and procurement for the Court of Justice of the European Union (CJEU).

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The Court had 63 British members of staff in 2017, among which 36 officials, 24 temporary agents and three contract agents. Members welcomed the intention of the CJEU to follow a case by case approach when deciding on the extension of contracts for British contract and temporary agents after the withdrawal of the United Kingdom from the European Union.

2017 discharge: EU general budget, Court of Justice

2018/2169(DEC) - 28/06/2018 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2017, as part of the 2017 discharge procedure.

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

CONTENT: the organisational governance of the EU consists of institutions, agencies and other EU bodies whose expenditure is included in the general budget of the Union.

This Commission document concerns the **EU's consolidated accounts for the year 2017** and details how spending by the EU institutions and bodies was carried out. The consolidated annual accounts of the EU provide financial information on the activities of the institutions, agencies and other bodies of the EU from an accrual accounting and budgetary perspective.

It is the responsibility of the Commission's Accounting Officer to prepare the EU's consolidated annual accounts and ensure that they present fairly, in all material aspects, the financial position, the result of the operations and the cash flows of the EU institutions and bodies with a view to granting discharge.

Discharge procedure: **the final step of a budget lifecycle is the discharge**. It is the decision by which the European Parliament '**releases**' the Commission from its responsibility for management of a given budget by marking the end of that budget's existence. It is granted by the European Parliament on the recommendation of the Council.

The decision is based in particular on the European Court of Auditors reports, in particular its annual report, in which the Court provides a Statement of Assurance (DAS) on the legality and regularity of transactions (payments and commitments).

The procedure results in the granting, postponement or refusal of discharge.

The final discharge report including specific recommendations to the Commission for action is adopted in plenary by the European Parliament and are subject to an annual follow up report in which the Commission outlines the concrete actions it has taken to implement the recommendations made.

All EU institutions and other agencies, bodies and joint undertakings are subject to their own discharge procedures.

Implementation of the Court of Justice's appropriations for the financial year 2016: the document noted that in 2017 the Court's budget was **EUR 399.3 million**, with an implementation rate of final appropriations of **98.69%.**

Almost 76 % of the budget was allocated to expenditure on the Members and staff, with almost the entire balance being spent on infrastructure, including buildings and information technology.

As regards the expenditure of the Court of Justice, the information taken from the Court's 2017 Annual Activity Report states that:

- the Court's activity has been **very active**: the number of cases submitted to the Court is up compared to 2016 (1656 cases) and a total of 1594 cases have been closed;
- the statistics concerning the length of the proceedings are very positive;
- the **scale of the increased productivity** achieved by the Court, thanks to the coordinated efforts of the courts and of all the support services which made it possible, over the period 2010-2017, for the number of cases closed to rise by 30% with an increase in the number of new cases of 18% in the same period, although the number of staff in the support services fell;
- at the Meeting of Judges held in March 2017, it was decided to create the '**Judicial Network of the European Union**' covering the constitutional and supreme courts of the Member States, a network coordinated by the Court;
- the Court is continuing the project for the 5th extension of its buildings which should, in 2019, enable it to reunite its staff on one site (vacating the last building that is still rented) and, thereby, increase the efficiency of its services.

2017 discharge: EU general budget, Court of Justice

2018/2169(DEC) - 12/07/2018

PURPOSE: presentation of the Annual report of the Court of Auditors on the implementation of the budget concerning the financial year 2017.

CONTENT: the Court of Auditors published its 41th annual report on the implementation of the general budget of the Union for the year 2017. This report follows a five-part structure:

- the statement of assurance (DAS) and a summary of the results of the audit on the reliability of accounts and the regularity of transactions;

- the analysis of budgetary and financial management;

- the Commission's performance reporting framework;

- the findings on EU revenue;

- the presentation of the main headings of the current multiannual financial framework (MFF), the results of the testing of the regularity of transactions.

The Court concludes that payments for 2017 are legal and regular, with the expenditure recorded in 2017 covering spending on a reimbursement basis. It believes that the EU accounts present a true and fair view of the EU's financial position.

The report also assessed the potential impact on the 2017 accounts of the United Kingdom's withdrawal from the European Union. On 29 March 2017, the United Kingdom (UK) formally notified the European Council of its intention to leave the European Union (EU). On 22 May 2017, the negotiations started for the withdrawal agreement between the EU and the UK.

Part Five (Financial Provisions) of the draft withdrawal agreement of 19 March 2018 concerning the financial settlement states that the UK will pay all its obligations under the current and previous Multiannual Financial Frameworks as if it were still a Member State.

Based on this, the Court concluded that the accounts as at 31 December 2017 correctly reflect the withdrawal process.

The audit also focuses on the budget implementation of the Committee of the ***Court of Justice***.

The overall audit evidence indicates that the level of error in spending on ‘Administration’ was not material. For this MFF heading, the testing of transactions produced an estimated overall level of error of 0.5 %

The Court did not detect any specific problem regarding the Court of Justice.

2017 discharge: EU general budget, Court of Justice

2018/2169(DEC) - 11/02/2019 - Supplementary non-legislative basic document

Based on the observations contained in the report by the Court of Auditors, the Council called on the European Parliament to grant discharge to all of the EU institutions in respect of the implementation of their respective budgets for the financial year 2017.

However, it considered that budget implementation required a series of comments from the Council which should be fully taken into account by the Commission.

The Council welcomed the fact that the administrative and related expenditure of the EU institutions remained, as in previous years, free from material error with an estimated level of error of 0.5 %, which while being well below the materiality threshold is higher by 0.3 % compared to the Court's findings for 2016 (0.2 %). It noted with satisfaction that no serious weaknesses were identified by the Court in the supervisory and control systems and in the examined annual activity reports.

The Council took note that, as in previous years, there was a small number of errors relating to staff costs and some weaknesses in the Office for Administration and Payment of individual entitlements' (PMO) management of family allowances. It called on the Commission to improve its procedures to avoid errors related to staff expenditure.

The Court did not identify any specific problems concerning the Court of Justice of the European Union.