

# EUROPEAN PARLIAMENT

2004



2009

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*Committee on Budgetary Control*

**2008/2277(DEC)**

17.6.2009

## **DRAFT SECOND REPORT**

on discharge in respect of the implementation of the European Union general  
budget for the financial year 2007  
(C6-0417/2008 – 2008/2277(DEC))

Section II – Council

Committee on Budgetary Control

Rapporteur: Søren Bo Søndergaard

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## 1. PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION

### on discharge in respect of the implementation of the European Union general budget for the financial year 2007, Section II – Council (C6-0417/2008 – 2008/2277(DEC))

*The European Parliament,*

- having regard to the European Union general budget for the financial year 2007<sup>1</sup>,
- having regard to the final annual accounts of the European Communities for the financial year 2007 – Volume I (C6-0417/2008)<sup>2</sup>,
- having regard to the Council's annual report to the discharge authority on internal audits carried out in 2007,
- having regard to the Annual Report of the Court of Auditors on implementation of the budget for the financial year 2007, together with the audited institutions' replies<sup>3</sup>,
- having regard to the statement of assurance as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the Court of Auditors pursuant to Article 248 of the EC Treaty<sup>4</sup>,
- having regard to its Decision of 23 April 2009<sup>5</sup> postponing the discharge decision for the financial year 2007, and to the accompanying resolution,
- having regard to Articles 272(10), 274, 275 and 276 of the EC Treaty,
- having regard to Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities<sup>6</sup>, and in particular Articles 50, 86, 145, 146 and 147 thereof,
- having regard to Council Decision No 190/2003 of the Secretary-General of the Council/High-Representative for the Common Foreign and Security Policy concerning reimbursement of travel expenses of delegates of Council Members<sup>7</sup>,
- having regard to the Interinstitutional Agreement between the European Parliament, the Council and the Commission of 17 May 2006 on budgetary discipline and sound financial management<sup>8</sup> (IIA),

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<sup>1</sup> OJ L 77, 16.3.2007.

<sup>2</sup> OJ C 287, 10.11.2008, p. 1.

<sup>3</sup> OJ C 286, 10.11.2008, p. 1.

<sup>4</sup> OJ C 287, 10.11.2008, p. 111.

<sup>5</sup> Texts adopted, P6\_TA(2009)0273.

<sup>6</sup> OJ L 248, 16.9.2002, p. 1.

<sup>7</sup> Decision stemming from the Rules of Procedure of the Council of 22 July 2002 (OJ L 230, 28.8.2002, p. 7).

<sup>8</sup> OJ C 139, 14.6.2006, p. 1.

- having regard to Rule 71 of, and Annex V to, its Rules of Procedure,
  - having regard to the first report of the Committee on Budgetary Control (A6-0150/2009),
  - having regard to the second report of the Committee on Budgetary Control (A6-0000/2009),
1. Refuses to grant discharge to the Secretary-General of the Council in respect of the implementation of the Council's budget for the financial year 2007;
  2. Sets out its observations in the resolution below;
  3. Instructs its President to forward this Decision and the resolution that forms an integral part of it to the Council, the Commission, the Court of Justice, the Court of Auditors, the European Ombudsman and the European Data Protection Supervisor, and to arrange for their publication in the Official Journal of the European Union (L series).

## 2. MOTION FOR A EUROPEAN PARLIAMENT RESOLUTION

**with observations forming an integral part of the decision on discharge in respect of the implementation of the European Union general budget for the financial year 2007,**

**Section II – Council**

**(C6-0417/2008 – 2008/2277(DEC))**

*The European Parliament,*

- having regard to the European Union general budget for the financial year 2007<sup>1</sup>,
- having regard to the final annual accounts of the European Communities for the financial year 2007 – Volume I (C6-0417/2008)<sup>2</sup>,
- having regard to the Council's annual report to the discharge authority on internal audits carried out in 2007,
- having regard to the Annual Report of the Court of Auditors on implementation of the budget for the financial year 2007, together with the audited institutions' replies<sup>3</sup>,
- having regard to the statement of assurance as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the Court of Auditors pursuant to Article 248 of the EC Treaty<sup>4</sup>,
- having regard to its Decision of 23 April 2009<sup>5</sup> postponing the discharge decision for the financial year 2007, and to the accompanying resolution,
- having regard to Articles 272(10), 274, 275 and 276 of the EC Treaty,
- having regard to Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities<sup>6</sup>, and in particular Articles 50, 86, 145, 146 and 147 thereof,
- having regard to Council Decision No 190/2003 of the Secretary-General of the Council/High-Representative for the Common Foreign and Security Policy concerning reimbursement of travel expenses of delegates of Council Members<sup>7</sup>,
- having regard to the Interinstitutional Agreement between the European Parliament, the Council and the Commission of 17 May 2006 on budgetary discipline and sound financial management<sup>8</sup> (IIA),

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<sup>1</sup> OJ L 77, 16.3.2007.

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<sup>8</sup> OJ C 139, 14.6.2006, p. 1.

- having regard to Rule 71 of, and Annex V to, its Rules of Procedure,
  - having regard to the first report of the Committee on Budgetary Control (A6-0150/2009),
  - having regard to the second report of the Committee on Budgetary Control (A6-0000/2009),
- A. whereas the Council failed to provide Parliament with any official and substantive answer to the specific questions included in Parliament's resolution of 23 April 2009 regarding its budget execution for 2007, and continues to refuse to provide Parliament with full documentation relating to its budget execution for that year, and with its full annual activity report,
- B. whereas the Council refuses to hold any official meeting with Parliament concerning its discharge and continues to insist on offering Parliament merely an informal dialogue,
1. Recalls its Decision of 23 April 2009 postponing its decision on granting discharge to the Council for the reasons set out in the resolution<sup>1</sup> accompanying that Decision; further recalls that the same resolution also specified the further actions to be taken by the Council and the necessary documentation to be provided to Parliament in order to enable Parliament to grant discharge to the Council;
  2. Expresses its deep disappointment that the Council failed to provide Parliament with any official and substantive answer to Parliament's questions and that the Council has failed to provide the documents requested, showing a striking lack of openness and transparency;
  3. Considers, therefore, that without that substantive and necessary information and documentation, Parliament is not in a position to grant discharge to the Council in respect of the implementation of its budget for the financial year 2007;
  4. Stresses its position taken in paragraphs 2 to 20 of its resolution of 23 April 2009 and insists on requesting an official and formal dialogue with representatives of the Council over its budget execution with a view to the forthcoming discharge procedure for the financial year 2008; warns that, in the absence of such an official and formal dialogue and the provision of more complete documentation, Parliament will not be in a position to grant discharge to the Council in respect of the implementation of its budget for the financial year 2008.

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<sup>1</sup> Texts adopted, P6\_TA(2009)0273.