

# EUROPEAN PARLIAMENT

1999



2004

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*Session document*

FINAL  
**A5-0343/2001**  
Par 2

11 October 2001

## REPORT

on the 2000 Regular Report from the Commission on Turkey's progress  
towards accession  
(COM(2000) 713 – C5-0613/2000 – 2000/2014(COS))

Part 2: Committee opinions - Opinion on Turkey  
(See also Part 3: General opinions)

Committee on Foreign Affairs, Human Rights, Common Security and Defence  
Policy

Rapporteur: Alain Lamassoure



## CONTENTS

	<b>Page</b>
OPINION OF THE COMMITTEE ON BUDGETARY CONTROL .....	4
OPINION OF THE COMMITTEE ON EMPLOYMENT AND SOCIAL AFFAIRS .....	9
OPINION OF THE COMMITTEE ON WOMEN'S RIGHTS AND EQUAL OPPORTUNITIES .....	11

Published separately:

Motion for a resolution and explanatory statement .....	Part 1 - A5-0343/2001
General opinions .....	Part 3 - A5-0343/2001

25 June 2001

## **OPINION OF THE COMMITTEE ON BUDGETARY CONTROL**

for the Committee on Foreign Affairs, Human Rights, Common Security and Defence Policy

on the 2000 Regular Report from the Commission on Turkey's progress towards accession (COM(2000) 713 – C5-0613/2001 – 2000/2014(COS))

Draftsman: Herbert Bösch

### **PROCEDURE**

The Committee on Budgetary Control appointed Anne Ferreira draftsman at its meeting of 26 May 2001.

It considered the draft opinion at its meetings of 29 May and 18 June 2001.

At the last meeting it adopted the following conclusions unanimously.

The following were present for the vote: Diemut R. Theato, chairman; Herbert Bösch, vice-chairman and draftsman; Freddy Blak, vice-chairman; Jean-Louis Bourlanges (for Thierry B. Jean-Pierre), Mogens N.J. Camre (for Isabelle Caullery), Bert Doorn (for Christopher Heaton-Harris), Christos Folias (for Raffaele Costa), Emmanouil Mastorakis (for Helmut Kuhne), Jan Mulder (for Lousewies van der Laan), Michel-Ange Scarbonchi, Esko Olavi Seppänen (for Marianne Eriksson), Rijk van Dam, Michiel van Hulten and Kyösti Tapio Virrankoski (for Antonio Di Pietro).

## SHORT JUSTIFICATION

It should be noted that, in the case of Turkey, compliance with the Copenhagen political criteria is a precondition for the opening of accession negotiations, which Turkey has not yet satisfied.

However, on 8 November 2000 the Commission produced a report on the progress made by Turkey towards accession which, like the reports submitted on the other candidate countries, is based on consideration of the 30 chapters of the Community acquis. Chapter 28, which relates to financial control, has therefore been carefully 'screened'.

This opinion for the Committee on Foreign Affairs, Human Rights, Common Security and Defence Policy draws attention to those aspects of internal and external financial control, management of Community funds, protection of the European Union's financial interests and control measures relating to own resources where a particular effort needs to be made to satisfy Community standards.

The following recommendations are based on a compilation of data reproduced below, which has been provided by the European Parliament's Directorate-General for Research, the Commission - Directorate-General for Enlargement - and by the relevant applicant countries through their permanent representations to the European Union.

### I. INTERNAL FINANCIAL CONTROL SYSTEM

#### *Responsible Central Bodies*

##### **Ministry of Finance**

- Board of Controllers carries out conformity-checks (limited to regularity and legality of spending transactions) but also, with the Board of Treasury Auditors, regular audits and spot checks on ex post transactions to ensure proper observation of legislation on budgetary discipline
- bureaucratic system.

#### *Operational Bodies*

- 129 audit units in public agencies and organisations (>13000 auditors)
- financial management responsibilities fragmented among several administrations, each headed by a different Minister
- central budget submitted to Parliament excludes revolving funds and extra-budgetary Funds
- revolving fund and agencies with special accounts conduct off-budget operations amounting to more than 1% of GNP.

### ***Commission Recommendations***

- develop Public Internal Financial Control Policy Paper for future development strategies relating to financial management and control systems and internal audit systems in the Turkish public sector
- introduce fiscal management system based on principles of transparency, accountability, cost-effectiveness
- pass general law on auditing standards and procedures
- review standards and procedures by external auditors
- publish auditing reports
- reinforce financial management and transparency
- introduce effective follow-up of control/audit findings
- ensure all ex-post internal and external controls assess soundness and reliability of accounting and financial procedures
- Ministry of Finance to audit spending systems
- internal control measures to prevent and deter corruption
- introduce information technology to control public finances.

## **II. EXTERNAL FINANCIAL CONTROL SYSTEM**

### **Turkish Court of Auditors (TCA)**

- overlap with other institutions: ex ante control of all budget payment orders which conflicts with ex post external control functions
- lack of adequate cooperation from ministries
- narrow scope (1999:only one sixth of all public accounts)
- limited auditing capacity
- lack of Plan-Programme Budget System (computerised Fiscal Management Information system).

### ***Commission Recommendations***

- abolish the ex ante control functions of the TCA
- act independently of the Government-introduce general law on auditing standards and procedures
- review standards by external auditors
- publish audit reports
- avoid circumvention of auditing
- empower TCA to put risk areas of the public sector in scope of Audit Programmes.

## **III. STRUCTURAL ACTION EXPENDITURE AND PROTECTION OF FINANCIAL INTERESTS**

**EU Internal Economic and Technical Co-ordination Council:** ensures co-ordination between relevant ministries on technical and economic subjects; can monitor actual expenditure but no authority for internal financial control or auditing.

### ***Commission Recommendations***

- continuous and systematic process of targeting priority and risks areas, instead of ad hoc reactions to administrative requests
- legislate for application of standards and principles used in EU
- make ex ante controls and internal audit complementary to each other
- reinforce administrative structures dealing with regional development, both at central level and regional level
- clarify roles and responsibility of government agencies.

## **IV. CONTROL MEASURES RELATING TO OWN RESOURCES**

Tax administration being strengthened

Tax legislation not yet harmonised with acquis

Many projects receiving foreign assistance are not included in the budget

Inappropriate administrative structures for EU co-financed measures.

### ***Commission Recommendations***

- align with EU tax legislation, especially for VAT
- strengthen administrative capacity
- modernise customs administration and harmonise with EU
- introduce appropriate internal control measures (to prevent and deter corruption)
- complete alignment for calculation of VAT and GNP resources.

## **CONCLUSIONS**

The Committee on Budgetary Control calls on the Committee on Foreign Affairs, Human Rights, Common Security and Defence Policy, as the committee responsible, to incorporate the following points in its motion for a resolution:

- A. Whereas Community pre-accession aid, which comes out of the EU taxpayer's pocket, must be enabled to benefit Turkey under the best possible conditions as regards management, control, transparency and efficiency, and in order for this to happen appropriate and well-run management and financial control systems are essential, as is the development of an anti-fraud culture and system,
  1. Notes that there are still serious shortcomings in the financial control systems resulting from a lack of coherence and harmonisation among the many public bodies engaged in this sector;
  2. Calls on the Turkish financial control authorities to make the necessary adjustments, as recommended by the Commission and in accordance with the national programme to adopt the 2001 acquis;
  3. Insists that priority should be given to fighting corruption by the establishment of an

anti-fraud unit cooperating with the relevant services of the European Union;



30 May 2001

## **OPINION OF THE COMMITTEE ON EMPLOYMENT AND SOCIAL AFFAIRS**

for the Committee on Foreign Affairs, Human Rights, Common Security and Defence Policy

on the 2000 Regular Report from the Commission on Turkey's progress towards accession (COM(2000) 713 – C5-0613/2001 – 2000/2014(COS))

Draftsman: Miet Smet

### **PROCEDURE**

The Committee on Employment and Social Affairs appointed Miet Smet draftsman at its meeting of 12 April 2000.

It considered the draft opinion at its meetings of 3 and 29 May 2001.

At the last meeting it adopted the following conclusions unanimously.

The following were present for the vote: Winfried Menrad, acting chairman; José Ribeiro e Castro, vice-chairman; Miet Smet, draftsman; Sylviane H. Ainardi, Jan Andersson, Elspeth Attwooll (for Daniel Ducarme), María Antonia Avilés Perea, Regina Bastos, Philip Bushill-Matthews, Chantal Cauquil (for Ilda Figueiredo), Luciano Caveri, Alejandro Cercas, Luigi Cocilovo, Elisa Maria Damião, Proinsias De Rossa, Den Dover (for Rodi Kratsa-Tsagaropoulou), Harald Ettl, Jillian Evans, Carlo Fatuzzo, Hélène Flautre, Fiorella Ghilardotti, Anne-Karin Glase, Jorge Salvador Hernández Mollar (for Raffaele Lombardo), Stephen Hughes, Anne Elisabet Jensen (for Luciana Sbarbati), Pierre Jonckheer (for Ian Stewart Hudghton), Karin Jöns, Ioannis Koukiadis, Arlette Laguiller, Jean Lambert, Elizabeth Lynne, Thomas Mann, Manuel Pérez Álvarez, Bartho Pronk, Tokia Saïfi, Herman Schmid, Ieke van den Burg, Anne E.M. Van Lancker, Barbara Weiler and Sabine Zissener (for Mario Mantovani).

## CONCLUSIONS

The Committee on Employment and Social Affairs calls on the Committee on Foreign Affairs, Human Rights, Common Security and Defence Policy, as the committee responsible, to incorporate the following points in its motion for a resolution:

1. Notes the stage reached and Turkey's very limited progress in transposing the social *acquis communautaire*, and draws attention to the consequences for the opening of any accession negotiations with Turkey;
2. Advises Turkey urgently to adopt arrangements in accordance with the provisions of the social *acquis communautaire* in relation to health and safety, information and consultation, working conditions and conditions of employment, having regard to the situation of and developments in Turkish employment law;
3. Takes strong exception to the failure to eliminate child labour or to allow employee and trade-union rights to come into effect;
4. Affirms the value and importance of the European social dialogue and draws attention to the insufficient character of the Turkish social dialogue, for the purposes either of participating in the European social dialogue or of transposing the social *acquis communautaire*;
5. Points out that the de jure and de facto reservation of certain occupations exclusively for Turkish nationals infringes against the free movement of labour;
6. Welcomes the reforms to the social security system; urges that provision also be made for raising unemployment insurance and public health care facilities to acceptable levels; draws attention also to the problems faced by the disabled;
7. Requests the Turkish government to determine how the ability to transpose and implement the social *acquis communautaire* can be extended, and then to adopt measures actually to do so in practice;
8. Calls for the accurate transposition and satisfactory implementation of the directive against discrimination on the basis of race or ethnic origins;
9. Welcomes the progress recorded since publication of the year-2000 periodical report, in particular the framework regulation on the accession partnership, the partnership agreement and the national programme on adopting the European Union's *acquis communautaire*.

25 June 2001

## **OPINION OF THE COMMITTEE ON WOMEN'S RIGHTS AND EQUAL OPPORTUNITIES**

for the Committee on Foreign Affairs, Human Rights, Common Security and Defence Policy

on the 2000 Regular Report from the Commission on Turkey's progress towards accession (COM(2000) 713 – C5-0613/2001 – 2000/2014(COS))

Draftsman: Anna Karamanou

### **PROCEDURE**

The Committee on Women's Rights and Equal Opportunities appointed Anna Karamanou draftsman at its meeting of 20 March 2001.

It considered the draft opinion at its meetings of 29 May and 20 and 21 June 2001.

At the last meeting it adopted the following conclusions unanimously.

The following were present for the vote: Maj Britt Theorin, chairperson; Anna Karamanou, draftsman; María Antonia Avilés Perea, Maria Berger, Lone Dybkjær, Lissy Gröner, Heidi Anneli Hautala, Mary Honeyball, Rodi Kratsa-Tsagaropoulou, Thomas Mann, Maria Martens, Ria G.H.C. Oomen-Ruijten (for Astrid Lulling), Patsy Sørensen and Joke Swiebel.

## CONCLUSIONS

The Committee on Women's Rights and Equal Opportunities calls on the Committee on Foreign Affairs, Human Rights, Common Security and Defence Policy, as the committee responsible, to incorporate the following points in its motion for a resolution:

- whereas equality between men and women is a fundamental principle and a fundamental right pursuant to Articles 2 and 3(2) of the Treaty establishing the European Community, and the case law of the European Court of Justice,
  - having regard to the Universal Declaration of Human Rights, the United Nations Convention on the Elimination of All Forms of Discrimination against Women, the United Nations agreements on individual and civil rights and on economic, social and cultural rights, and the ILO (International Labour Organisation) Conventions, to which all the Member States are signatories, and to the Beijing Declaration and the United Nations Platform for Action,
  - having regard to the conclusions of the European Council meeting in Nice in December 2000, which declared gender equality to be a fundamental social and economic strategic objective of the European Community and an essential condition for economic development and social progress,
- A. emphasising that adoption of the EC *acquis* in the area of equality between men and women is a sine qua non for Turkey's accession to the European Union since it is a question essentially of human rights and that the necessary institution building or reinforcement of institutional and administrative capacity in this area is a vital prerequisite to full implementation of the *acquis*,
- B. noting the serious discrimination against women enshrined in law, particularly civil law, many articles of which – as the Turkish women's organisation KADER has pointed out – are in breach of the United Nations Convention on the Elimination of all Forms of Discrimination against Women (CEDAW), which Turkey has ratified; notes with satisfaction that amendment of the Civil Code has finally been included on the agenda of the National Assembly; expresses its concern, however, at the unconstructive events which occurred during discussion of the matter in the responsible Parliamentary Justice Commission,
- C. noting, with regard to women's right to work, the high level of unemployment affecting women (39.6%), which is worse in rural areas, the limited number of working women who are covered by social security – only 12% of the total of workers covered – and the fact that, despite the reference in Article 26 of the Labour Code to the principle of equal pay for equal work, women are paid less and have poor working conditions, with lower earnings and no measures to protect them in maternity since employers have the right to dismiss them once parental leave has expired; noting with satisfaction, however, that the National Programme provides for changes to labour law, particularly in regard to pregnancy and parental leave,
- D. noting that the National Programme does not promote the incorporation of equality in all policies (mainstreaming) and does not provide for any positive action, particularly

in terms of women's representation on decision-making bodies, where their numbers are extremely low, with only 22 women among the 550 members of parliament and only 1.5% in local government, while there is no mention in most parties' statutes of the role and the participation of women in the political life of the country,

- E. noting with regret the low numbers of women taking part in education and vocational training, and the high illiteracy and school drop-out rates, particularly in the eastern regions of the country;
  - F. noting the high rates of domestic violence and the total lack of legal and advisory support for victims; noting also that rape within marriage is not a criminal offence,
  - G. noting that public spending on health cannot even cover basic public services; regretting that women are particularly vulnerable, since owing to the inadequacy of medical services, deaths in childbirth account for 5.2% of total female mortality,
1. Calls on the Turkish Government to continue its efforts, in cooperation with the Commission, to consolidate the pre-accession strategy for incorporating the Community *acquis*;
  2. Calls on the Turkish Government to carry out a thorough revision of all the legislative and regulatory provisions which are in breach of the principle of gender equality, while ensuring that the necessary mechanisms and resources are in place to ensure effective implementation;
  3. Calls on the Commission to grant financial support to Turkey to fully align its methods of collecting and analysing statistical data with current European Community standards; calls on the Turkish Government to process statistical data by gender, using a method compatible with that used in the EC, in order to raise awareness of problems and facilitate comparison, as well as to monitor the equality situation in the other countries
  4. Calls on the Commission and the Council to link the enlargement process to the implementation of effective measures to prevent and combat violence against and sexual exploitation of women and to tackle the problem of domestic violence, as well as addressing the role of Turkey as a transit country for trafficking in women; to that end calls for the provision of appropriate European financial and technical assistance for Turkey; calls on the Commission, in cooperation with the Member States and the candidate countries, to take effective measures to promote networks and partnerships between police, judicial, migration and social authorities, NGOs and international organisations;
  5. Calls for particular focus on improving education, vocational training and attendance at school as fundamental steps towards increasing female employment, particular in the towns and cities; calls for the funding for implementing the Socrates, Leonardo da Vinci and Youth for Europe programmes to address these issues in particular;
  6. Calls on the Commission to promote fully Turkey's participation in Community programmes which strengthen gender equality and especially in the programme

relating to the Community framework strategy on gender equality (2001-2005), as well as in the STOP and DAPHNE programmes to combat violence against women;

7. Calls on Turkey to apply the Council Recommendation of 2 December 1996<sup>1</sup> on the balanced participation of women and men in the decision-making process when elections are next held.
8. Calls on the Turkish Government to enshrine the principle of gender equality in the Turkish Constitution by amending that Constitution accordingly.

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<sup>1</sup> OJ L 319, 10.12.1996, p. 11.