


# Procedure file

| Basic information                         |                                |                     |
|---|--------------------------------|---------------------|
| DEC - Discharge procedure                 | <a href="#">2001/2101(DEC)</a> | Procedure completed |
| 2000 discharge: ECSC budget               |                                |                     |
| Subject<br>8.70.03.07 Previous discharges |                                |                     |

| Key players         |  |                                       |            |
|---------------------|--|---------------------------------------|------------|
| European Parliament | Committee responsible                                  | Rapporteur                            | Appointed  |
|                     | <b>CONT</b> Budgetary Control                          |                                       | 29/05/2001 |
|                     |  | GUE/NGL <a href="#">SEPPÄNEN Esko</a> |            |
|                     | Committee for opinion                                  | Rapporteur for opinion                | Appointed  |
|                     | <b>ITRE</b> Industry, External Trade, Research, Energy |                                       |            |

| Key events |  |   |         |
|------------|--|---|---------|
| 10/10/2001 | Non-legislative basic document published   | <a href="#">N5-0043/2002</a>  | Summary |
| 04/02/2002 | Committee referral announced in Parliament |   |         |
| 19/03/2002 | Vote in committee                          |   | Summary |
| 19/03/2002 | Committee report tabled for plenary        | <a href="#">A5-0079/2002</a>  |         |
| 09/04/2002 | Debate in Parliament                       |  |         |
| 10/04/2002 | Decision by Parliament                     | <a href="#">T5-0166/2002</a>  | Summary |
| 10/04/2002 | End of procedure in Parliament             |   |         |
| 17/06/2002 | Final act published in Official Journal    |   |         |

| Technical information      |                           |
|----------------------------|---------------------------|
| Procedure reference        | 2001/2101(DEC)            |
| Procedure type             | DEC - Discharge procedure |
| Legal basis                | Rules of Procedure EP 100 |
| Stage reached in procedure | Procedure completed       |
| Committee dossier          | CONT/5/14800              |

| Documentation gateway |
|-----------------------|
|-----------------------|

|   |  |   |            |      |         |
|---|--|---|------------|------|---------|
| Non-legislative basic document                      |  | <a href="#">N5-0043/2002</a><br><a href="#">OJ C 366 20.12.2001, p. 0001</a>        | 10/10/2001 | CofA | Summary |
| Committee report tabled for plenary, single reading |  | <a href="#">A5-0079/2002</a>  | 19/03/2002 | EP   |         |
| Text adopted by Parliament, single reading          |  | <a href="#">T5-0166/2002</a><br><a href="#">OJ C 127 29.05.2003, p. 0162-0554 E</a> | 10/04/2002 | EP   | Summary |
| Follow-up document                                  |  | <a href="#">COM(2002)0772</a>   | 23/12/2002 | EC   |         |

## Final act

[Budget 2002/448](#)  
[OJ L 158 17.06.2002, p. 0035](#) Summary

## 2000 discharge: ECSC budget

**PURPOSE :** to present the Annual Report from the Court of Auditors concerning the ECSC for the financial year 2000. **CONTENT :** budgetary and financial activity in the financial year 2000 was marked, as in the past, by the liquidation of the ECSC: the budget for the financial year 2000 was in surplus for the fifth consecutive year, due to cancellations of commitments and the under-implementation of budgetary expenditure, especially rehabilitation aid. This surplus enabled the ECSC to increase its solvency ratio and the level of the necessary provisions and value adjustments. Concerning the imminent liquidation of the ECSC, the Court observes that, despite the proposals submitted by the Commission to the Council, the only decision taken to date has come as a result of the Nice Protocol. With regard to the proposals that the Commission has submitted to the Council with a view to putting in place the procedures for the liquidation of the ECSC and the implementation of the research fund, these relate to : the laying down of the provisions required to implement the Nice Protocol; laying down of multiannual financial guidelines for managing the assets of the 'ECSC in liquidation' and laying down the multiannual technical guidelines for the research programme. With regard to the follow up by the Commission of the observations made in the previous reports, the report comments on the following issues: 1) Loans to officials : the Court states that there has not always been progress concerning the accounts of loans to officials. The Commission has set up a working party to study loans policy and propose changes to this, in the light of the fact that loans will only be granted up to the time that the ECSC is liquidated. 2) Performance of liquid assets : in 1999, the Court recommended that the Commission include, in the ECSC's annual report, the information needed to assess whether these liquid assets are being managed in a financially efficient manner, taking account of market conditions. In its reply, the Commission undertook to indicate, as from the financial year 2000, the average rate of yield on the liquid assets managed. This rate was 4,72% for the financial year 2000. 3) Dormant commitments : as a result of the corrective measures taken in 2000, the Commission cancelled interest subsidies of a total value of EUR 35,2 million in 2000. The amount cancelled could have been higher if the Commission had systematically cancelled commitments that were still to be settled and which had remained dormant for years. The Court estimates the additional amount that could have been cancelled in 2000 to be in the order of EUR 12 million. 4) Repayment of taxes levied at source : the Court highlights, like last year, a delay in the repayment of certain outstanding balances. With regard to the Statement of Assurance concerning the ECSC, the Court concludes that it obtained adequate assurance that the transactions, taken as a whole, are legal and regular. ?

## 2000 discharge: ECSC budget

The committee adopted the report by Esko Olavi SEPPÄNEN (EUG/NGL, FIN), recommending that discharge be granted to the Commission in respect of the implementation of the budget of the European Coal and Steel Community (ECSC) for 2000. ?

## 2000 discharge: ECSC budget

The European Parliament approved the report by Esko SEPPÄNEN (EUG/NGL, FIN) which grants the Commission a discharge in respect of the management of the budget of the ECSC for the year 2000. (Please refer to the summary dated 19 March 2002). In its resolution attached to the Parliament's opinion, the Parliament makes a certain number of observations. Firstly, the Parliament welcomes the progress made in winding up the ECSC. The ECSC Treaty expires on 23 July 2002 and its assets of more than EUR 1 billion will be absorbed by the EU's main budget with the interest going towards continuing support for research related to the coal and steel industries. Moreover, Parliament notes the forecasts of expenditure in 2000 for rehabilitation aid made on the basis of estimates provided by Member States overstated actual expenditure by 46% and that the resultant surplus has, together with the cancellation of commitments, contributed to a further improvement in the solvency ratio. The Parliament also notes that 100% of those loans outstanding after 23 July 2002 which are not guaranteed by the government of a Member State will be covered by the ECSC reserves and acknowledges the strategy of prudent financial management of the ECSC up to the expiry of the Treaty adopted by the Commission. The Commission is urged to begin negotiations with candidate countries on the conditions of their participation in the new research fund as soon as the latter has been established, and asks the Commission to inform it of progress in these negotiations. Parliament asks the Commission to explain the delays in improving the accounts relating to loans to officials, with particular reference to the presentation of the missing reports promised for the end of the year 2001. Parliament welcomes the positive assessment by the Court of Auditors of the Commission's management of the ECSC budget in the financial year 2000 and the introduction by the Commission of a performance measurement system which has revealed an average rate of yield on liquid assets of 4.72% for the financial year 2000. Parliament considers, however, that this rate of return should be accompanied by a benchmark rate of return for subsequent

financial years if a meaningful assessment is to be made by the auditors. Lastly, it asks the Commission, therefore, to submit to Parliament and Council a proposal regarding investment guidelines and a target rate of return on financial assets under its management, in particular those assets currently managed for the ECSC but which will become the revenue source for the proposed Research Fund for Coal and Steel.?

## 2000 discharge: ECSC budget

---

PURPOSE : to give discharge in respect of the implementation of the budget of the ECSC for the 2000 financial year. COMMUNITY MEASURE : Decision 2002/448/EC of the European Parliament concerning the discharge in respect of the implementation of the budget of the European Coal and Steel Community (ECSC) for the 2000 financial year. CONTENT : with the present decision, the European Parliament gives discharge to the ECSC on the implementation of its budget for the financial year 2000. There is a resolution which accompanies the discharge procedure which contains a series of comments which are an integral part of the discharge decision and which are contained in the Parliament's opinion (please refer to the summary of the European Parliament's resolution dated 10 April 2002).?