II

(Acts whose publication is not obligatory)

EUROPEAN PARLIAMENT

DECISION OF THE EUROPEAN PARLIAMENT

of 13 April 2000

granting discharge in respect of the implementation of the general budget of the European Union for the 1998 financial year: Section IV — Court of Justice; Section V — Court of Auditors; Section VI — Part B — Committee of the Regions

(2000/465/EC)

THE EUROPEAN PARLIAMENT,

Having regard to the revenue and expenditure account and the balance sheet for the 1998 financial year (SEC(1999) 414 — C5-0008/1999),

Having regard to the Annual Report of the Court of Auditors concerning the financial year 1998 (C5-0266/1999) ([1]),

Having regard to the Council's recommendation of 13 March 2000 (C5-0154/2000),

Having regard to Article 272(10) of the EC Treaty,

Having regard to Article 22(2) and (3) of the Financial Regulation,

Having regard to the report of the Committee on Budgetary Control (A5-0089/2000),

Court of Justice

1. Notes that the evacuation of the Court of Justice's main building (Palais) was made possible by those responsible, the Court of Justice and the Luxembourg authorities, four years after the first measures were taken to deal with the presence of asbestos.

2. States that its assessment of the Court of Justice's building policy will be made in the light of the Special Report the Court of Auditors is currently drawing up concerning the annexes to the Palais building.

3. Requests the Court of Justice to submit, in time for the first reading of the 2001 draft budget, a report on ways to improve the quality of financial forecasts used for the endowment of Article 270 (Official Journal) in light of the continuous need for the topping up of its appropriations in the 1995 to 1997 financial years.

Court of Auditors

4. Reiterates its disapproval of the declining trend in the utilisation of appropriations earmarked for Chapter 15 (Staff exchanges between Community institutions and the public and private sectors); underlines that those exchanges can be beneficial in particular to national civil servants and administrations; calls on the Court of Auditors to submit, in time for the first reading of the 2001 budget, a report outlining its policy as regards the staff exchanges in question and the problems which have hindered full utilisation of available resources from 1997 onwards.

([1]) OJ C 349, 3.12.1999.

5. Notes that allocations earmarked for Article 104 (mission expenses, local travel costs and incidental expenditure) had to be topped up twice to allow Members to complete the 1998 Audit Programme; asks the Court of Auditors to improve planning and forecasting in connection with that sector.

Committee of the Regions

6. Urges the Committee of the Regions to take all necessary steps to reverse the seriously declining rate of utilisation of appropriations (56,27 %) automatically carried over from the previous financial year. In this respect, asks for a report to be submitted to Parliament by 15 June 2000 on all Section VI appropriations automatically carried over from 1997 to 1998 and from 1998 to 1999 where the rate of cancellations is greater than 10 %.

7. Reierates its request to the Committee of the Regions to improve financial management of the appropriations, the implementation of which has been entrusted to it by the budgetary authority.

8. Points out that as part of its role of supporting Parliament in scrutinising implementation of the budget at the Committee of the Regions, the Court of Auditors carried out an investigation to assess the appropriateness and effectiveness of the measures taken by the Committee of the Regions to ensure that the irregularities identified in the 1996 annual report did not recur. Notes that following the investigation, which took place in September 1999, the Court of Auditors found that it was not yet able to confirm the effectiveness of the measures introduced on 1 April 1999. Insists that the latest set of rules, which entered into force on 1 April 2000, aimed at bolstering controls relating to the refund of travel expenses and daily subsistence and travel allowances, must be fully in line with the Court of Auditors' observations. Requests that the latter include the assessment of the efficiency of the new rules in the follow-up to its 1996 Annual Report.

9. Regrets that, almost two years after Parliament evacuated the Belliard building complex, the Committee of the Regions, jointly with the Economic and Social Committee, do not appear to have acted with the required diligence with regard to their relocation there. Takes the view that the prolonged negotiations with the owners of the buildings ultimately risk undermining the validity of the two Committees' undertaking to move to the Belliard complex as soon as possible. Underlines that the current situation is detrimental to the Union budget with expenditure on rent and associated costs being charged in connection with both the current (Ardenne and Ravenstein complex) and future (Belliard complex) premises of the Committees.

10. Urges the Committee of the Regions, jointly with the Economic and Social Committee, to conclude the abovementioned negotiations on the basis of the principle of sound financial management and to ensure optimum utilisation of appropriations put at their disposal by the budgetary authority at their own request (transfer No 44/99 involving EUR 26 000 000).

Discharge decision

11. Grants discharge to the Registrar of the Court of Justice and the Secretaries-General of the Court of Auditors and the Committee of the Regions in respect of the implementation of their budgets for the 1998 financial year.

12. Instructs its President to forward this decision to the institutions and the advisory body concerned and to have it published in the *Official Journal of the European Communities* (L series).

The Secretary-General — Julian PRIESTLEY

The President — Nicole FONTAINE