

Discharge for 2014 budget – EU institutions other than the European Commission

On 27 and 28 April 2016, the European Parliament is scheduled to discuss and vote all the reports for the 2014 discharge procedure, including nine on the sections of the EU general budget covering EU institutions and bodies other than the Commission.

Nine administrative sections of the EU general budget

The EU budget is composed of ten sections, of which the Commission's (i.e. section III) is by far the largest and is mainly spent on operational programmes and projects in the various EU policy areas. The remaining nine sections, which together accounted for some 2.5% of the EU budget in 2014, are: Parliament (I); European Council and Council (II); Court of Justice (IV); Court of Auditors (V); European Economic and Social Committee (VI); Committee of the Regions (VII); European Ombudsman (VIII); European Data Protection Supervisor (IX); and European External Action Service (X). These sections cover the administrative expenditure necessary for the functioning of the respective institutions.

Separate discharge decisions for each section, a source of friction with the Council

Through the [discharge procedure](#) (Article 319 TFEU), the European Parliament (EP) scrutinises how the EU budget of two years earlier was implemented, verifying compliance with relevant rules, including the principles of sound financial management (performance). The EP takes separate decisions on whether to grant discharge for the management of each section of the EU budget (including its own), with a view to ensuring overall transparency and democratic scrutiny of how public funds have been spent. This practice of separately granting discharge to institutions other than the Commission emerged in the 1990s and is defined in the EP's Rules of Procedure ([Rule 94](#) and, as regards the EP's section, [Rule 98\(3\)](#)). The EP's decision to scrutinise separately the Council's section as of 2003 (for financial year 2001) has been a source of friction, with the latter appearing to contest the right to grant separate discharge for it. At a [2012 Workshop](#) on the European Parliament's right to grant discharge to the Council, legal experts had different opinions on the topic. However, to a great extent, they agreed on the EP's right to obtain information (at least indirectly through the European Commission). Since 2011 (for financial year 2009), the EP has each year refused to grant discharge to the Council, regretting the continuing lack of cooperation of the latter in providing relevant information. As from financial year 2011, the Council's section also includes the European Council's budget.

Discharge reports for financial year 2014

The Budgetary Control Committee (CONT) has adopted the discharge reports for financial year 2014. For the 'other institutions', these were prepared by four rapporteurs: Markus Pieper (EPP, Germany) for section [I](#); Ryszard Czarnecki (ECR, Poland) for sections [II](#), [V](#), [VIII](#) and [X](#); Anders Primdahl Vistisen (ECR, Denmark) for sections [IV](#) and [VI](#); and Monica Macovei (ECR, Romania) for sections [VII](#) and [IX](#). The accompanying motions for resolution include observations for each institution, having regard to the EU accounts for 2014, the European Court Auditors (ECA)'s [annual report](#) on the implementation of the 2014 EU budget and its statement of assurance on the reliability of the accounts and the legality and regularity of the underlying transactions (the ECA's own accounts were audited by PricewaterhouseCoopers, as independent external auditor). The EP also considers the documents provided by the institutions and the replies given to its questions. The CONT Committee proposes to grant discharge for eight sections, but to postpone the decision for section II to October, underlining that the lack of cooperation from the Council does not enable the EP to make an informed decision on granting discharge, and inviting the Council to improve its transparency.

