



EUROPEAN PARLIAMENT

2009 - 2014

Committee on Budgetary Control

2010/2142(DEC)

10.3.2011

AMENDMENTS

1 - 304

Draft report
Jorgo Chatzimarkakis
(PE450.662v01-00)

on discharge in respect of the implementation of the general budget of the European Union for the financial year 2009, Section III - Commission and executive agencies
(SEC(2010)0963 – C7-0211/2010 – 2010/2142(DEC))

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PE460.797v01-00

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United in diversity

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Amendment 1
Jorgo Chatzimarkakis

Proposal for a decision on discharge to Commission
Paragraph 1

Proposal for a decision

1. the Commission discharge in respect of the implementation of the general budget of the European Union for the financial year 2009;

Amendment

1. **Grants** the Commission discharge in respect of the implementation of the general budget of the European Union for the financial year 2009;

Or. en

Amendment 2
on behalf of the EPP group

Proposal for a decision on discharge to Commission
Paragraph 1

Proposal for a decision

1. the Commission discharge in respect of the implementation of the general budget of the European Union for the financial year 2009;

Amendment

1. **Grants** the Commission discharge in respect of the implementation of the general budget of the European Union for the financial year 2009;

Or. en

Amendment 3
Iliana Ivanova, Christofer Fjellner

Proposal for a decision on discharge to Commission
Paragraph 1

Proposal for a decision

1. the Commission discharge in respect of the implementation of the general budget of the European Union for the financial year 2009;

Amendment

1. **Grants** the Commission discharge in respect of the implementation of the general budget of the European Union for the financial year 2009;

Or. en

Amendment 4
Cătălin Sorin Ivan

Proposal for a decision on discharge to Commission
Paragraph 1

Proposal for a decision

1. the Commission discharge in respect of the implementation of the general budget of the European Union for the financial year 2009;

Amendment

1. **Grants** the Commission discharge in respect of the implementation of the general budget of the European Union for the financial year 2009;

Or. en

Amendment 5
Jorgo Chatzimarkakis

Proposal for a decision on discharge to Commission
Paragraph 1

Proposal for a decision

1. the Commission discharge in respect of the implementation of the general budget of the European Union for the financial year 2009;

Amendment

1. **Postpones its decision on granting** the Commission discharge in respect of the implementation of the general budget of the European Union for the financial year 2009;

Or. en

Amendment 6
Marta Andreasen

Proposal for a decision on discharge to Commission
Paragraph 1

Proposal for a decision

1. the Commission discharge in respect of the implementation of the general budget of the European Union for the financial year 2009;

Amendment

1. **Postpones its decision on granting** the Commission discharge in respect of the implementation of the general budget of the European Union for the financial year 2009;

Amendment 7
on behalf of the EPP group
Proposal for a decision on discharge to the Education, Audiovisual and Culture
Executive Agency
Paragraph 1

Proposal for a decision

1. the Director of the Education, Audiovisual and Culture Executive Agency discharge in respect of the implementation of the Agency's budget for the financial year 2009;

Amendment

1. **Grants** the Director of the Education, Audiovisual and Culture Executive Agency discharge in respect of the implementation of the Agency's budget for the financial year 2009;

Or. en

Amendment 8
Cătălin Sorin Ivan
Proposal for a decision on discharge to the Education, Audiovisual and Culture
Executive Agency
Paragraph 1

Proposal for a decision

1. the Director of the Education, Audiovisual and Culture Executive Agency discharge in respect of the implementation of the Agency's budget for the financial year 2009;

Amendment

1. **Grants** the Director of the Education, Audiovisual and Culture Executive Agency discharge in respect of the implementation of the Agency's budget for the financial year 2009;

Or. en

Amendment 9
on behalf of the EPP group
Proposal for a decision on discharge to the Executive Agency for Competitiveness and
Innovation
Paragraph 1

Proposal for a decision

Amendment

1. the Director of the Executive Agency for Competitiveness and Innovation discharge in respect of the implementation of the Agency's budget for the financial year 2009;

1. **Grants** the Director of the Executive Agency for Competitiveness and Innovation discharge in respect of the implementation of the Agency's budget for the financial year 2009;

Or. en

Amendment 10

Cătălin Sorin Ivan

**Proposal for a decision on discharge to the Executive Agency for Competitiveness and Innovation
Paragraph 1**

Proposal for a decision

Amendment

1. the Director of the Executive Agency for Competitiveness and Innovation discharge in respect of the implementation of the Agency's budget for the financial year 2009;

1. **Grants** the Director of the Executive Agency for Competitiveness and Innovation discharge in respect of the implementation of the Agency's budget for the financial year 2009;

Or. en

Amendment 11

on behalf of the EPP group

**Proposal for a decision on discharge to the Executive Agency for Health and Consumers
Paragraph 1**

Proposal for a decision

Amendment

1.the Director of the Executive Agency for Health and Consumers discharge in respect of the implementation of the Agency's budget for the financial year 2009;

1. **Grants** the Director of the Executive Agency for Health and Consumers discharge in respect of the implementation of the Agency's budget for the financial year 2009;

Or. en

Amendment 12
Cătălin Sorin Ivan
Proposal for a decision on discharge to the Executive Agency for Health and Consumers
Paragraph 1

Proposal for a decision

1. the Director of the Executive Agency for Health and Consumers discharge in respect of the implementation of the Agency's budget for the financial year 2009;

Amendment

1. **Grants** the Director of the Executive Agency for Health and Consumers discharge in respect of the implementation of the Agency's budget for the financial year 2009;

Or. en

Amendment 13
on behalf of the EPP group
Proposal for a decision on discharge to the Trans-European Transport Network
Executive Agency
Paragraph 1

Proposal for a decision

1. the Director of the Trans-European Transport Network Executive Agency discharge in respect of the implementation of the Agency's budget for the financial year 2009;

Amendment

1. **Grants** the Director of the Trans-European Transport Network Executive Agency discharge in respect of the implementation of the Agency's budget for the financial year 2009;

Or. en

Amendment 14
Cătălin Sorin Ivan
Proposal for a decision on discharge to the Transport Network Executive Agency
Paragraph 1

Proposal for a decision

1. the Director of the Trans-European Transport Network Executive Agency discharge in respect of the implementation of the Agency's budget for the financial year 2009;

Amendment

1. **Grants** the Director of the Trans-European Transport Network Executive Agency discharge in respect of the implementation of the Agency's budget for the financial year 2009;

Amendment 15
on behalf of the EPP group
Proposal for a decision discharge to the European Research Council Executive Agency
Paragraph 1

Proposal for a decision

Amendment

1. the Director of the European Research Council Executive Agency discharge in respect of the implementation of the Agency's budget for the financial year 2009;

1. **Grants** the Director of the European Research Council Executive Agency discharge in respect of the implementation of the Agency's budget for the financial year 2009;

Or. en

Amendment 16
Cătălin Sorin Ivan
Proposal for a decision on to the European Research Council Executive Agency
Paragraph 1

Proposal for a decision

Amendment

1. the Director of the European Research Council Executive Agency discharge in respect of the implementation of the Agency's budget for the financial year 2009;

1. **Grants** the Director of the European Research Council Executive Agency discharge in respect of the implementation of the Agency's budget for the financial year 2009;

Or. en

Amendment 17
on behalf of the EPP group
Proposal for a decision on discharge to the Research Executive Agency
Paragraph 1

Proposal for a decision

Amendment

1. the Director of the Research Executive Agency discharge in respect of the implementation of the Agency's budget

1. **Grants** the Director of the Research Executive Agency discharge in respect of the implementation of the Agency's budget

for the financial year 2009;

for the financial year 2009;

Or. en

Amendment 18

Cătălin Sorin Ivan

Proposal for a decision on discharge to the Research Executive Agency

Paragraph 1

Proposal for a decision

Amendment

1. the Director of the Research Executive Agency discharge in respect of the implementation of the Agency's budget for the financial year 2009;

1. **Grants** the Director of the Research Executive Agency discharge in respect of the implementation of the Agency's budget for the financial year 2009;

Or. en

Amendment 19

Cătălin Sorin Ivan

Proposal for a decision on the closure of the accounts of the general budget of the European Union for the financial year 2009, Section III – Commission

Paragraph 1

Proposal for a decision

Amendment

1. the closure of the accounts of the general budget of the European Union for the financial year 2009;

1. **Approves** the closure of the accounts of the general budget of the European Union for the financial year 2009;

Or. en

Amendment 20

Jorgo Chatzimarkakis

Proposal for a decision on the closure of the accounts of the general budget of the European Union for the financial year 2009, Section III – Commission

Paragraph 1

Proposal for a decision

Amendment

1. the closure of the accounts of

1. **Approves** the closure of the accounts of

the general budget of the European Union
for the financial year 2009;

the general budget of the European Union
for the financial year 2009;

Or. en

Amendment 21
Iliana Ivanova, Christofer Fjellner

**Proposal for a decision on the closure of the accounts of the general budget of the
European Union for the financial year 2009, Section III – Commission
Paragraph 1**

Proposal for a decision

Amendment

1. the closure of the accounts of
the general budget of the European Union
for the financial year 2009;

1. **Approves** the closure of the accounts of
the general budget of the European Union
for the financial year 2009;

Or. en

Amendment 22
on behalf of the EPP group

**Proposal for a decision on the closure of the accounts of the general budget of the
European Union for the financial year 2009, Section III – Commission
Paragraph 1**

Proposal for a decision

Amendment

1 the closure of the accounts
of the general budget of the European
Union for the financial year 2009;

1. **Approves** the closure of the accounts of
the general budget of the European Union
for the financial year 2009;

Or. en

Amendment 23
Jorgo Chatzimarkakis

**Proposal for a decision on the closure of the accounts of the general budget of the
European Union for the financial year 2009, Section III – Commission
Paragraph 1**

Proposal for a decision

Amendment

1. the closure of the accounts of the general budget of the European Union for the financial year 2009;

1. ***Postpones its the decision on*** the closure of the accounts of the general budget of the European Union for the financial year 2009;

Or. en

Amendment 24
Marta Andreasen

Proposal for a decision on the closure of the accounts of the general budget of the European Union for the financial year 2009, Section III – Commission Paragraph 1

Proposal for a decision

Amendment

1. the closure of the accounts of the general budget of the European Union for the financial year 2009;

1. ***Postpones its decision on*** the closure of the accounts of the general budget of the European Union for the financial year 2009;

Or. en

Amendment 25
Jean-Pierre Audy

Proposal for a decision on the closure of the accounts of the general budget of the European Union for the financial year 2009, Section III – Commission Paragraph 1 a

Proposal for a decision

Amendment

1a. Sets out its observations in the resolution that forms an integral part of the Decisions on the discharge for implementation of the European Union general budget for the financial year 2009, Section III – Commission and executive agencies;

Or. fr

Amendment 26
Ingeborg Gräßle

Motion for a resolution
Recital A

Proposal for a decision

A. whereas the Barroso I Commission had a strategic objective to ***obtain an unqualified*** statement of assurance from the Court of Auditors ***by 2009*** and whereas this objective ***which was not achieved*** has been reconfirmed for the current mandate,

Amendment

A. whereas the Barroso I Commission had a strategic objective to ***strive for a positive*** statement of assurance from the Court of Auditors, and whereas this objective has been reconfirmed for the current mandate,

Or. en

Amendment 27
Cătălin Sorin Ivan

Motion for a resolution
Recital A

Motion for a resolution

A. whereas the ***Barroso I*** Commission ***had*** a strategic objective to obtain an unqualified statement of assurance from the Court of Auditors ***by 2009 and whereas this objective which was not achieved has been reconfirmed for the current mandate,***

Amendment

A. whereas the ***Barroso II*** Commission ***reconfirmed as*** a strategic objective to obtain an unqualified statement of assurance from the Court of Auditors,

Or. en

Amendment 28
Jean-Pierre Audy

Motion for a resolution
Recital A

Motion for a resolution

A. whereas the Barroso I Commission had a strategic objective to obtain an **unqualified** statement of assurance from the Court of Auditors by 2009 and whereas this objective **which** was not achieved **has been reconfirmed for the current mandate**,

Amendment

A. whereas the Barroso I Commission had a strategic objective to obtain a **positive** statement of assurance from the Court of Auditors by 2009 and whereas this objective was not achieved,

Or. fr

Amendment 29
Christofer Fjellner

Motion for a resolution
Recital D

Motion for a resolution

D. whereas European citizens expect taxpayers' money to be used correctly, efficiently and usefully and whereas the question of the 'size' of the Union budget has to be discussed on the basis of the objectives to be achieved,

Amendment

D. whereas European citizens expect taxpayers' money to be used correctly, efficiently and usefully and whereas the question of the 'size' of the Union budget has to be discussed on the basis of the objectives to be achieved, **as well as on the basis of the competences and responsibilities given by the Treaty on the Functioning of the European Union**,

Or. en

Amendment 30
Jean-Pierre Audy

Motion for a resolution
Recital D a (new)

Motion for a resolution

Amendment

Da. whereas the second subparagraph of Article 287(1) of the Treaty on the Functioning of the European Union

requires the Court of Auditors to provide Parliament and the Council with a statement of assurance as to the legality and regularity of the underlying transactions, adding that the statement may be supplemented by specific assessments for each major area of Union activity;

Or. fr

Amendment 31
Marta Andreasen

Motion for a resolution
Recital E

Motion for a resolution

E. whereas not only the ***Commission but also the*** Member States have to be held accountable for the fact that the Court of Auditors has, thus far, not been able to issue an unqualified Statement of Assurance,

Amendment

E. whereas not only the Member States have to be held accountable for the fact that the Court of Auditors has, thus far, not been able to issue an unqualified Statement of Assurance, ***but principally the Commission, which, according to Article 317 of the Treaty on the Functioning of the European Union, implements the Union budget on its own responsibility,***

Or. en

Amendment 32
Christofer Fjellner

Motion for a resolution
Recital F

Motion for a resolution

F. whereas mandatory national management declarations issued and signed at ministerial level and duly audited by an independent auditor are a necessary and indispensable step to counter the

Amendment

F. whereas mandatory national management declarations issued and ***preferably*** signed at ministerial level and duly audited by an independent auditor are a necessary and indispensable step to

current lack of ownership and the widespread perception of financial mismanagement at European level,

counter the current lack of ownership and the widespread perception of financial mismanagement at European level,

Or. en

Amendment 33
Jean-Pierre Audy

Motion for a resolution
Recital H

Motion for a resolution

H. whereas independent states - not regions - are members of the Union and whereas the state, even if its structure is federal, bears a responsibility to the outside world and the Union,

Amendment

H. whereas independent, **sovereign** states - not regions - are members of the Union and whereas the state, even if its structure is federal, bears a responsibility to the outside world and the Union,

Or. fr

Amendment 34
Marta Andreasen

Motion for a resolution
Recital I

Motion for a resolution

I. whereas the ‘accountability’ process is instrumental to good management, improving delivery and analysis, allowing for changes to be made to management and strategy and for better use being made of scarce resources and whereas, as observed by the Council, an accurate and accountable use of the EU resources is one of the essential means to reinforce the trust of European citizens ,

Amendment

I. whereas the ‘accountability’ process is instrumental to good management, improving delivery and analysis, allowing for changes to be made to management and strategy and for better use being made of scarce resources and whereas, as observed by the Council, an accurate and accountable use of the EU resources is one of the essential means to reinforce the trust of European citizens; ***takes the view that the Council failed to understand that such an accountable use is a precondition of support for the Union, which is declining,***

Amendment 35
Marta Andreasen

Motion for a resolution
Recital J

Motion for a resolution

J. whereas there is a need to move away from the current ‘culture of entitlements’ and to take decisive measures towards implementing a culture of accountability at both national and European level and to address both compliance and performance issues ***in order to reinforce the legitimacy of the Union,***

Amendment

J. whereas there is a need to move away from the current ‘culture of entitlements’ and to take decisive measures towards implementing a culture of accountability at both national and European level and to address both compliance and performance issues,

Amendment 36
Christofer Fjellner

Motion for a resolution
Recital M

Motion for a resolution

M. whereas concrete proposals for an efficient implementation of regular, tripartite meetings between ***the Presidents of*** Parliament, the Council and the Commission - as provided for in Article 324 of the Treaty on the Functioning of the European Union shall be drawn up so as to ensure good cooperation between those institutions,

Amendment

M. whereas concrete proposals for an efficient implementation of regular, tripartite meetings between Parliament, the Council and the Commission - as provided for in Article 324 of the Treaty on the Functioning of the European Union shall be drawn up so as to ensure good cooperation between those institutions,

Amendment 37
Jean-Pierre Audy

Motion for a resolution
Recital N a (new)

Motion for a resolution

Amendment

Na. whereas, in its resolution of 11 November 2010 on simplifying the implementation of the Research Framework Programmes¹, Parliament expressed its views concerning certain difficulties relating to monitoring and certification of research,

¹ *Texts adopted, P7_TA(2010)0401.*

Or. fr

Amendment 38
Christofer Fjellner

Motion for a resolution
Recital O

Motion for a resolution

Amendment

O. whereas the role of the Court of Auditors is to check **information, not** to produce **it**, and whereas the Court of Auditors' ability to carry out its responsibilities effectively under the Treaty on the Functioning of the European Union should in no way be constrained,

O. whereas the role of the Court of Auditors is to check **and** to produce **information**, and whereas the Court of Auditors' ability to carry out its responsibilities effectively under the Treaty on the Functioning of the European Union should in no way be constrained,

Or. en

Amendment 39
Ingeborg Gräßle

Motion for a resolution
Recital O

Motion for a resolution

O. whereas the role of the Court of Auditors is to check information, **not to produce it**, and whereas the Court of Auditors' ability to carry out its responsibilities effectively under the Treaty on the Functioning of the European Union should in no way be constrained,

Amendment

O. whereas the role of the Court of Auditors is to check information, and whereas the Court of Auditors' ability to carry out its responsibilities effectively under the Treaty on the Functioning of the European Union should in no way be constrained,

Or. en

Amendment 40
Inés Ayala Sender

Motion for a resolution
Recital P a (new)

Motion for a resolution

Pa. whereas the Court of Auditors could provide the coordination required for the introduction of mechanisms such as the stability mechanism, the rules governing which should ensure that there are appropriate audit arrangements, together with arrangements for accountability and full transparency;

Or. es

Amendment 41
Jens Geier

Motion for a resolution
Recital R

Motion for a resolution

R. whereas simplification of sectoral legislation - for instance through standardisation and the establishment of one set of procurement rules - **is** necessary

Amendment

R. whereas simplification of sectoral legislation - for instance through standardisation and the establishment of one set of procurement rules - **and**

to achieve a significant improvement in performance and reduction of cumbersome bureaucracy,

streamlining with the Financial Regulation are necessary to achieve a significant improvement in performance and reduction of cumbersome bureaucracy,

Or. en

Amendment 42
Monica Luisa Macovei

Motion for a resolution
Recital S a (new)

Motion for a resolution

Amendment

Sa. Whereas various measures decided in 2008, such as the EUR 1 000 000 000 Food Facility, the speeding-up of payments of the Structural Funds through the European Economic Recovery Plan and the extension of the eligibility period for various programmes into 2009 presented a challenge for budgetary control in 2009 and beyond;

Or. en

Amendment 43
Marta Andreasen

Motion for a resolution
Paragraph 1

Motion for a resolution

Amendment

1. Notes that the annual accounts of the Union present fairly, in all material respects, the financial position of the Union as of 31 December 2009 and the results of operations and cash flows;

1. Notes that, *while the Court of Auditors states that the* annual accounts of the Union present fairly, in all material respects, the financial position of the Union as of 31 December 2009 and the results of operations and cash flows, *the Court of Auditors' opinion is subject to continued and serious reservations as to the weaknesses in the Commission's*

accounting systems;

Or. en

Amendment 44
Jean-Pierre Audy

Motion for a resolution
Paragraph 1 a (new)

Motion for a resolution

Amendment

1a. Deplores the fact that the Council delivered its opinion belatedly;

Or. fr

Amendment 45
Jean-Pierre Audy

Motion for a resolution
Paragraph 1 b (new)

Motion for a resolution

Amendment

1b. Considers it abnormal for the annual accounts to be presented with negative own capital of EUR 44 700 000 000 and wonders whether the amounts to be requested from Member States should not be entered as assets, given that the estimated EUR 37 000 000 000 in staff pensions is clearly a commitment; notes the explanations provided by the Commission's Accounting Officer to the effect that international accounting standards applicable to the public sector have been complied with; proposes that consideration be given to creating a Union pension fund to externalise financial commitments of this kind concerning staff;

Or. fr

Amendment 46
Marta Andreasen

Motion for a resolution
Paragraph 2

Motion for a resolution

2. *Invites* the Commission to eliminate the risk of misstatements in the accounts in the future by dealing with the weaknesses identified by the Court of Auditors without delay;

Amendment

2. *Urges* the Commission to eliminate the risk of misstatements in the accounts in the future by dealing with the weaknesses identified by the Court of Auditors without delay;

Or. en

Amendment 47
Jean-Pierre Audy

Motion for a resolution
Paragraph 2 a (new)

Motion for a resolution

Amendment

2a. Calls on the Court of Auditors to provide it, in future, with a single declaration of assurance as to the legality and regularity of the underlying transactions, pursuant to the second subparagraph of Article 287(1) of the Treaty on the Functioning of the European Union, in the same way as it does for the reliability of the accounts;

Or. fr

Amendment 48
Marta Andreasen

Motion for a resolution
Paragraph 3

Motion for a resolution

3. Notes that in the present understanding of ‘shared management’ most of the management functions are carried out by national bodies not directly accountable at Union level and over which the Commission has no authority;

Amendment

3. Notes that ***while Article 317 of the Treaty on the Functioning of the European Union states that the Commission implements the Union budget on its own responsibility***, in the present understanding of ‘shared management’ most of the management functions are carried out by national bodies not directly accountable at Union level and over which the Commission has no authority; ***takes the view therefore that these bodies are meant to be directly accountable at Union level to the Commission***;

Or. en

Amendment 49

Ryszard Czarnecki, Andrea Češková

Motion for a resolution

Paragraph 3

Motion for a resolution

3. Notes that in the present understanding of ‘shared management’ most of the management functions are carried out by national bodies not directly accountable at Union level and over which the Commission has no authority;

Amendment

3. Notes that in the present understanding of ‘shared management’ most of the management functions are carried out by national bodies not directly accountable at Union level and over which the Commission has no authority; ***insists that this does not absolve the Commission of its responsibility for the implementation of the budget but, on the contrary, requires it to take a hard line with any Member States not fulfilling their responsibilities under shared management***;

Or. en

Amendment 50

Bart Staes on behalf of the Verts/ALE Group

Motion for a resolution Paragraph 3

Motion for a resolution

3. Notes that in the present understanding of ‘shared management’ most of the management functions are carried out by national bodies not directly accountable at Union level and over which the Commission has ***no authority***;

Amendment

3. Notes that in the present understanding of ‘shared management’ most of the management functions are carried out by national bodies not directly accountable at Union level and over which the Commission has ***limited powers of enforcement***;

Or. en

Amendment 51 Cătălin Sorin Ivan

Motion for a resolution Paragraph 3

Motion for a resolution

3. Notes that in the present understanding of ‘shared management’ most of the management functions are carried out by national bodies not directly accountable at Union level and over which the Commission has ***no authority***;

Amendment

3. Notes that in the present understanding of ‘shared management’ most of the management functions are carried out by national bodies not directly accountable at Union level and over which the Commission has ***limited powers of enforcement***;

Or. en

Amendment 52 Monica Luisa Macovei

Motion for a resolution Paragraph 3

Motion for a resolution

3. Notes that in the present understanding of ‘shared management’ most of the management functions are carried out by national bodies not directly accountable at Union level and over which the Commission has **no** authority;

Amendment

3. Notes that in the present understanding of ‘shared management’ most of the management functions are carried out by national bodies not directly accountable at Union level and over which the Commission has **only very limited** authority;

Or. en

Amendment 53
Jean-Pierre Audy

Motion for a resolution
Paragraph 3 a (new)

Motion for a resolution

Amendment

3a. Calls, therefore, pursuant to Article 287(3) of the Treaty on the Functioning of the European Union, as regards shared-management controls, for cooperation to be stepped up between national audit bodies and the European Court of Auditors; proposes examination of the possibility of national audit bodies, in their capacity as independent external auditors, and with due regard for international audit standards, issuing national audit certificates for the management of Union funds, which would be submitted to Member State governments with a view to being produced during the discharge process in accordance with an appropriate interinstitutional procedure to be introduced;

Or. fr

Amendment 54
Jean-Pierre Audy

Motion for a resolution
Paragraph 4

Motion for a resolution

4. Recalls that the Member States have primary responsibility for **day-to-day** management and control of Union expenditure and that national bodies initiate and process files for Union financial support and validate the reimbursement claims presented to the Commission;

Amendment

4. Recalls that the Member States have primary responsibility for **shared** management and control of Union expenditure and that national bodies initiate and process files for Union financial support and validate the reimbursement claims presented to the Commission;

Or. fr

Amendment 55
Christofer Fjellner

Motion for a resolution
Paragraph 4

Motion for a resolution

4. Recalls that the Member States have primary responsibility for day-to-day management and control of Union expenditure and that national bodies initiate and process files for Union financial support and validate the reimbursement claims presented to the Commission;

Amendment

4. Recalls that the Member States have primary responsibility for day-to-day management and control of **the majority of** Union expenditure and that national bodies initiate and process files for Union financial support and validate the reimbursement claims presented to the Commission;

Or. en

Amendment 56

Bart Staes on behalf of the Verts/ALE Group

Motion for a resolution
Paragraph 4

Motion for a resolution

4. Recalls that the Member States have primary responsibility for day-to-day management and control of Union expenditure and that national bodies initiate and process files for Union financial support and validate the reimbursement claims presented to the Commission;

Amendment

4. Recalls that the Member States have primary responsibility for day-to-day management and control of Union expenditure ***under shared management*** and that national bodies initiate and process files for Union financial support and validate the reimbursement claims presented to the Commission;

Or. en

Amendment 57
Marta Andreasen

Motion for a resolution
Paragraph 5

Motion for a resolution

5. Notes the Court of Auditors' opinion on the legality and regularity of the transactions underlying the accounts according to which payments for the policy groups 'Agriculture and natural resources', 'Cohesion', Research, energy and transport', 'External Aid, development and enlargement' and 'Education and citizenship' are materially affected by error and that the supervisory and control systems are 'partially effective' in preventing or detecting and correcting the reimbursement of overstated or ineligible costs (Statement of Assurance, paragraph X);

Amendment

5. Notes the Court of Auditors' opinion on the legality and regularity of the transactions underlying the accounts according to which payments for the policy groups 'Agriculture and natural resources', 'Cohesion', Research, energy and transport', 'External Aid, development and enlargement' and 'Education and citizenship' are materially affected by error and that the supervisory and control systems are ***only*** 'partially effective' in preventing or detecting and correcting the reimbursement of overstated or ineligible costs (Statement of Assurance, paragraph X);

Or. en

Amendment 58
Cătălin Sorin Ivan

Motion for a resolution
Paragraph 6

Motion for a resolution

6. Notes that the most likely error rate estimated by the Court of Auditors for the policy groups ‘Agriculture and natural resources’ (EUR 56 318 000 000), ‘Research, energy and transport’ (EUR 7 966 000 000), ‘External Aid, development and enlargement’ (EUR 6 596 000 000) and ‘Education and Citizenship’ (EUR 2 153 000 000) is between 2 % and 5 %;

Amendment

6. Notes that the most likely error rate **in payments** estimated by the Court of Auditors for the policy groups ‘Agriculture and natural resources’ (EUR 56 318 000 000), ‘Research, energy and transport’ (EUR 7 966 000 000), ‘External Aid, development and enlargement’ (EUR 6 596 000 000) and ‘Education and Citizenship’ (EUR 2 153 000 000) is between 2 % and 5 %;

Or. en

Amendment 59

Bart Staes on behalf of the Verts/ALE Group

Motion for a resolution
Paragraph 6

Motion for a resolution

6. Notes that the most likely error rate estimated by the Court of Auditors for the policy groups ‘Agriculture and natural resources’ (EUR 56 318 **000 000**), ‘Research, energy and transport’ (EUR 7 966 **000 000**), ‘External Aid, development and enlargement’ (EUR 6 596 **000 000**) and ‘Education and Citizenship’ (EUR 2 153 **000 000**) is between 2 % and 5 %;

Amendment

6. Notes that the most likely error rate **in payments** estimated by the Court of Auditors for the policy groups ‘Agriculture and natural resources’ (EUR 56 318 **million**), ‘Research, energy and transport’ (EUR 7 966 **million**), ‘External Aid, development and enlargement’ (EUR 6 596 **million**) and ‘Education and Citizenship’ (EUR 2 153 **million**) is between 2 % and 5 %;

Or. en

Amendment 60
Cătălin Sorin Ivan

Motion for a resolution
Paragraph 7

Motion for a resolution

7. Notes that the most likely error rate estimated by the Court of Auditors for the policy group 'Cohesion' (EUR 23 081 000 000 reimbursed certified expenditure) is above 5 %;

Amendment

7. Notes that the most likely error rate *in payments* estimated by the Court of Auditors for the policy group 'Cohesion' (EUR 23 081 000 000 reimbursed certified expenditure) is above 5 %;

Or. en

Amendment 61

Bart Staes on behalf of the Verts/ALE Group

Motion for a resolution
Paragraph 7

Motion for a resolution

7. Notes that the most likely error rate estimated by the Court of Auditors for the policy group 'Cohesion' (EUR 23 081 **000 000** reimbursed certified expenditure) is above 5 %;

Amendment

7. Notes that the most likely error rate *in payments* estimated by the Court of Auditors for the policy group 'Cohesion' (EUR 23 081 **million** reimbursed certified expenditure) is above 5 %;

Or. en

Amendment 62
Jean-Pierre Audy

Motion for a resolution
Paragraph 7

Motion for a resolution

7. Notes that the most likely error rate estimated by the Court of Auditors for the policy group 'Cohesion' (EUR 23 081 000

Amendment

7. Notes that the most likely error rate estimated by the Court of Auditors for the policy group 'Cohesion' (EUR 23 081 000

000 reimbursed certified expenditure) is above 5 %;

000 reimbursed certified expenditure) is above 5 %, **although Parliament does not know the exact error rate;**

Or. fr

Amendment 63
Jan Olbrycht

Motion for a resolution
Paragraph 7

Motion for a resolution

7. Notes that the most likely error rate estimated by the Court of Auditors for the policy group ‘Cohesion’ (EUR 23 081 000 000 reimbursed certified expenditure) is above 5 %;

Amendment

7. Notes that the most likely error rate estimated by the Court of Auditors for the policy group ‘Cohesion’ (EUR 23 081 000 000 reimbursed certified expenditure) is above 5 %; **however, underlines that the error limit for ‘Cohesion’ decreased from 11 % in 2008 to 3 % in 2009;**

Or. en

Amendment 64
Marta Andreasen

Motion for a resolution
Paragraph 8

Motion for a resolution

8. Notes further that the Court of Auditors' audit results show **a very marginal** increase in its estimate of the most likely error rate concerning the payments for the policy group ‘Agriculture and natural resources’ and a **significant** decrease in its estimate of the most likely error rate concerning the payments for the policy group ‘Cohesion’;

Amendment

8. Notes further that **while** the Court of Auditors' audit results show **an** increase in its estimate of the most likely error rate concerning the payments for the policy group ‘Agriculture and natural resources’ and a decrease in its estimate of the most likely error rate concerning the payments for the policy group ‘Cohesion’, **an erratic error rate indicates the need to be extremely cautious, as the Court of Auditors has warned about considering this as a trend;**

Amendment 65
Christofer Fjellner

Motion for a resolution
Paragraph 8

Motion for a resolution

8. Notes further that the Court of Auditors' audit results show a **very** marginal increase in its estimate of the most likely error rate concerning the payments for the policy group 'Agriculture and natural resources' and a significant decrease in its estimate of the most likely error rate concerning the payments for the policy group 'Cohesion';

Amendment

8. Notes further that the Court of Auditors' audit results show a marginal increase in its estimate of the most likely error rate concerning the payments for the policy group 'Agriculture and natural resources' and a significant decrease in its estimate of the most likely error rate concerning the payments for the policy group 'Cohesion';

Amendment 66
Christofer Fjellner

Motion for a resolution
Paragraph 9

Motion for a resolution

9. Notes the reduction in the most likely error rate due to **specific circumstances**; warns against premature conclusions as long as the Member States' supervisory and control systems are only 'partially effective'; regrets that this fundamental problem continues to exist;

Amendment

9. Notes the reduction in the most likely error rate **mainly** due to **the composition of the Court of Auditors' sample, which contained smaller Member States with centralised political systems, such as Denmark, Estonia, Luxembourg and Hungary**; warns against premature conclusions as long as the Member States' supervisory and control systems are only 'partially effective'; regrets that this fundamental problem continues to exist;

Amendment 67
Jens Geier

Motion for a resolution
Paragraph 9 a (new)

Motion for a resolution

Amendment

9a. Calls on the Commission and Member States to make annual improvements in the most likely error rates in implementing the EU budget; considers that the aim should be to bring the rate below the materiality threshold, thus securing a positive declaration of assurance from the Court of Auditors;

Or. de

Amendment 68
Ingeborg Gräßle

Motion for a resolution
Paragraph 10

Motion for a resolution

Amendment

10. Recalls its repeated invitations to the Commission to present a proposal for the introduction of mandatory national management declarations (NMDs) issued and signed at ministerial level and duly audited by an independent auditor so as far as such declarations are a necessary and indispensable first step to improve the efficiency of national systems and to enhance national accountability for the use of Union money;

10. Recalls its repeated invitations to the Commission to present a proposal for ***measures leading to*** the introduction of mandatory national management declarations (NMDs) issued and signed at ministerial level and duly audited by an independent auditor so as far as such declarations are a necessary and indispensable first step to improve the efficiency of national systems and to enhance national accountability for the use of Union money;

Or. en

Amendment 69
Christofer Fjellner

Motion for a resolution
Paragraph 10

Motion for a resolution

10. Recalls its repeated invitations to the Commission to present a proposal for the introduction of mandatory national management declarations (NMDs) issued and signed at ministerial level and duly audited by an independent auditor so as far as such declarations are a necessary and indispensable first step to improve the efficiency of national systems and to enhance national accountability for the use of Union money;

Amendment

10. Recalls its repeated invitations to the Commission to present a proposal for the introduction of mandatory national management declarations (NMDs) issued and **preferably** signed at ministerial level and duly audited by an independent auditor so as far as such declarations are a necessary and indispensable first step to improve the efficiency of national systems and to enhance national accountability for the use of Union money;

Or. en

Amendment 70
Esther de Lange, Gerben-Jan Gerbrandy

Motion for a resolution
Paragraph 10

Motion for a resolution

10. Recalls its repeated invitations to the Commission to present a proposal for the introduction of mandatory national management declarations (NMDs) issued and signed at ministerial level and duly audited by an independent auditor so as far as such declarations are a necessary and indispensable first step to improve the efficiency of national systems and to enhance national accountability for the use of Union money;

Amendment

10. Recalls its repeated invitations to the Commission to present a proposal for the introduction of mandatory national management declarations (NMDs) issued and signed at ministerial level, **made public** and duly audited by an independent auditor so as far as such declarations are a necessary and indispensable first step to improve the efficiency of national systems and to enhance national accountability for the use of Union money;

Or. en

Amendment 71

Ryszard Czarnecki, Andrea Češková

Motion for a resolution

Paragraph 10

Motion for a resolution

10. Recalls its repeated invitations to the Commission to present a proposal for the introduction of mandatory national management declarations (NMDs) issued and signed at ministerial level and duly audited by an independent auditor so as far as such declarations are a necessary and indispensable first step to improve the efficiency of national systems and to enhance national accountability for the use of Union money;

Amendment

10. Recalls its repeated invitations to the Commission to present a proposal for the introduction of mandatory national management declarations (NMDs) issued and signed at ministerial level and duly audited by an independent auditor so as far as such declarations are a necessary and indispensable first step to improve the efficiency of national systems and to enhance national accountability for the use of Union money; ***reiterates¹ that for Member States with federal systems or substantial decentralisation such national declarations could take the form, in whole or in part, of a collation of regional declarations, provided that each component declaration has been audited and signed by an elected political officeholder;***

¹ For example paragraphs 23 and 24 of the European Parliament decision of 24 April 2007 on the discharge for implementation of the European Union general budget for the financial year 2005, Section III – Commission (OJ L 187, 15.7.2008, p. 23).

Or. en

Amendment 72

Bart Staes on behalf of the Verts/ALE Group

Motion for a resolution

Paragraph 10

Motion for a resolution

10. Recalls its repeated invitations to the Commission to present a proposal for the introduction of mandatory national management declarations (NMDs) issued and signed at ministerial level and duly audited by an independent auditor so as far as such declarations are a necessary and indispensable first step to improve the efficiency of national systems and to enhance national accountability for the use of Union money;

Amendment

10. Recalls its repeated invitations to the Commission to present a proposal for the introduction of mandatory national management declarations (NMDs) issued and signed at ministerial level and duly audited by an independent auditor so as far as such declarations are a necessary and indispensable first step to improve the efficiency of national systems and to enhance national accountability for the use of Union money, ***insists that the Commission will present such a proposal by September 2011 irrespective of the fact that some Member States might not yet agree with such an initiative;***

Or. en

Amendment 73
Bastiaan Belder

Motion for a resolution
Paragraph 10

Motion for a resolution

10. Recalls its repeated invitations to the Commission to present a proposal for the introduction of mandatory national management declarations (NMDs) issued and signed at ministerial level and duly audited by an independent auditor ***so as far*** as such declarations are a necessary and indispensable first step to improve the efficiency of national systems and to enhance national accountability for the use of Union money;

Amendment

10. Recalls its repeated invitations to the Commission to present a proposal for the introduction of mandatory national management declarations (NMDs) issued and signed at ministerial level and duly audited by an independent auditor, as such declarations are a necessary and indispensable first step to improve the efficiency of national systems and to enhance national accountability for the use of Union money; ***notes that the discharge is linked to the possible undertaking by the Commission to submit an action plan to the appropriate Parliament committee in which the Commission assumes obligations and sets a deadline for the introduction of mandatory national***

management declarations which will be a precondition for receiving Union funds;

Or. nl

Amendment 74
Christofer Fjellner

Motion for a resolution
Paragraph 11

Motion for a resolution

Amendment

11. Regrets that the Commission uses secondary legislation as an instrument to reduce its responsibility and underlines that ‘shared management’ is not the same as ‘shared responsibilities’;

deleted

Or. en

Amendment 75
Monica Luisa Macovei

Motion for a resolution
Paragraph 11

Motion for a resolution

Amendment

11. Regrets that the Commission uses secondary legislation as an instrument to reduce its responsibility and underlines that ‘shared management’ is not the same as ‘shared responsibilities’;

deleted

Or. en

Amendment 76
Marta Andreasen

Motion for a resolution
Paragraph 11

Motion for a resolution

11. Regrets that the Commission uses secondary legislation as an instrument to **reduce** its responsibility and underlines that ‘shared management’ is not the same as ‘shared responsibilities’;

Amendment

11. Regrets that the Commission uses secondary legislation as an instrument to **escape** its responsibility and underlines that ‘shared management’ is not the same as ‘shared responsibilities’;

Or. en

Amendment 77

Cătălin Sorin Ivan

Motion for a resolution

Paragraph 11

Motion for a resolution

11. Regrets that the **Commission uses secondary legislation as an instrument to reduce its responsibility and underlines that ‘shared management’ is not the same as ‘shared responsibilities’;**

Amendment

11. Regrets that ***in respect of the shared management programmes, Member States do not yet acknowledge fully their enhanced responsibility which is enshrined in Article 317 of the Treaty on the Functioning of the European Union;***

Or. en

Amendment 78

Iliana Ivanova

Motion for a resolution

Paragraph 11

Motion for a resolution

11. **Regrets** that the Commission uses secondary legislation as an instrument to reduce its responsibility and underlines that ‘shared management’ is not the same as ‘shared responsibilities’;

Amendment

11. **Notes** that the Commission uses secondary legislation as an instrument to reduce its responsibility and underlines that ‘shared management’ is not the same as ‘shared responsibilities’;

Or. en

Amendment 79

Bart Staes on behalf of the Verts/ALE Group

Motion for a resolution Paragraph 11

Motion for a resolution

11. Regrets that the Commission uses secondary legislation as an instrument to reduce its responsibility and underlines that ‘shared management’ is not the same as ‘shared responsibilities’;

Amendment

11. Regrets that the Commission uses secondary legislation as an instrument to reduce its responsibility and underlines that ‘shared management’ is not the same as ‘shared responsibilities’ ***but also points out that for the shared management programmes, Member States do not yet acknowledge fully their enhanced responsibility which is enshrined in Article 317 of the Treaty on the Functioning of the European Union***

Or. en

Amendment 80 Jens Geier

Motion for a resolution Paragraph 12

Motion for a resolution

12. Recalls that in implementing the Union budget the Commission has final responsibility for ensuring that amounts incorrectly paid are recovered and that weaknesses in the Member States' management and control systems are corrected;

Amendment

12. Recalls that in implementing the Union budget the Commission has final responsibility for ensuring that amounts incorrectly paid are recovered and that weaknesses in the Member States' management and control systems are corrected ***as quickly as possible***;

Or. en

Amendment 81
Ryszard Czarnecki

Motion for a resolution
Paragraph 15

Motion for a resolution

15. Further notes the important difference between 'recovery' (sums incorrectly received are repaid by the recipient) and 'financial correction' (addressing weaknesses in the system the financial consequences of which are borne by the national taxpayer);

Amendment

15. Further notes the important difference between 'recovery' (sums incorrectly received are repaid by the recipient) and 'financial correction' (addressing weaknesses in the system the financial consequences of which are borne by the national taxpayer); ***emphasises that the 'financial correction' mechanism should not be used as an easy way of avoiding the use of a 'recovery' procedure and that whenever possible a 'recovery' procedure should be pursued to ensure that those who have benefitted from sums paid 'incorrectly' do not retain such funds;***

Or. en

Amendment 82

Bart Staes on behalf of the Verts/ALE Group

Motion for a resolution
Paragraph 15

Motion for a resolution

15. Further notes the important difference between 'recovery' (sums incorrectly received are repaid by the recipient) and 'financial correction' (addressing weaknesses in the system the financial consequences of which are borne by the national taxpayer);

Amendment

15. Further notes the important difference between 'recovery' (sums incorrectly received are repaid by the recipient) and 'financial correction'(addressing weaknesses in the system the financial consequences of which are borne by the national taxpayer); ***recalls its request that all data concerning recoveries should be an integral part of, and included in, the database of final beneficiaries;***

Amendment 83
Iliana Ivanova

Motion for a resolution
Paragraph 16

Motion for a resolution

16. ***Draws attention to the fact*** that for the policy group 'Cohesion' a total amount of EUR 2 332 000 000 of corrections still remain to be implemented at year-end 2009 (Annual Report, point 1.44);

Amendment

16. ***Regrets*** that for the policy group 'Cohesion' ***merely 20 % of the amounts confirmed in 2009 have been implemented and*** a total amount of EUR 2 332 000 000 of corrections still remain to be implemented at year-end 2009 (Annual Report, point 1.44);

Amendment 84
Monica Luisa Macovei

Motion for a resolution
Paragraph 17

Motion for a resolution

17. ***Notes that*** the Court of Auditors ***concludes*** that ***reliable annual*** information ***about the overall effects of corrective mechanisms is not available, partly because*** the Commission does not always receive complete and reliable information from the Member States;

Amendment

17. ***Welcomes*** the Court of Auditors' ***finding*** that ***the Commission presents complete information on its recoveries and financial corrections; deplores, on the other hand, the fact that the*** Commission does not always receive complete and reliable information from the Member States;

Amendment 85

Iliana Ivanova

Motion for a resolution

Paragraph 18

Motion for a resolution

18. Invites the Member States to improve their systems for reporting corrections to the Commission, and the Commission to refine the financial reporting guidelines to ensure that all relevant information about the operation of the multi-annual correction mechanisms is appropriately disclosed in the accounts;

Amendment

18. Invites the Member States to improve their systems for **control, detecting and** reporting corrections to the Commission, and the Commission to refine the financial reporting guidelines to ensure that all relevant information about the operation of the multi-annual correction mechanisms is appropriately disclosed in the accounts;

Or. en

Amendment 86

Monica Luisa Macovei

Motion for a resolution

Paragraph 18

Motion for a resolution

18. Invites the Member States to improve their systems for reporting corrections to the Commission, and the Commission to refine the financial reporting guidelines to ensure that all relevant information about the operation of the multi-annual correction mechanisms is appropriately disclosed in the accounts;

Amendment

18. Invites the Member States to improve their systems for reporting corrections to the Commission, and the Commission to refine the financial reporting guidelines to ensure that all relevant information about the operation of the multi-annual correction mechanisms is appropriately disclosed in the accounts; **further asks the Commission to keep Parliament informed on its efforts to verify the work of the national audit authorities;**

Or. en

Amendment 87
Iliana Ivanova

Motion for a resolution
Paragraph 18 a (new)

Motion for a resolution

Amendment

18a. Notes that the vast majority of the corrections by value involve financial corrections on Member States or third countries, rather than recoveries from individual beneficiaries who received Union funds incorrectly (Annual report, point 1.50);

Or. en

Amendment 88
Monica Luisa Macovei

Motion for a resolution
Paragraph 19

Motion for a resolution

Amendment

19. Believes that ***unspent Union funds should not be returned to the Member States if a Member State has not paid back to the Union amounts incorrectly received and invites the Commission to take into account any financial correction not yet paid by the Member States before returning unspent annual budget appropriations to the Member States;***

19. Believes that the ***Commission*** has to ***increase its implementation rate for recoveries and asks the Court of Auditors to carefully scrutinise the figures presented in the accounts for 2010 in this respect; asks the Commission to provide further suggestions on how to deal with financial corrections not yet paid by the Member States; further asks the Commission to produce concrete proposals regarding the tools to increase recoveries from the final beneficiary including suspension of payments and changes to the legal framework;***

Or. en

Amendment 89
Cătălin Sorin Ivan

Motion for a resolution
Paragraph 19

Motion for a resolution

19. Believes that unspent Union funds **should not be** returned to the Member States if a Member State has not paid back to the Union amounts incorrectly received and invites the Commission to take into account any financial correction not yet paid by the Member States before returning unspent annual budget appropriations to the Member States;

Amendment

19. Believes that ***future rules applicable to the Union budget and programmes should provide that*** unspent Union funds **are** not returned to the Member States if a Member State has not paid back to the Union amounts incorrectly received and invites the Commission to take into account any financial correction not yet paid by the Member States before returning unspent annual budget appropriations to the Member States;

Or. en

Amendment 90

Bart Staes on behalf of the Verts/ALE Group

Motion for a resolution
Paragraph 19

Motion for a resolution

19. Believes that unspent Union funds should not be returned to the Member States if a Member State has not paid back to the Union amounts incorrectly received and invites the Commission to take into account any financial correction not yet paid by the Member States before returning unspent annual budget appropriations to the Member States;

Amendment

19. Believes that unspent Union funds should not be returned to the Member States if a Member State has not paid back to the Union amounts incorrectly received and invites the Commission to take into account any financial correction not yet paid by the Member States before returning unspent annual budget appropriations to the Member States; ***asks that the rules applicable to the Union budget and programmes should be changed accordingly without delay;***

Or. en

Amendment 91
Iliana Ivanova

Motion for a resolution
Paragraph 20

Motion for a resolution

20. Notes that *under the present system, which does not include fines, the Member States seem to have limited interest in developing* efficient control systems that could result in a reduction *of their share* of *Union spending*;

Amendment

20. Notes that the *introduction of fines or other financial sanctions would provide great stimulation to* Member States to *further improve the current partly* efficient control systems that could result in a reduction of *error rates*;

Or. en

Amendment 92
Jens Geier

Motion for a resolution
Paragraph 20

Motion for a resolution

20. *Notes* that under the present system, which does not include fines, the Member States seem to have limited interest in developing efficient control systems that could result in a reduction of their share of Union spending;

Amendment

20. *Suspects* that under the present system, which does not include fines, the Member States seem to have limited interest in developing efficient control systems that could result in a reduction of their share of Union spending;

Or. en

Amendment 93
Marta Andreasen

Motion for a resolution
Paragraph 20

Motion for a resolution

20. Notes that under the present system,

Amendment

20. Notes *with concern* that under the

which does not include fines, the Member States seem to have limited interest in developing efficient control systems that could result in a reduction of their share of Union spending;

present system, which does not include fines, the Member States seem to have limited interest in developing efficient control systems that could result in a reduction of their share of Union spending;

Or. en

Amendment 94
Ingeborg Gräßle

Motion for a resolution
Paragraph 20

Motion for a resolution

20. Notes that under the present system, which does not include fines, the Member States seem to have limited interest in developing efficient control systems that could result in a reduction of their share of Union spending;

Amendment

20. Notes that under the present system, which does not include fines, the Member States seem to have limited interest in developing efficient control systems that could result in a reduction of their share of Union spending; ***therefore calls on the Commission to develop a system which will punish underperformers, and reward those who perform well, by reducing their administrative burden;***

Or. en

Amendment 95
Monica Luisa Macovei

Motion for a resolution
Paragraph 20

Motion for a resolution

20. Notes that under the present system, which does not include fines, the Member States seem to have limited interest in developing efficient control systems that could result in a reduction of their share of Union spending;

Amendment

20. Notes that under the present system, which does not include fines ***and makes it possible to substitute most of the expenditure found to be ineligible by the Commission or the Court of Auditors,*** the Member States seem to have limited interest in developing efficient control

systems that could result in a reduction of their share of Union spending, *therefore repeats its opinion from the 2008 discharge, that reallocation of ineligible expenditure should only be allowed if it was discovered by the Member States themselves; further welcomes that the Commission has made use of the new possibility to immediately suspend payments and demands that suspension of payments continue to be used resolutely and consistently, making the decisions taken and the reasons for them clear to Parliament;*

Or. en

Amendment 96
Ingeborg Gräßle

Motion for a resolution
Paragraph 20 a (new)

Motion for a resolution

Amendment

20 a. Calls on the Commission to provide Parliament with an analysis of the paying agencies' capacity to deliver reliable data (based, in addition, on ex-ante declarations and on-the-spot checks and comparing those declarations and those checks with the information given by the Court of Auditors) and check the veracity of information provided by these bodies in the last four years;

Or. en

Amendment 97
Monica Luisa Macovei

Motion for a resolution
Paragraph 20 a (new)

Motion for a resolution

Amendment

20a. Is aware of the fact that suspension of payments can sometimes create a trade-off with quick implementation, but is convinced that in cases where high risk is already established, reliability should take precedence over speed;

Or. en

Amendment 98
Marta Andreasen

Motion for a resolution
Paragraph 21

Motion for a resolution

21. Accordingly, **does not fully** agree with the Commission's statement that financial corrections represent 'a strong incentive for Member States to improve their management and control systems and thus to prevent or detect and recover irregular payments to final beneficiaries' (Annual Accounts of the European Union, financial Year 2009, Note 6, page 100);

Amendment

21. Accordingly, **cannot** agree with the Commission's statement that financial corrections represent 'a strong incentive for Member States to improve their management and control systems and thus to prevent or detect and recover irregular payments to final beneficiaries' (Annual Accounts of the European Union, financial Year 2009, Note 6, page 100);

Or. en

Amendment 99

Bart Staes on behalf of the Verts/ALE Group

Motion for a resolution
Paragraph 21

Motion for a resolution

21. Accordingly, does not **fully** agree with the Commission's statement that financial

Amendment

21. Accordingly, does not agree with the Commission's statement that financial

corrections represent ‘a strong incentive for Member States to improve their management and control systems and thus to prevent or detect and recover irregular payments to final beneficiaries’ (Annual Accounts of the European Union, financial Year 2009, Note 6, page 100);

corrections represent ‘a strong incentive for Member States to improve their management and control systems and thus to prevent or detect and recover irregular payments to final beneficiaries’ (Annual Accounts of the European Union, financial Year 2009, Note 6, page 100);

Or. en

Amendment 100

Iliana Ivanova

Motion for a resolution

Paragraph 22

Motion for a resolution

22. Notes that financial corrections **are** an indicator of whether a policy has been implemented according to established rules and that the regular and increasing number of financial corrections could indicate not only that the Commission is fulfilling its supervisory role in a more stringent way but also that financial corrections have only had a limited effect as a preventive and structural measure; further notes that the Member States' efforts to create efficient systems **is directly proportional to** the efficiency of the Commission's supervision;

Amendment

22. Notes that financial corrections **could be** an indicator of whether a policy has been implemented according to established rules and that the regular and increasing number of financial corrections could indicate not only that the Commission is fulfilling its supervisory role in a more stringent way but also that financial corrections have only had a limited effect as a preventive and structural measure; further notes that the Member States' efforts to create efficient systems **are influenced by** the efficiency of the Commission's supervision;

Or. en

Amendment 101

Iliana Ivanova

Motion for a resolution

Paragraph 22 a (new)

Motion for a resolution

Amendment

22a. Welcomes the Commission's

guidance note on reporting on recoveries; asks the Commission to carefully analyse the Member States' reports on recoveries and, if necessary, carry out further training;

Or. en

Amendment 102
Monica Luisa Macovei

Motion for a resolution
Paragraph 23

Motion for a resolution

23. Notes with concern the slow pace of improvements to the financial management of Union funds; *recalls that recovery orders made against the Member States can be an indicator of financial management performance;*

Amendment

23. Notes with concern the slow pace of improvements to the financial management of Union funds; *at the same time takes note of the repeated opinions of both the Court of Auditors and the Commission that the quality of management and control systems differs widely between the Member States and between the different programmes; calls on the Commission to systematically account for these differences in control systems and to make clear evaluations available of efforts by the Member States to detect irregularities so as to make sure that those Member States detecting higher irregularities due to more onerous control systems are not discredited at any point;*

Or. en

Amendment 103
Monica Luisa Macovei

Motion for a resolution
Paragraph 23 a (new)

Motion for a resolution

Amendment

23a. Stresses that Parliament and Union citizens are ultimately interested in the residual error after closure (and therefore the money finally lost); urges the Court of Auditors and the Commission to use the closure of the 2000-2006 period to improve and reconcile the information on the relationship between the annual error rates reported in the present declaration of assurance (DAS) and the corrections made by the Commission and to make concrete proposals in this respect; asks the Court of Auditors to scrutinise the European Regional Development Fund closure audit for the 1994-1999 period reported in the Annual Activity Report of 2009 in this respect;

Or. en

Amendment 104
Monica Luisa Macovei

Motion for a resolution
Paragraph 23 b (new)

Motion for a resolution

Amendment

23b. Agrees with the recommendation of the Council that information on recoveries, financial corrections and suspensions should be easily accessible to the public;

Or. en

Amendment 105
Cătălin Sorin Ivan

Motion for a resolution
Paragraph 24

Motion for a resolution

24. Invites the Commission to publish in the Synthesis Report an assessment of the strengths and weaknesses of individual Member States' management and control systems on the basis of the audit work it already performs as well as other relevant available information **and to establish a 'scoreboard' on the quality of controls per Member State and policy area according to the following model:**

Amendment

24. Invites the Commission to publish in the Synthesis Report an assessment of the strengths and weaknesses of individual Member States' management and control systems on the basis of the audit work it already performs as well as other relevant available information:

Or. en

Amendment 106
Ryszard Czarnecki

Motion for a resolution
Paragraph 24

Motion for a resolution

24. Invites the Commission to publish in the Synthesis Report an assessment of the strengths and weaknesses of individual Member States' management and control systems on the basis of the audit work it already performs as well as other relevant available information and to establish a 'scoreboard' on the quality of controls per Member State and policy area according to the following model:

Amendment

24. Invites the Commission to publish in the Synthesis Report an assessment of the strengths and weaknesses of individual Member States' management and control systems on the basis of the audit work it already performs as well as other relevant available information and to establish a 'scoreboard' on the quality of controls per Member State and policy area according to the following **matrix** model:

Or. en

Amendment 107
Ingeborg Gräßle

Motion for a resolution
Paragraph 24

Motion for a resolution

24. Invites the Commission to publish in the Synthesis Report an assessment of the strengths and weaknesses of individual Member States' management and control systems on the basis of the audit work it already performs as well as other relevant available information and to establish a 'scoreboard' on the quality of controls per Member State and policy area according to the following model:

Amendment

24. Invites the Commission to publish in the Synthesis Report an assessment of the strengths and weaknesses of individual Member States' management and control systems on the basis of the audit work it already performs as well as other relevant available information; ***further invites the Commission to include a progress report on the improvements in the discharge information; calls on the Commission*** to establish a 'scoreboard' on the quality of controls per Member State and policy area according to the following model:

Or. en

Amendment 108

Iliana Ivanova

Motion for a resolution

Paragraph 24 a (new)

Motion for a resolution

24a. Underlines that low levels of fraud and error rates could signify weaknesses in the control systems and vice versa; urges the Commission on the basis of concrete data per Member State and per policy area, to report to Parliament on the effectiveness of management and control mechanisms and to implement together with the European Anti-Fraud Office (OLAF) stricter control on spending of Union money;

Amendment

Or. en

Amendment 109
Jean-Pierre Audy

Motion for a resolution
Paragraph 24 a (new)

Motion for a resolution

Amendment

24a. Calls on the Court of Auditors, pursuant to the second subparagraph of Article 287(4) of the Treaty on the Functioning of the European Union, to deliver an opinion on the quality of the national audit authorities as regards shared management, with particular reference to technical expertise and independence;

Or. fr

Amendment 110
Jan Olbrycht

Motion for a resolution
Paragraph 25

Motion for a resolution

Amendment

25. Notes that the present declaration of assurance (DAS) is an expression of the **quality** of the financial management in the Union overall, and that it does not contain information on error rates in individual Member States;

25. Notes that the present declaration of assurance (DAS) is an expression of the **regularity and legality** of the financial management in the Union overall, and that it does not contain information on error rates in individual Member States;

Or. en

Amendment 111
Cătălin Sorin Ivan

Motion for a resolution
Paragraph 27

Motion for a resolution

27. Believes that **a ‘scoreboard’** on the quality of controls per Member State and policy area as requested would be an important element in such an analysis and invites the Commission to follow-up on this request without delay;

Amendment

27. Believes that **an assessment** on the quality of controls per Member State and policy area as requested would be an important element in such an analysis and invites the Commission to follow-up on this request without delay;

Or. en

Amendment 112

Bart Staes on behalf of the Verts/ALE Group

**Motion for a resolution
Paragraph 27**

Motion for a resolution

27. Believes that a ‘scoreboard’ on the quality of controls per Member State and policy area as requested would be an important element in such an analysis and invites the Commission to follow-up on this request without delay;

Amendment

27. Believes that a ‘scoreboard’ on the quality of controls per Member State and policy area as requested would be an important element in such an analysis and invites the Commission to follow-up on this request without delay **and in time for the 2010 discharge procedure;**

Or. en

**Amendment 113
Esther de Lange, Gerben-Jan Gerbrandy**

**Motion for a resolution
Paragraph 27**

Motion for a resolution

27. Believes that a ‘scoreboard’ on the quality of controls per Member State and policy area as requested would be an important element in such an analysis and

Amendment

27. Believes that a ‘scoreboard’ on the quality of controls per Member State and policy area as requested would be an important element in such an analysis and

invites the Commission to follow-up on this request *without delay*;

invites the Commission to follow-up on this request, *starting with its Synthesis Report on 2011*;

Or. en

Amendment 114
Ryszard Czarnecki, Andrea Češková

Motion for a resolution
Paragraph 27 a (new)

Motion for a resolution

Amendment

27a. reiterates its call for the Court of Auditors to work with Member-State authorities to develop a matrix system of control in line with its resolution of 27 April 2006¹; suggests that the Court of Auditors conduct a number of 'matrix audits' annually on the same basis as the matrix scoreboard so that the control systems for a given policy area overall and of each Member State in respect of that policy area can be judged; further suggests that such 'matrix audits' be repeated periodically so progress can be clearly and authoritatively assessed;

¹ Paragraph 24 of the European Parliament resolution with comments forming an integral part of the decision on the discharge for implementation of the European Union general budget for the financial year 2004, Section III – Commission.

Or. en

Amendment 115
Christofer Fjellner

Motion for a resolution
Paragraph 29 a (new)

Motion for a resolution

Amendment

29a. Considers that such fiscal adjustments and savings are important tools in restoring public confidence in the national as well as the Union institutions;

Or. en

Amendment 116
Christofer Fjellner

Motion for a resolution
Paragraph 30

Motion for a resolution

Amendment

30. Considers that ensuring sound financial management should help to deliver value for money as regards both domestic budgets as well as the Union's budget; believes, accordingly, that the principles of value for money and transparency should be at the heart of all actions to improve the financial management of Union funds;

30. Considers that ensuring sound financial management **and a well balanced and appropriate size of budget**, should help to deliver value for money as regards both domestic budgets as well as the Union's budget; believes, accordingly, that the principles of value for money and transparency should be at the heart of all actions to improve the financial management of Union funds;

Or. en

Amendment 117
Jean-Pierre Audy

Motion for a resolution
Paragraph 30 a (new)

Motion for a resolution

Amendment

30a. Calls, therefore, for clarification of political supervision, particularly between the European Parliament and national parliaments, of all transactions which, to a greater or lesser extent, have a

*supranational dimension connected with
the Union institutions;*

Or. fr

Amendment 118

Bart Staes on behalf of the Verts/ALE Group

**Motion for a resolution
Paragraph 31**

Motion for a resolution

31. Requests, accordingly, the Commission make the Member States' annual summaries publicly available and upgrade the information provided in these summaries to present a meaningful picture of the Member States' financial management performance; underlines that making the Member States' annual summaries publicly available should be considered as a step towards NMDs and not as a goal in itself:

Amendment

31. Requests, accordingly, the Commission make the Member States' annual summaries publicly available *as part of next year's discharge procedure* and upgrade the information provided in these summaries to present a meaningful picture of the Member States' financial management performance; underlines that making the Member States' annual summaries publicly available should be considered as a step towards NMDs and not as a goal in itself:

Or. en

**Amendment 119
Christofer Fjellner**

**Motion for a resolution
Paragraph 31 a (new)**

Motion for a resolution

Amendment

31a. Considers that a review of the Financial Regulation should be based on an evaluation of the existing Regulation, notes that a review is not an end in itself;

Or. en

Amendment 120
Inés Ayala Sender

Motion for a resolution
Subheading 5

Motion for a resolution

Tolerable risk of errors

Amendment

(Does not affect English version.)

Or. es

Amendment 121
Christofer Fjellner

Motion for a resolution
Paragraph 32

Motion for a resolution

32. Believes that control systems cannot aim at zero risk in all spending areas, not only because *it would be extremely expensive*, but also because it is unlikely that zero risk in all spending areas will ever be achieved; *accepts that a certain risk of error will always exist when implementing Union spending programmes*;

Amendment

32. Believes that control systems cannot aim at zero risk in all spending areas, not only because *the benefits could never justify the costs*, but also because it is unlikely that zero risk in all spending areas will ever be achieved;

Or. en

Amendment 122
Cătălin Sorin Ivan

Motion for a resolution
Paragraph 32

Motion for a resolution

32. Believes that control systems cannot aim at zero risk in all spending areas, not only because it would be extremely expensive, but also because it is unlikely

Amendment

32. Believes that control systems cannot aim at zero risk in all spending areas, not only because it would be extremely expensive, but also because it is unlikely

that zero risk in all spending areas will ever be achieved; accepts that a certain risk of error will always exist when implementing *Union* spending programmes;

that zero risk in all spending areas will ever be achieved; accepts that a certain risk of error will always exist when implementing *any* spending programmes;

Or. en

Amendment 123

Ryszard Czarnecki, Andrea Češková

Motion for a resolution

Paragraph 32

Motion for a resolution

32. Believes that control systems cannot aim at zero risk in all spending areas, not only because it would be extremely expensive, but also because it is unlikely that zero risk in all spending areas will ever be achieved; accepts that a certain risk of error will always exist when implementing Union spending programmes;

Amendment

32. Believes that control systems cannot aim at zero risk in all spending areas, not only because it would be extremely expensive, but also because it is unlikely that zero risk in all spending areas will ever be achieved; accepts that a certain risk of error will always exist when implementing Union spending programmes; ***emphasises that tolerating risk is not the same as tolerating error and reaffirms that the Commission must pursue a zero-tolerance approach to all cases of mismanagement and fraud;***

Or. en

Amendment 124

Marta Andreasen

Motion for a resolution

Paragraph 34

Motion for a resolution

34. Invites the Commission to identify weaknesses in present management and control systems as well as to analyse the cost and benefits of various possible changes; underlines that where it is

Amendment

34. Invites the Commission to identify weaknesses in present management and control systems as well as to analyse the cost and benefits of various possible changes; underlines that where it is

difficult to obtain a sufficiently high level of compliance with scheme rules, a number of options such as: simplification of the rules, re-designing the programme, tightening controls, ***tolerating a higher level of non-compliance*** or terminating the programme, are possible;

difficult to obtain a sufficiently high level of compliance with scheme rules, a number of options such as: simplification of the rules, re-designing the programme, tightening controls, or terminating the programme, are possible;

Or. en

Amendment 125
Esther de Lange

Motion for a resolution
Paragraph 34

Motion for a resolution

34. Invites the Commission to identify weaknesses in present management and control systems as well as to analyse the cost and benefits of various possible changes; underlines that where it is difficult to obtain a sufficiently high level of compliance with scheme rules, a number of options such as: simplification of the rules, re-designing the programme, tightening controls, ***tolerating a higher level of non-compliance*** or terminating the programme, are possible;

Amendment

34. Invites the Commission to identify weaknesses in present management and control systems as well as to analyse the cost and benefits of various possible changes; underlines that where it is difficult to obtain a sufficiently high level of compliance with scheme rules, a number of options such as: simplification of the rules, re-designing the programme, tightening controls or terminating the programme, are possible;

Or. en

Amendment 126
Christofer Fjellner

Motion for a resolution
Paragraph 34

Motion for a resolution

34. Invites the Commission to identify weaknesses in present management and control systems as well as to analyse the

Amendment

34. Invites the Commission to identify weaknesses in present management and control systems as well as to analyse the

cost and benefits of various possible changes; underlines that where it is difficult to obtain a sufficiently high level of compliance with scheme rules, a number of options such as: simplification of the rules, re-designing the programme, tightening controls, **tolerating a higher level of non-compliance** or terminating the programme, are possible;

cost and benefits of various possible changes; underlines that where it is difficult to obtain a sufficiently high level of compliance with scheme rules, a number of options such as: simplification of the rules, re-designing the programme, tightening controls or terminating the programme, are possible;

Or. en

Amendment 127
Jens Geier

Motion for a resolution
Paragraph 35

Motion for a resolution

35. Underlines that any comparison between the estimated benefits and costs of controls must be based on a reasonable belief that controls are being applied in an efficient and effective manner; further underlines that this is currently not the case as demonstrated by the Court of Auditors for many years when stating that management and control systems are still only partially effective;

Amendment

35. Underlines that any comparison between the estimated benefits and costs of controls must be based on a reasonable belief that controls are being applied in an efficient and effective manner; further underlines that this is currently not **fully** the case as demonstrated by the Court of Auditors for many years when stating that management and control systems are still only partially effective;

Or. en

Amendment 128
Marta Andreasen

Motion for a resolution
Paragraph 36

Motion for a resolution

36. Regrets that the Commission **uses** the notion 'tolerable risk of error' **exclusively as a basis to decide what level of irregular**

Amendment

36. Regrets **the fact** that the Commission **has come up with** the notion **of** 'tolerable risk of error' to **justify high and**

use of funds should be considered as acceptable ex-post; takes the view that a forward-looking approach to a possible introduction of a ‘tolerable risk of error’ would include in the Financial Regulation a requirement for the Commission to match spending proposals with an assessment of the irregularity risks;

longstanding error rates; is of the view that there should be zero tolerance to error;

Or. en

Amendment 129
Jens Geier

Motion for a resolution
Paragraph 36

Motion for a resolution

36. Regrets that the Commission uses the notion ‘tolerable risk of error’ exclusively as a basis to decide what level of irregular use of funds should be considered as acceptable ex-post; takes the view that a forward-looking approach to a possible introduction of a ‘tolerable risk of error’ would include in the Financial Regulation a requirement for the Commission to match spending proposals with an assessment of the irregularity risks;

Amendment

36. Regrets that the Commission uses the notion ‘tolerable risk of error’ exclusively ***to manage the risk of error and*** as a basis to decide what level of irregular use of funds should be considered as acceptable ex-post; takes the view that a forward-looking approach to a possible introduction of a ***comprehensive concept of*** ‘tolerable risk of error’ would include in the Financial Regulation a requirement for the Commission to match spending proposals with an assessment of the irregularity risks ***and therefore, the ‘tolerable risk of error’ becomes a tool in creating effective controls and reducing errors in the management of Union funds;***

Or. en

Amendment 130
Cătălin Sorin Ivan

Motion for a resolution
Paragraph 36

Motion for a resolution

36. **Regrets that** the Commission *uses* the notion ‘tolerable risk of error’ *exclusively as a basis to decide what level of irregular use of funds should be considered as acceptable ex-post; takes the view that a forward-looking approach to a possible introduction of a ‘tolerable risk of error’ would include* in the Financial Regulation a requirement for the Commission to match spending proposals with an assessment of the irregularity risks;

Amendment

36. **Invites** the Commission *to change its approach by transforming* the notion ‘tolerable risk of error’ *into a management concept* to be *translated* in the Financial Regulation *into a new* requirement for the Commission’s *authorising officer by delegation* to match spending proposals with an assessment of the irregularity risks *and to report in their annual activity reports on the cost-effectiveness of the control measures*;

Or. en

Amendment 131

Bart Staes on behalf of the Verts/ALE Group

**Motion for a resolution
Paragraph 36**

Motion for a resolution

36. Regrets that the Commission uses the notion ‘tolerable risk of error’ exclusively as a basis to decide what level of irregular use of funds should be considered as acceptable ex-post; **takes the view that a forward-looking approach to a possible introduction of a ‘tolerable risk of error’ would include in** the Financial Regulation a requirement for the Commission to match spending proposals with an assessment of the irregularity risks;

Amendment

36. Regrets that the Commission uses the notion ‘tolerable risk of error’ exclusively as a basis to decide what level of irregular use of funds should be considered as acceptable ex-post; **invites, therefore, the Commission to change its approach by transforming the notion ‘tolerable risk of error’ into a management concept to be translated in** the Financial Regulation **into a new** requirement for the **Commission’s authorising officer by delegation** to match spending proposals with an assessment of the irregularity risks **and to report in their annual activity reports on the effectiveness of the control measures**;

Or. en

Amendment 132
Ingeborg Gräßle

Motion for a resolution
Paragraph 36

Motion for a resolution

36. Regrets that the Commission uses the notion 'tolerable risk of error' exclusively as a basis to decide what level of irregular use of funds should be considered as acceptable ex-post; takes the view that a forward-looking approach to a possible introduction of a 'tolerable risk of error' would include in the Financial Regulation a requirement for the Commission to match spending proposals with an assessment of the irregularity risks;

Amendment

36. Regrets that the Commission uses the notion 'tolerable risk of error' exclusively as a basis to decide what level of irregular use of funds should be considered as acceptable ex-post; takes the view that a forward-looking approach to a possible introduction of a 'tolerable risk of error' would include in the Financial Regulation a requirement for the Commission to match spending proposals with an assessment of the irregularity risks; ***therefore, invites the Commission to modify its proposal in such a way as to make the notion 'tolerable risk of error' a management tool for assessing the cost of administrative and control systems as well as the level of risk of non compliance per funds and per Member State, thus delivering better quality information for the discharge authority;***

Or. en

Amendment 133
Jean-Pierre Audy

Motion for a resolution
Paragraph 36 a (new)

Motion for a resolution

36a. Calls for a study of the distinction between the materiality threshold, which is associated with the holding of an audit and therefore subject to assessment by the Court of Auditors, and the acceptable error rate, which is a concept associated with internal audits for which the

Amendment

Commission is responsible;

Or. fr

Amendment 134
Marta Andreasen

Motion for a resolution
Paragraph 37

Motion for a resolution

37. Notes that ‘internal audit’ in the Commission is carried out by the horizontal IAS and the vertical Internal Audit Capabilities (IAC) in each Directorate-General; believes that this model can only be efficient if the work carried out by the IAC is reliable; **notes, however, that *an IAS audit of the IAC audit results could be perceived as a policing activity and would harm the relationship between the IAS and the IAC;***

Amendment

37. Notes that ‘internal audit’ in the Commission is carried out by the horizontal IAS and the vertical Internal Audit Capabilities (IAC) in each Directorate-General; believes that this model can only be efficient if the work carried out by the IAC is reliable; **considers, moreover that the IAC *lacks the necessary independence for the IAS to rely on its work;***

Or. en

Amendment 135
Monica Luisa Macovei

Motion for a resolution
Paragraph 38

Motion for a resolution

38. Invites the Commission, accordingly, to carry out an external quality review of all the IAC in the Commission and to inform Parliament of the results;

Amendment

deleted

Or. en

Amendment 136
Jean-Pierre Audy

Motion for a resolution
Paragraph 38 a (new)

Motion for a resolution

Amendment

38a. Proposes that the Commission split the hierarchical power between people with accounting responsibility and those responsible for transferring funds in application of the customary rules on security and separation of powers for internal control in treasury management;

Or. fr

Amendment 137
Cătălin Sorin Ivan

Motion for a resolution
Paragraph 39

Motion for a resolution

Amendment

39. Notes the **IAS** annual report to the discharge authority (COM(2010)0447) on internal audits carried out in 2009 and that the Commission's internal auditor is of the opinion that an overview at the level of the institution is necessary if common processes such as risk analysis and business continuity management are to be effective in protecting the institution as a whole and in order to ensure sound financial management of investments in information technology systems through economies of scale and by providing common solutions to common requirements;

39. Notes the **Commission** annual report to the discharge authority (COM(2010)0447) on internal audits carried out in 2009 and that the Commission's internal auditor is of the opinion that an overview at the level of the institution is necessary if common processes such as risk analysis and business continuity management are to be effective in protecting the institution as a whole and in order to ensure sound financial management of investments in information technology systems through economies of scale and by providing common solutions to common requirements;

Or. en

Amendment 138
Christofer Fjellner

Motion for a resolution
Paragraph 39

Motion for a resolution

39. Notes the IAS annual report to the discharge authority (COM(2010)0447) on internal audits carried out in 2009 and that the Commission's internal auditor is of the opinion that an overview at the level of the institution is necessary if common processes such as risk analysis and business continuity management are to be effective in protecting the institution as a whole and in order to ensure sound financial management ***of investments in information technology systems through economies of scale and by providing common solutions to common requirements;***

Amendment

39. Notes the IAS annual report to the discharge authority (COM(2010)0447) on internal audits carried out in 2009 and that the Commission's internal auditor is of the opinion that an overview at the level of the institution is necessary if common processes such as risk analysis and business continuity management are to be effective in protecting the institution as a whole and in order to ensure sound financial management;

Or. en

Amendment 139
Cătălin Sorin Ivan

Motion for a resolution
Paragraph 40

Motion for a resolution

40. ***Invites the Commission to make appropriate bodies responsible for obtaining this overview and for making appropriate recommendations whilst taking care not to reduce responsibility for the implementation of each process; recommends that the Commission's governance framework be adapted to allow for enhanced institutional overview; would appreciate being informed in a timely manner about developments in this matter;***

Amendment

40. ***Notes that the IAS is an independent service acting on the basis of the Financial Regulation, international audit standards and best practices;***

Amendment 140
Cătălin Sorin Ivan

Motion for a resolution
Paragraph 41

Motion for a resolution

41. ***Invites the IAS to allocate part of its resources to*** an examination of whether the spending by the main DGs is efficient, economical and effective and thereby completing the current financial and compliance audits;

Amendment

41. ***Calls for*** an examination of whether the spending by the main DGs is efficient, economical and effective and thereby completing the current financial and compliance audits;

Amendment 141
Cătălin Sorin Ivan

Motion for a resolution
Paragraph 42

Motion for a resolution

42. ***Further invites the IAS to audit the methodology to be used for the production of the Article 318 of the Treaty on the Functioning of the European Union evaluation report and to assess the work done;***

Amendment

deleted

Amendment 142
Cătălin Sorin Ivan

Motion for a resolution
Paragraph 43

Motion for a resolution

43. **Urges** the introduction of a single audit model whereby audits are carried out, recorded and reported to a common standard - as proposed by the Court of Auditors in its Opinion 2/2004 and repeatedly supported by Parliament - where each level of control builds on the proceeding one, with a view to reducing the burden on the auditee and enhancing the quality of audit activities but without undermining the independence of the audit bodies concerned; believes that internal controls should provide reasonable assurance on the legality and regularity of transactions, and compliance with the principles of economy, efficiency and effectiveness and underlines that controls should be coordinated to avoid unnecessary duplication; draws attention to the fact that the Court of Auditors is the external auditor of the Union and therefore not an element of internal control;

Amendment

43. **Requests that the Commission includes in its proposal for the next multiannual financial framework the** introduction of a single audit model whereby audits are carried out, recorded and reported to a common standard - as proposed by the Court of Auditors in its Opinion 2/2004 and repeatedly supported by Parliament - where each level of control builds on the proceeding one, with a view to reducing the burden on the auditee and enhancing the quality of audit activities but without undermining the independence of the audit bodies concerned; believes that internal controls should provide reasonable assurance on the legality and regularity of transactions, and compliance with the principles of economy, efficiency and effectiveness and underlines that controls should be coordinated to avoid unnecessary duplication; draws attention to the fact that the Court of Auditors is the external auditor of the Union and therefore not an element of internal control;

Or. en

Amendment 143
Christofer Fjellner

Motion for a resolution
Paragraph 43

Motion for a resolution

43. Urges the introduction of a single audit model whereby audits are carried out, recorded and reported to a common standard - as proposed by the Court of Auditors in its Opinion 2/2004 and repeatedly supported by Parliament - where each level of control builds on the proceeding one, with a view to reducing

Amendment

43. Urges the introduction of a single audit model whereby audits are carried out, recorded and reported to a common standard - as proposed by the Court of Auditors in its Opinion 2/2004 and repeatedly supported by Parliament - where each level of control builds on the proceeding one, with a view to reducing

the burden on the auditee and enhancing the quality of audit activities but without undermining the independence of the audit bodies concerned; believes that internal controls should provide reasonable assurance on the legality and regularity of transactions, and compliance with the principles of *economy*, efficiency and effectiveness and underlines that controls should be coordinated to avoid unnecessary duplication; draws attention to the fact that the Court of Auditors is the external auditor of the Union and therefore not an element of internal control;

the burden on the auditee and enhancing the quality of audit activities but without undermining the independence of the audit bodies concerned; believes that internal controls should provide reasonable assurance on the legality and regularity of transactions, and compliance with the principles of *economic* efficiency and effectiveness and underlines that controls should be coordinated to avoid unnecessary duplication; draws attention to the fact that the Court of Auditors is the external auditor of the Union and therefore not an element of internal control;

Or. en

Amendment 144
Christofer Fjellner

Motion for a resolution
Paragraph 44

Motion for a resolution

44. Invites the Commission to present a report on the feasibility of introducing a single audit model applicable to the Union budget putting to an end the current juxtaposition of national and Union internal control systems;

Amendment

44. Invites the Commission to present a report on the feasibility of introducing a single audit model applicable to the Union budget putting to an end the current juxtaposition of national and Union internal control systems; ***invites the Commission to adopt a risk-based approach for the auditing sampling rather than an approach based on statistical sampling;***

Or. en

Amendment 145
Ryszard Czarnecki

Motion for a resolution
Paragraph 44 a (new)

Motion for a resolution

Amendment

44a. Recalls the opinion expressed in its resolution of 27 April 2006 that called for "national audit bodies to assume responsibility for controlling the local use of EU funds, so as to make any consideration of establishing national offices of the Court of Auditors unnecessary"; believes that if national audit bodies are not willing for public bodies within their Member States to take over the control of expenditure from the Union budget, that consideration should be given to reorganising the Court of Auditors so that some of its members have responsibility for defined policy areas whilst others have responsibility for groups of Member States; notes that as the number of members of the Court of Auditors has virtually doubled in recent years, whilst the number of policy areas has not, this should be within the capacity of the Court of Auditors to manage;

Or. en

**Amendment 146
Jean-Pierre Audy**

**Motion for a resolution
Paragraph 44 a (new)**

Motion for a resolution

Amendment

44a. Calls on the Court of Auditors to verify that the number of samples (for example 180 samples for cohesion policy, 241 samples for agricultural and natural resources policy) genuinely accords with customary audit techniques, which make it possible to attain acceptable assurance levels;

Or. fr

Amendment 147
Jorgo Chatzimarkakis

Motion for a resolution
Paragraph 45

Motion for a resolution

45. Notes the Court of Justice's **decision** in the **combined cases** of Volker and Markus Schecke (**C93 and 93/09**); **stresses** the validity of the principle of transparency **under Article 30(3) of the Financial Regulation** and **calls** on the **Commission** to **swiftly propose substitutes** to the **provisions** which **were held invalid** by the **Court of Justice** **either in the Financial Regulation, sectoral legislation or any other act**; **invites the Commission** to **monitor the Member States' obligation to publish the data**;

Amendment

45. Notes the **judgment of the** Court of Justice **in Joined Cases Volker and Markus Schecke GbR C-92/09¹ and Hartmut Eifert C-93/09** and the **subsequent need to balance "the European Union's interest in guaranteeing the transparency of its acts and ensuring the best use of public funds against the interference with the right of the beneficiaries concerned to respect for their private life in general and to the protection of their personal data in particular"** (Volker and Markus Schecke **GbR C-92/09 paragraph 77 of the judgment**); **tresses however that the Court of Justice has recalled** the validity of the principle of transparency (**Volker and Markus Schecke, paragraph 68**) **as stated in Articles 1 and 10 of the Treaty on European Union and in Article 15 of the Treaty on the Functioning of the European Union and has also underlined that "publication on the Internet of data by name relating to the beneficiaries concerned [...] reinforces public control of the use to which that money is put and contributes to the best use of public funds"** (**Volker and Markus Schecke, paragraph 75**);

¹ Judgment of 9 November 2010 in **Joined Cases C-92/09 and C-93/09, Volker and Markus Schecke GbR and Hartmut Eifert v Land Hessen**, not yet published in the **ECR**.

Or. en

Amendment 148
Jorgo Chatzimarkakis

Motion for a resolution
Paragraph 45 a (new)

Motion for a resolution

Amendment

45a. Calls on the Commission to follow the request of the Court of Justice and to swiftly propose criteria where the public interest in transparency should override the protection of personal data of Union funds' beneficiaries; recalls that the Court of Justice has proposed criteria such as the periods during which natural persons have received Union funds, the frequency of such aid or the nature and amount of aid" (Volker and Markus Schecke GbR C-92/09, paragraph 89); asks the Commission to define these criteria in the Financial Regulation, sectoral legislation or any other act in a way that allows a high level of transparency, ensuring that data of beneficiaries falling under these criteria can be published again; invites the Commission to monitor the Member States' obligation to publish the data;

Or. en

Amendment 149
Jorgo Chatzimarkakis

Motion for a resolution
Paragraph 45 b (new)

Motion for a resolution

Amendment

45b. Recalls its request from the 2008 budget discharge to standardise the structure and presentation of beneficiaries' data on national, regional and international sites, including details of recipients and their projects, and invites the Commission to indicate when it

will be able to publish data on beneficiaries of all Union funds in one central database that is easily accessible, user-friendly, and 'searchable' as well as to make the complete beneficiaries' data available in machine-readable, open data formats; invites the Commission to seek inspiration from the American Recovery Accountability and Transparency Board and its website www.recovery.gov;

Or. en

Amendment 150
Ryszard Czarnecki, Andrea Češková

Motion for a resolution
Paragraph 45 c (new)

Motion for a resolution

Amendment

45c. Reiterates its belief that transparency is one of the main instruments in achieving 'legal and regular' expenditure; believes that the objective should be the creation of a single, comprehensive, multilingual online system which can be accessed easily by any individual and would therefore allow the public to have easy access to full and complete information about the expenditure of the Union by budget line and by beneficiary; calls therefore on the Commission to publish online details of all items of Union expenditure above a de minimis threshold and to pursue the establishment of a user-friendly online system recording all beneficiaries;

Or. en

Amendment 151
Esther de Lange, Gerben-Jan Gerbrandy

Motion for a resolution
Paragraph 45

Motion for a resolution

45. Notes the Court of Justice's decision in the combined cases of Volker and Markus Schecke (C93 and 93/09); stresses the validity of the principle of transparency under Article 30(3) of the Financial Regulation and calls on the Commission to swiftly propose substitutes to the provisions which were held invalid by the Court of Justice either in the Financial Regulation, sectoral legislation or any other act; **invites** the Commission to monitor the Member States' obligation to publish the data;

Amendment

45. Notes the Court of Justice's decision in the combined cases of Volker and Markus Schecke (C93 and 93/09); stresses the validity of the principle of transparency under Article 30(3) of the Financial Regulation and calls on the Commission to swiftly propose substitutes to the provisions which were held invalid by the Court of Justice either in the Financial Regulation, sectoral legislation or any other act; **urges** the Commission to monitor the Member States' obligation to publish the data **and requests the Commission to present an overview to Parliament of the results of its monitoring at the time it presents its next Synthesis Report**;

Or. en

Amendment 152

Bart Staes on behalf of the Verts/ALE Group

**Motion for a resolution
Paragraph 45**

Motion for a resolution

45. Notes the Court of Justice's decision in the combined cases of Volker and Markus Schecke (C93 and 93/09); stresses the validity of the principle of transparency under Article 30(3) of the Financial Regulation and calls on the Commission to swiftly propose substitutes to the provisions which were held invalid by the Court of Justice either in the Financial Regulation, sectoral legislation or any

Amendment

45. Notes the Court of Justice's decision in the combined cases of Volker and Markus Schecke (C93 and 93/09); stresses the validity of the principle of transparency under Article 30(3) of the Financial Regulation and calls on the Commission to swiftly propose substitutes to the provisions which were held invalid by the Court of Justice either in the Financial Regulation, sectoral legislation or any

other act; invites the Commission to monitor the Member States' obligation to publish the data;

other act; invites the Commission to monitor the Member States' obligation to publish the data ***correctly and in a timely manner; insists that the Commission will collect all this data in a single database which is easily accessible to the public;***

Or. en

Amendment 153
Monica Luisa Macovei

Motion for a resolution
Paragraph 45

Motion for a resolution

45. Notes the Court of Justice's decision in the combined cases of Volker and Markus Schecke (C93 and 93/09); stresses the validity of the principle of transparency under Article 30(3) of the Financial Regulation and calls on the Commission to swiftly propose substitutes to the provisions which were held invalid by the Court of Justice either in the Financial Regulation, sectoral legislation or any other act; invites the Commission to monitor the Member States' obligation to publish the data;

Amendment

45. Notes the Court of Justice's decision in the combined cases of Volker and Markus Schecke (C93 and 93/09); stresses the validity of the principle of transparency under Article 30(3) of the Financial Regulation and calls on the Commission to swiftly propose substitutes to the provisions which were held invalid by the Court of Justice either in the Financial Regulation, sectoral legislation or any other act; invites the Commission to monitor the Member States' obligation to publish the data ***and make sure that is done in a comparable and searchable format and in at least one of the working languages of the Union;***

Or. en

Amendment 154
Sari Essayah, Carl Haglund

Motion for a resolution
Paragraph 45 d (new)

Motion for a resolution

Amendment

45d. Proposes, in order to increase transparency, the creation of a user-friendly tool on the Internet showing money flows not only in figures, but also through lines of different sizes, reflecting those figures and making the necessary connections from one actor in the chain to another, at the various different levels of action, whilst always taking into account the protection of privacy;

Or. en

Amendment 155
Sari Essayah, Carl Haglund

Motion for a resolution
Paragraph 45 e (new)

Motion for a resolution

Amendment

45e. Notes that NMDs should contain full information about the use of Union funds, and that after the signing of NMDs at ministerial level they should be made public;

Or. en

Amendment 156
Ryszard Czarnecki

Motion for a resolution
Subheading 8 a (new)

Motion for a resolution

Amendment

Evaluations

Or. en

Amendment 157
Ryszard Czarnecki

Motion for a resolution
Paragraph 45 f (new)

Motion for a resolution

Amendment

45f. Emphasises that for the public to have confidence in the Union budget, three objectives must be pursued:

- that the accounts give a 'true and fair view' of the financial position of the Union,

- that all expenditure is 'legal and regular' and receives a positive statement of assurance from the Court of Auditors,

- that all expenditure delivers the outcomes for which it was intended,

and notes that even if the first two objectives are secured, considerable resources could still in fact be wasted unless sufficient attention is also given to the third;

Or. en

Amendment 158
Ryszard Czarnecki, Andrea Češková

Motion for a resolution
Paragraph 45 g (new)

Motion for a resolution

Amendment

45g. calls on the Commission to review its systems for evaluating the effectiveness of expenditure programmes to assess whether they are adding value, delivering value for money, and achieving the objectives for which they were established; insists that such evaluations should be both conducted and then

assessed independently; calls therefore for independent evaluations to be submitted to Parliament and its relevant committees for scrutiny;

Or. en

Amendment 159
Ryszard Czarnecki

Motion for a resolution
Paragraph 45 h (new)

Motion for a resolution

Amendment

45h. calls on the Commission to investigate the creation of an independent central evaluations office, perhaps within or alongside the IAS and reporting to the Commissioner responsible for budgetary control affairs, to manage all programme evaluations to ensure that they are commissioned and conducted independently of the Directorates-General concerned and can therefore provide impartial analysis and assessment of the expenditure programmes of the Union; suggests that consideration could be given to asking such an office to also oversee the commissioning of impact assessments to ensure they are independent, of a high quality, and undertaken systematically so as to provide assurance both pre- and post-legislation;

Or. en

Amendment 160
Inés Ayala Sender

Motion for a resolution
Paragraph 47 – indent 1

Motion for a resolution

~ – appropriate arrangements for public external audit and accountability for the permanent crisis mechanism shall be established;

Amendment

– appropriate arrangements for public external audit and accountability ***and full transparency*** for the permanent crisis mechanism shall be established;

Or. es

Amendment 161
Jean-Pierre Audy

Motion for a resolution
Paragraph 47 – indent 3 a (new)

Motion for a resolution

Amendment

- calls for a definition of Parliament's political scrutiny of any euro-bond issue, in general, and of the permanent crisis mechanism in particular;

Or. fr

Amendment 162
Ryszard Czarnecki

Motion for a resolution
Subheading 9 a (new)

Motion for a resolution

Amendment

Whistle-blowers

Or. en

Amendment 163
Ryszard Czarnecki

Motion for a resolution
Paragraph 47 b (new)

Motion for a resolution

Amendment

47b. Calls on the Commission to review the briefing and training given to staff regarding 'Title II: Rights and Obligations of officials' of the Staff Regulations so as to ensure that all staff are fully conversant with its terms and particularly with the obligations under Article 22a(96); asks that the Commission provide details to Parliament's competent committee of the work undertaken in this area;

Or. en

Amendment 164
Marta Andreasen

Motion for a resolution
Paragraph 49 a (new)

Motion for a resolution

Amendment

49a. Points to an increase in overall costs where teachers appointed by Member States were absent for long periods and had to be replaced by part-time teachers; expects schools to be able to provide figures of these extra costs;

Or. en

Amendment 165
Ingeborg Gräßle

Motion for a resolution
Paragraph 50

Motion for a resolution

Amendment

50. Notes that, *since the entry into force of the Treaty of Lisbon, the Ordinary*

50. Notes that, the *reputation of the Union is strongly influenced by the public*

Legislative Procedure applies to the Staff Regulations; invites the Commission to modernise the Staff Regulations and to adapt the working conditions for the institutions' staff in such a way that Union's institutions will continue to be attractive places to work and pursue a career in; is worried that the number of candidates from certain Member States has already decreased dramatically and believes that possibilities for personal and professional development shall play a major role in this modernisation process;

perception of its civil service; notes that the last reform of the Staff Regulations did not adapt its provisions to a changed working environment nor lead to a remuneration policy that provides for equal pay for equal work; notes that it contains out-dated perks and benefits; calls on the Commission to present proposals for a comprehensive modernisation of the Staff Regulations including the end of out-dated perks and benefits;

Or. en

Amendment 166
Christofer Fjellner

Motion for a resolution
Paragraph 50

Motion for a resolution

50. Notes that, since the entry into force of the Treaty of Lisbon, the Ordinary Legislative Procedure applies to the Staff Regulations; invites the Commission to modernise the staff Regulations and to adapt the working conditions for the institutions' staff in such a way that Union's institutions will continue to be attractive places to work and pursue a career in; *is worried that the number of candidates from certain Member States has already decreased dramatically and believes that possibilities for personal and professional development shall play a major role in this modernisation process;*

Amendment

50. Notes that, since the entry into force of the Treaty of Lisbon, the Ordinary Legislative Procedure applies to the Staff Regulations; invites the Commission to modernise the staff Regulations and to adapt the working conditions for the institutions' staff in such a way that Union's institutions will continue to be attractive places to work and pursue a career in; *notes, however, the difference between the generous conditions at the Union institutions and the conditions for public officials in Member States; notes, further, that such differences may impair public confidence in the Union institutions;*

Or. en

Amendment 167
Marta Andreasen

Motion for a resolution
Paragraph 50

Motion for a resolution

50. Notes that, since the entry into force of the Treaty of Lisbon, the Ordinary Legislative Procedure applies to the Staff Regulations; invites the Commission to modernise the Staff Regulations **and to adapt the working conditions for the institutions' staff in such a way that Union's institutions will continue to be attractive places to work and pursue a career in; is worried that the number of candidates from certain Member States has already decreased dramatically and believes that possibilities for personal and professional development shall play a major role in this modernisation process;**

Amendment

50. Notes that, since the entry into force of the Treaty of Lisbon, the Ordinary Legislative Procedure applies to the Staff Regulations; invites the Commission to modernise the Staff Regulations; **points out that since the last reform of the Staff Regulations, in 2004, very few officials have made use of the whistle-blowing articles 22a and 22b; suggests a review so that staff are encouraged to come forward with facts which give rise to a presumption of the existence of possible illegal activity or indications of conduct relating to the discharge of professional duties which may constitute a serious failure to comply with the obligations of officials of the Union;**

Or. en

Amendment 168
Ryszard Czarnecki

Motion for a resolution
Paragraph 50

Motion for a resolution

50. Notes that, since the entry into force of the Treaty of Lisbon, the Ordinary Legislative Procedure applies to the Staff Regulations; invites the Commission to modernise the staff Regulations and to adapt the working conditions for the institutions' staff in such a way that Union's institutions will continue to be attractive places to work and pursue a career in; is worried that the number of candidates from

Amendment

50. Notes that, since the entry into force of the Treaty of Lisbon, the Ordinary Legislative Procedure applies to the Staff Regulations; invites the Commission to modernise the staff Regulations and to adapt the working conditions for the institutions' staff in such a way that Union's institutions will continue to be attractive places to work and pursue a career in; is worried that the number of candidates from

certain Member States has already decreased dramatically and believes that possibilities for personal and professional development shall play a major role in this modernisation process;

certain Member States has already decreased dramatically and believes that possibilities for personal and professional development shall play a major role in this modernisation process; ***suggests that the language competences required of applicants be reviewed to ensure that they match the real needs of the institutions and do not exclude candidates who in all respects would be effective officials but who may be deterred by unnecessarily stringent conditions;***

Or. en

Amendment 169
Iliana Ivanova

Motion for a resolution
Paragraph 50 a (new)

Motion for a resolution

Amendment

50a. Welcomes the concrete measures and corresponding timelines presented by the Commission as a result of the constructive discussions within the discharge procedure;

Or. en

Amendment 170
Ingeborg Gräßle

Motion for a resolution
Paragraph 50 a (new)

Motion for a resolution

Amendment

50a. Recalls Article 56 of the Staff Regulations which does not envisage overtime compensation or remuneration for officials in function groups AD or AST 5 to 11; welcomes flexible solutions

in the context of a good work-life balance; however, calls on the Commission to respect the provisions of the Staff Regulations in the implementation of the 'flexitime scheme';

Or. en

Amendment 171
Ingeborg Gräßle

Motion for a resolution
Paragraph 50 b (new)

Motion for a resolution

Amendment

50b. Urges the Commission to remove out-dated provisions like a distance-related travel allowance and additional travel-days, which do not reflect the modern travel infrastructures both in duration and price, and also to adapt the Union civil service to changes in the Member States' civil services;

Or. en

Amendment 172
Ingeborg Gräßle

Motion for a resolution
Paragraph 50 c (new)

Motion for a resolution

Amendment

50c. Considers the demographic challenge a key factor for the future staff and budgetary evolution; invites the Commission to assess moderating factors, such as a rise of the weekly working time and pensions qualification age; sees the need to review the payment schemes for junior staff at AD 5 entry level for specialised vocations to ensure the

competitiveness of the Union as an employer;

Or. en

Amendment 173
Ingeborg Gräßle

Motion for a resolution
Paragraph 50 d (new)

Motion for a resolution

Amendment

50d. Is concerned that newly recruited Union officials might have worked in the past for intelligence services of totalitarian regimes; calls on the Commission to ensure, by means of a declaration on oath of new staff in all institutions and bodies, that they have not been and are not linked to such services;

Or. en

Amendment 174
Marta Andreasen

Motion for a resolution
Paragraph 51

Motion for a resolution

Amendment

51. *Welcomes* the fact that the Commission has *succeeded in bringing* the error rate down to around 2 % in recent years;

51. *Notes* the fact that, *according to the Court of Auditors, the* Commission has *apparently reduced* the error rate down to around 2 % in recent years, *and that in 2009 it rose to between 2-5 %;*

Or. en

Amendment 175
Jean-Pierre Audy

Motion for a resolution
Paragraph 51

Motion for a resolution

51. Welcomes the fact that *the Commission has succeeded in bringing* the error rate down to around 2 % in recent years;

Amendment

51. Welcomes the fact that the error rate *has been brought* down to around 2 % in recent years;

Or. fr

Amendment 176
Christofer Fjellner

Motion for a resolution
Paragraph 51

Motion for a resolution

51. Welcomes the fact that the Commission has succeeded in bringing the error rate down to around 2 % in recent years;

Amendment

51. Welcomes the fact that the Commission has succeeded in bringing the error rate down to around 2 % in recent years; *however, notes that the error rate increased slightly in 2009;*

Or. en

Amendment 177
Marta Andreasen

Motion for a resolution
Paragraph 52

Motion for a resolution

52. *Takes the view* that the *Court of Auditors' conclusions on the regularity of 2009 transactions do not call into question the overall trend in recent years;*

Amendment

52. *Calls upon the Commission to take steps to ensure* that the *reduction in the error rate becomes a trend that is maintained year -on-year so as to ensure that the irregularities cease;*

Or. en

Amendment 178
Christofer Fjellner

Motion for a resolution
Paragraph 55 a (new)

Motion for a resolution

Amendment

55a. Considers that the effectiveness of the spending areas as a whole, not just individual projects, must be evaluated on its overall trend of errors;

Or. en

Amendment 179
Marta Andreasen

Motion for a resolution
Paragraph 59

Motion for a resolution

Amendment

59. Notes the Court of Auditors' conclusion that the supervisory and control systems for Agriculture and natural resources were, at best, partially effective in ensuring the regularity of payments;

59. Notes the Court of Auditors' conclusion that **for the *sixteenth year in a row the*** supervisory and control systems for Agriculture and natural resources were, at best, partially effective in ensuring the regularity of payments;

Or. en

Amendment 180
Marta Andreasen

Motion for a resolution
Paragraph 61

Motion for a resolution

Amendment

61. Also notes that the Court of Auditors

61. Also notes ***with grave concern*** that the

found that the Annual Activity Report and the declaration given by the Director General for Agriculture provided only partially fair assessment of financial management in relation to the regularity of payments;

Court of Auditors found that the Annual Activity Report and the declaration given by the Director General for Agriculture provided only partially fair assessment of financial management in relation to the regularity of payments; ***notes that the two reservations expressed by the Director General merely concerned "expenditure for rural development measures under Axis 2 (improving the environment and the countryside) of the 2007-2013 programming period" and "serious deficiencies in the IACS in Bulgaria and Romania"¹***;

¹ *Annual Report of the Court of Auditors on the implementation of the budget concerning the financial year 2009, together with the institutions' replies (OJ C 303, 9.11.2010, p. 1).*

Or. en

Amendment 181
Jens Geier

Motion for a resolution
Paragraph 61 a (new)

Motion for a resolution

Amendment

61a. Deplores the fact that Member States' practice of defining used farmland independently results in substantial misallocation of area payments; expects the Commission's evaluation report to consider this practice and illustrate it with examples;

Or. de

Amendment 182
Marta Andreasen

Motion for a resolution
Paragraph 62 – indent 2

Motion for a resolution

– to ensure that all the IACS databases provide a reliable and full audit trail for all modifications made,

Amendment

– to ***take proactive measures to*** ensure that all the IACS databases provide a reliable and full audit trail for all modifications made, ***paying particular attention to those countries known to have a poor record,***

Or. en

Amendment 183

Monica Luisa Macovei

Motion for a resolution

Paragraph 62 a (new)

Motion for a resolution

62a. agrees with the Court of Auditors that the conformity clearance puts too much emphasis on flat-rate corrections and conformity adjustments that do not concern the final beneficiary;

Amendment

Or. en

Amendment 184

Ingeborg Gräßle

Motion for a resolution

Paragraph 62 – indent 4

Motion for a resolution

– to review and improve the guidelines as regards the work to be performed by certification bodies, in particular the work related to the validation of the Member States' control and inspection statistics,

Amendment

– to review and improve the guidelines as regards the work to be performed by certification bodies, in particular the work related to the validation of the Member States' control and inspection statistics, ***to provide Parliament with the number and an assessment of the soundness of the existing paying agencies,***

Amendment 185
Monika Hohlmeier

Motion for a resolution
Paragraph 62 – indent 4 a (new)

Motion for a resolution

Amendment

- further reducing bureaucracy and simplifying procedures and avoiding adverse effects on farmers arising from the plethora of rules, which in some cases conflict;

Or. de

Amendment 186
Jorgo Chatzimarkakis

Motion for a resolution
Paragraph 62 a (new)

Motion for a resolution

Amendment

62a. Is of the opinion that the tripartite meetings of the Court of Auditors, the Commission and national authorities, which proved important for the mutual understanding and judgment of problems in relation to the annual DAS exercises in the Cohesion policy area, should be extended to the policy area of agriculture and natural resources in order to facilitate a harmonised interpretation and application of the rules regarding the management and control of expenditure, as well as a coordinated approach between the Commission and the Court of Auditors;

Or. en

Amendment 187
Iliana Ivanova

Motion for a resolution
Paragraph 63 a (new)

Motion for a resolution

Amendment

63a. Recalls that the Member States co-finance the projects under Cohesion spending; notes that effective management and control systems are of interest to the Member States, who participate with national co-financing; asks the Commission to work decisively to improve and overcome temporary flaws in the management and control systems;

Or. en

Amendment 188
Iliana Ivanova

Motion for a resolution
Paragraph 64

Motion for a resolution

Amendment

64. Notes that the Court of Auditors estimates that the most likely error rate for the Cohesion policy area is above 5 %;

64. Notes that the Court of Auditors estimates that the most likely error rate for the Cohesion policy area is above 5 %;
notes that the frequency of errors continues to decrease for the third consecutive year;

Or. en

Amendment 189
Jan Olbrycht

Motion for a resolution
Paragraph 64

Motion for a resolution

64. Notes that the Court of Auditors estimates that the most likely error rate for the Cohesion policy area is above 5 %;

Amendment

64. Notes that the Court of Auditors estimates that the most likely error rate for the Cohesion policy area is above 5 %; ***however, further notes that the lower error limit for Cohesion decreased from 11 % in 2008 to 3 % in 2009;***

Or. en

Amendment 190

Iliana Ivanova

Motion for a resolution

Paragraph 64 a (new)

Motion for a resolution

Amendment

64a. Notes the improvement that meant that only 3 % of the expenditure certified to the Commission should not have been reimbursed, compared to 11 % for 2008; calls on the Commission to keep up this trend; underlines that it is a priority to further reduce the errors;

Or. en

Amendment 191

Christofer Fjellner

Motion for a resolution

Paragraph 64 a (new)

Motion for a resolution

Amendment

64a. Also notes that 36 % of payments to projects were affected by errors, and that this still is the area with the highest error rate;

Or. en

Amendment 192
Christofer Fjellner

Motion for a resolution
Paragraph 64 b (new)

Motion for a resolution

Amendment

64b. Considers that the spending areas themselves, not just individual projects, must be evaluated on the overall trend of errors;

Or. en

Amendment 193
Inés Ayala Sender

Motion for a resolution
Paragraph 65

Motion for a resolution

Amendment

65. Notes the complexity of the regulatory framework of Cohesion, requiring conformity with both national requirements and a variety of Union policies and rules, such as those relating to public procurement and State aid, the large number of authorities responsible for the implementation of Cohesion policy in the Member States and the even larger number of beneficiaries and recipients of Community support;

65. Notes the complexity of the regulatory framework of Cohesion, requiring conformity with both national requirements, ***including regional and local powers***, and a variety of Union policies and rules, such as those relating to public procurement and State aid, the large number of authorities responsible for the implementation of Cohesion policy in the Member States and the even larger number of beneficiaries and recipients of Community support;

Or. es

Amendment 194
Christofer Fjellner

Motion for a resolution
Paragraph 65 a (new)

Motion for a resolution

Amendment

65a. Considers that such complexity is an important issue to consider when considering improvements and simplifications;

Or. en

Amendment 195

Iliana Ivanova

Motion for a resolution

Paragraph 67

Motion for a resolution

Amendment

67. Notes that infringements of procurement procedures reveal a failure to complete the Union internal market **and that the reason for these irregularities could be a conflict of interest between the Union and the Members States;**

67. Notes that infringements of procurement procedures reveal a failure to complete the Union internal market;

Or. en

Amendment 196

Jan Olbrycht

Motion for a resolution

Paragraph 67

Motion for a resolution

Amendment

67. Notes that infringements of procurement procedures reveal a failure to complete the Union internal market and that the reason for these irregularities could be a conflict of interest between the Union and the Members States;

67. Notes that infringements of procurement procedures reveal a failure to complete the Union internal market and that the reason for these irregularities could be a conflict of interest between the Union and the Members States; **asks the Commission and the Court of Auditors to set up a platform for the consultation process on methodology used with regard**

*to the seriousness of the infringements
detected in public procurement domain;*

Or. en

Amendment 197
Monica Luisa Macovei

Motion for a resolution
Paragraph 68

Motion for a resolution

68. Further notes that diversity of interests will, without doubt, have an influence on the effective implementation of the Member States' control obligations in so far as Union expenditure *returns, at the same time*, national contributions to the Union budget;

Amendment

68. Further notes that diversity of interests will, without doubt, have an influence on the effective implementation of the Member States' control obligations in so far as Union expenditure *within the respective Member State and* national contributions to the Union budget *from the respective Member State are concerned;*

Or. en

Amendment 198
Iliana Ivanova

Motion for a resolution
Paragraph 68 a (new)

Motion for a resolution

68a. Asks the Commission to analyse the reasons for those infringement of public procurement rules and to cooperate decisively with the Member States to overcome the difficulties identified;

Or. en

Amendment 199
Monica Luisa Macovei

Motion for a resolution
Paragraph 68 a (new)

Motion for a resolution

Amendment

68a. Welcomes, in this regard, the Commission's Green Paper on the modernisation of EU public procurement policy - Towards a more efficient European Procurement Market; calls on Council and the Commission to finalise the adoption of the reform of the basic Union public procurement rules (Directives 2004/17/EC¹ and 2004/18/EC²) by 2012;

¹ OJ L 134, 30.4.2004, p. 1.

² OJ L 134, 30.4.2004, p. 114.

Or. en

Amendment 200
Iliana Ivanova

Motion for a resolution
Paragraph 71

Motion for a resolution

Amendment

71. Believes that this finding *seriously* questions the efficiency of a system in which the Member States hold the main responsibility for the accuracy of the declared expenditure;

71. Believes that this finding questions the efficiency of a system in which the Member States hold the main responsibility for the accuracy of the declared expenditure;

Or. en

Amendment 201
Iliana Ivanova

Motion for a resolution
Paragraph 72

Motion for a resolution

72. Recalls that management verifications are key controls to prevent irregularities, and **notes** that for 11 of the 16 OPs audited, the verifications carried out by managing authorities of the Member States were only partially compliant with the regulatory requirements;

Amendment

72. Recalls that management verifications are key controls to prevent irregularities, and **regrets** that for 11 of the 16 OPs audited, the verifications carried out by managing authorities of the Member States were only partially compliant with the regulatory requirements;

Or. en

Amendment 202
Inés Ayala Sender

Motion for a resolution
Paragraph 73

Motion for a resolution

73. Notes that, overall, the supervisory and control systems for the 2007-2013 programming period were only partially in compliance with the audited key provisions of the regulatory framework;

Amendment

(Does not affect English version.)

Or. es

Amendment 203
Inés Ayala Sender

Motion for a resolution
Paragraph 73 a (new)

Motion for a resolution

73a. Notes that final figures can only be established for those financial years that can be deemed to have been closed, and that the most recent financial year that can be deemed closed is 2004;

Amendment

Or. es

Amendment 204
Iliana Ivanova

Motion for a resolution
Paragraph 74

Motion for a resolution

74. Recalls that the Commission's role includes providing guidance to the Member States and developing good practices among national bodies; *believes that some* DGs *could* improve their performance in this respect;

Amendment

74. Recalls that the Commission's role includes providing guidance to the Member States and developing good practices among national bodies; *calls on all Commission* DGs *to further* improve their performance in this respect;

Or. en

Amendment 205
Christofer Fjellner

Motion for a resolution
Paragraph 74

Motion for a resolution

74. Recalls that the Commission's role includes providing guidance to the Member States and developing good practices among national bodies; believes that some DGs *could* improve their performance in this respect;

Amendment

74. Recalls that the Commission's role includes providing guidance to the Member States and developing good practices among national bodies; believes that some DGs *should* improve their performance in this respect;

Or. en

Amendment 206
Iliana Ivanova

Motion for a resolution
Paragraph 75

Motion for a resolution

75. Stresses that the Member States'

Amendment

75. Stresses that the Member States'

administrations are, to a high degree, stakeholders of policies they implement in shared management; emphasises in that respect that shared management between the Commission and the Member States depends upon an atmosphere of mutual respect and recognition between the administrations concerned; underlines that **such an** atmosphere, to a large degree, can be **created** in day-to-day management and resulting contacts between the Commission and the Member States' administrations;

administrations are, to a high degree, stakeholders of policies they implement in shared management; emphasises in that respect that shared management between the Commission and the Member States depends upon an atmosphere of mutual respect and recognition between the administrations concerned; underlines that **this** atmosphere, to a large degree, can be **further strengthened** in day-to-day management and resulting contacts between the Commission and the Member States' administrations;

Or. en

Amendment 207
Iliana Ivanova

Motion for a resolution
Paragraph 77 a (new)

Motion for a resolution

Amendment

77a. Requests the Commission to identify and spread best practices amongst the Member States in order to allow an increased absorption of funds and improved beneficiary cash-flow by amending and simplifying the Structural Funds implementing regulations at national level;

Or. en

Amendment 208
Iliana Ivanova

Motion for a resolution
Paragraph 77 b (new)

Motion for a resolution

Amendment

77b. Is worried that according to OLAF

there is growing evidence that in many cases the frauds in the Structural Funds are organised and planned and have not resulted from simple opportunity; calls on all stakeholders in the Member States and in the Union institutions to work together closely to deal with this phenomenon. (OLAF Annual report 2010, p.41);

Or. en

Amendment 209

Jens Geier

**Motion for a resolution
Paragraph 77 a (new)**

Motion for a resolution

Amendment

77a. Deplores the belated issuing of the Member States' annual summaries concerning the Structural Funds, on account of which it is impossible to obtain an adequate assurance of the regularity of the implementation of regional programmes; regards this as sufficient grounds to suspend payments from the EU Structural Funds to Member States;

Or. de

Amendment 210

Inés Ayala Sender

**Motion for a resolution
Paragraph 78**

Motion for a resolution

Amendment

78. Invites the Commission *to include in the Financial Regulation a request for mandatory NMDs issued and signed at ministerial level and duly audited by an independent auditor as a first vital step*

78. Invites the Commission, *in connection with the revision of the Financial Regulation, to look into the effectiveness of NMDs as incentives and/or deterrents and the advantages and improvements*

towards greater national accountability for Union expenditure; takes the view that *without introducing* this instrument the Commission *will not be able* to fulfil its duty to supervise the Member States and to ensure an effective functioning of the national management and control systems;

they could bring in terms of sound financial management; *considers that account should also be taken of the fact that for the period 2007-2013 major changes have been made to management and control systems and that the results produced need to be assessed with a view to making further improvements*; takes the view that *the introduction of* this instrument *should genuinely make it possible for* the Commission to fulfil its duty to supervise the Member States and to ensure an effective functioning of the national management and control systems;

Or. es

Amendment 211
Christofer Fjellner

Motion for a resolution
Paragraph 78

Motion for a resolution

78. Invites the Commission to include in the Financial Regulation a request for mandatory NMDs issued and signed at ministerial level and duly audited by an independent auditor as a first vital step towards greater national accountability for Union expenditure; takes the view that without introducing this instrument the Commission will not be able to fulfil its duty to supervise the Member States and to ensure an effective functioning of the national management and control systems;

Amendment

78. Invites the Commission to include in the Financial Regulation a request for mandatory NMDs issued and *preferably* signed at ministerial level and duly audited by an independent auditor as a first vital step towards greater national accountability for Union expenditure; takes the view that without introducing this instrument the Commission will not be able to fulfil its duty to supervise the Member States and to ensure an effective functioning of the national management and control systems;

Or. en

Amendment 212
Christofer Fjellner

Motion for a resolution
Paragraph 79

Motion for a resolution

Amendment

79. Draws attention to its Rules of Procedure, in particular to Annex VI, Article 6(3) thereof, according to which the President, on the basis of a report by the committee responsible for budgetary control, acting on behalf of Parliament, ‘may bring an action before the Court of Justice against the institution concerned, pursuant to Article 265 of the Treaty on the Functioning of the European Union, for failure to comply with the obligations deriving from the comments accompanying the discharge decision or the other resolutions concerning implementation of expenditure’; recalls, in addition, the need to ensure an efficient implementation of regular, tripartite meetings under the budgetary procedure as mentioned in Article 324 of the Treaty on the Functioning of the European Union

deleted

Or. en

Amendment 213
Cătălin Sorin Ivan

Motion for a resolution
Paragraph 79 a (new)

Motion for a resolution

Amendment

79a. Recalls the need to ensure efficient implementation of regular, tripartite meetings under the budgetary procedure provided for in Article 324 of the Treaty on the Functioning of the European Union;

Amendment 214
Ingeborg Gräble

Motion for a resolution
Paragraph 80 a (new)

Motion for a resolution

Amendment

80a. Calls on the Commission to provide Parliament with the number and an assessment of the soundness of the existing managing authorities;

Amendment 215
Monica Luisa Macovei

Motion for a resolution
Paragraph 84

Motion for a resolution

Amendment

84. Notes that the main source of error in this policy group remains the reimbursement of overstated personnel and indirect costs to research projects;

84. Notes that the main source of error in this policy group remains the reimbursement of overstated personnel and indirect costs to research projects; **further takes note of the increase in reservations concerning direct management (from 4 to 9) mainly as a result of complex eligibility criteria;**

Amendment 216
Christofer Fjellner

Motion for a resolution
Paragraph 84 a (new)

Motion for a resolution

Amendment

84a. Also notes, that in view of the particular importance of research and development for the Union economy, errors in this area are especially alarming;

Or. en

Amendment 217
Jean-Pierre Audy

Motion for a resolution
Paragraph 85

Motion for a resolution

Amendment

85. Recalls that FP6 beneficiaries' cost statements submitted for reimbursement shall be accompanied by an audit certificate issued by an independent auditor certifying that (s)he has reasonable assurance that the declared costs meet the eligibility requirements;

85. Recalls that FP6 beneficiaries' cost statements submitted for reimbursement shall be accompanied by an audit certificate issued by an independent auditor certifying that (s)he has reasonable assurance that the declared costs meet the eligibility requirements; ***draws attention to the fact that, by the Commission's own admission, the acceptability criteria adopted for obtaining certification are too restrictive;***

Or. fr

Amendment 218
Christofer Fjellner

Motion for a resolution
Paragraph 86

Motion for a resolution

Amendment

86. ***Notes*** that the Court of Auditors found errors in 43 % of the audited cost statements - both in 2009 as well as in

86. ***Is worried about the fact*** that the Court of Auditors found errors in 43 % of the audited cost statements - both in 2009 as

2008 - which had received an unqualified opinion from the certifying auditor before submission for reimbursement;

well as in 2008 - which had received an unqualified opinion from the certifying auditor before submission for reimbursement;

Or. en

Amendment 219
Christofer Fjellner

Motion for a resolution
Paragraph 87 a (new)

Motion for a resolution

Amendment

87a. Considers that public trust in the area of research, energy and transport is very important, since this area is anticipated to increase its share of the Union budget in the coming years;

Or. en

Amendment 220
Marta Andreasen

Motion for a resolution
Paragraph 88

Motion for a resolution

Amendment

88. Invites the Commission to ensure that the independent auditors who have incorrectly certified cost statements are made aware of the eligibility criteria for declared costs, to review the operation of the system for the certification of beneficiaries' costing methodologies, to reduce the backlog in recovering undue amounts paid and to impose sanctions where necessary, to further simplify the research funding rules and to ensure full accountability for the proper use of Union

88. Notes that there already exists extensive guidance on the audit requirements on FP7 for beneficiaries and external auditors extending to over 90 pages, and that this guidance has been revised several times, most recently in July 2010; invites the Commission to examine, in the light of the high error rate and the costs involved, whether certificates on the financial statements and certificates of methodology prepared by accountants engaged locally by beneficiaries who may

money;

have no experience of Union funding methods add any value to the FP7, and instructs the Commission to examine alternative arrangements;

Or. en

Amendment 221
Jean-Pierre Audy

Motion for a resolution
Paragraph 88

Motion for a resolution

88. Invites the Commission to ensure that the independent auditors who have incorrectly certified cost statements are made aware of the eligibility criteria for declared costs, to review the operation of the system for the certification of beneficiaries' costing methodologies, ***to reduce the backlog in recovering undue amounts paid and to impose sanctions where necessary***, to further simplify the research funding rules and to ensure full accountability for the proper use of Union money;

Amendment

88. Invites the Commission to ensure that the independent auditors who have incorrectly certified cost statements are made aware of the eligibility criteria for declared costs, to review the operation of the system for the certification of beneficiaries' costing methodologies, to further simplify the research funding rules and to ensure full accountability for the proper use of Union money;

Or. fr

Amendment 222
Christofer Fjellner

Motion for a resolution
Paragraph 88

Motion for a resolution

88. Invites the Commission to ensure that the independent auditors who have incorrectly certified cost statements are made aware of the eligibility criteria for declared costs, to review the operation of

Amendment

88. Invites the Commission to ensure that the independent auditors who have incorrectly certified cost statements are made aware of the eligibility criteria for declared costs ***and if applicable held***

the system for the certification of beneficiaries' costing methodologies, to reduce the backlog in recovering undue amounts paid and to impose sanctions where necessary, to further simplify the research funding rules and to ensure full accountability for the proper use of Union money;

accountable, to review the operation of the system for the certification of beneficiaries' costing methodologies, to reduce the backlog in recovering undue amounts paid and to impose sanctions where necessary, to further simplify the research funding rules and to ensure full accountability for the proper use of Union money;

Or. en

Amendment 223
Monika Hohlmeier

Motion for a resolution
Paragraph 88

Motion for a resolution

88. Invites the Commission to ensure that the independent auditors who have incorrectly certified cost statements are made aware of the eligibility criteria for declared costs, to review the operation of the system for the certification of beneficiaries' costing methodologies, to reduce the backlog in recovering undue amounts paid and to impose sanctions where necessary, to further simplify the research funding rules and to ensure full accountability for the proper use of Union money;

Amendment

88. Invites the Commission to ensure that the independent auditors who have incorrectly certified cost statements are made aware of the eligibility criteria for declared costs, to review the operation of the system for the certification of beneficiaries' costing methodologies, to reduce the backlog in recovering undue amounts paid and to impose sanctions where necessary, to further simplify the research funding rules, *to significantly improve access to research funding for SMEs* and to ensure full accountability for the proper use of Union money;

Or. de

Amendment 224
Jean-Pierre Audy

Motion for a resolution
Paragraph 88 a (new)

Motion for a resolution

Amendment

88a. Reiterates its call on the Commission to provide legal certainty by refraining from applying a stricter definition of the rules for participation retroactively and by refraining from asking recipients to recalculate financial statements already approved by Commission services, hence reducing the need for ex-post audits and retroactive corrections; asks the Commission rapidly to resolve prior situations arising from inspections in progress, acting with discernment and respect for the principles of sound financial management; recommends that disputes regarding such prior situations be resolved by agreement between all parties, based for example on an independent re-audit and/or with the intervention of an ad hoc independent mediator;

Or. fr

**Amendment 225
Monica Luisa Macovei**

**Motion for a resolution
Paragraph 88 a (new)**

Motion for a resolution

Amendment

88a. Welcomes the fact that the Commission has started to make use of its sanctions in the area of research (34 actions, EUR 514 330 received), nevertheless, supports the IAS conclusion that a strong fraud detection mechanism is needed;

Or. en

Amendment 226
Cătălin Sorin Ivan

Motion for a resolution
Paragraph 89

Motion for a resolution

Amendment

89. Further invites the Commission to ensure that the IAS exercises the same powers over the bodies set up by the Union having a legal personality and receiving contributions from the budget (Union Joint Undertakings) (as those which it exercises over Commission departments, in accordance with Article 185(3) of the Financial Regulation);

deleted

Or. en

Amendment 227
Marta Andreasen

Motion for a resolution
Paragraph 90

Motion for a resolution

Amendment

90. Believes that the FP8 should be based on a radical change of view including the introduction of a bonus system partially replacing the current upfront payment system and better access to venture capital in order to enhance efficiency;

deleted

Or. en

Amendment 228
Monica Luisa Macovei

Motion for a resolution
Paragraph 91

Motion for a resolution

91. Recalls that the majority of the expenditure in this policy area is subject to direct centralised management by Commission services either from Commission Headquarters or at the Union Delegations level ('European Union Delegations' after the entry into force of the Treaty on the Functioning of the European Union);

Amendment

91. Recalls that the majority of the expenditure in this policy area is subject to direct centralised management by Commission services either from Commission Headquarters or at the Union Delegations level ('European Union Delegations' after the entry into force of the Treaty on the Functioning of the European Union); ***further takes note of the increasing use of joint management in, for example, the Food Facility;***

Or. en

Amendment 229
Christofer Fjellner

Motion for a resolution
Paragraph 92 a (new)

Motion for a resolution

Amendment

92a. Considers that the effectiveness of the spending areas themselves, not just individual projects, must be evaluated on its overall trend of errors;

Or. en

Amendment 230
Iliana Ivanova

Motion for a resolution
Paragraph 94 a (new)

Motion for a resolution

Amendment

94a. Notes that the assessment of management and control systems in the candidate and potential candidate countries is an ongoing process carried

out within the framework set out by the roadmap for the decentralised management process for an Instrument for Pre-accession Assistance (IPA) that leads to the granting of management powers by the Commission to a specified component, programme or measure within the IPA;

Or. en

Amendment 231

Iliana Ivanova

**Motion for a resolution
Paragraph 94 b (new)**

Motion for a resolution

Amendment

94b. Asks the Commission to closely cooperate with candidate and potential candidate countries in order to effectively improve management and control systems, to promote best practices for fighting fraud, and to ensure that their practices are in conformity with all Union rules and standards;

Or. en

Amendment 232

Iliana Ivanova

**Motion for a resolution
Paragraph 94 c (new)**

Motion for a resolution

Amendment

94c. Deplores the fact that in some potential candidate countries appointments in the public administration in breach of the civil service law continue; regrets that the judiciary in many cases functions poorly; invites the Commission

to provide all potential candidate countries with the necessary know-how and institutional knowledge to efficiently fight corruption and continue the reforms needed;

Or. en

Amendment 233

Iliana Ivanova

Motion for a resolution

Paragraph 94 d (new)

Motion for a resolution

Amendment

94d. Is concerned by the high rejection rates in countries with decentralised implementation, i.e. where Union Delegations control procurement files ex-ante; underlines that national authorities in those countries seem to have difficulties in implementing decisive improvements which are necessary for waiving the Commission's ex-ante controls; invites the Commission and candidate countries to improve dialogue and ensure effective cooperation;

Or. en

Amendment 234

Iliana Ivanova

Motion for a resolution

Paragraph 94 e (new)

Motion for a resolution

Amendment

94e. Notes the Court of Auditors' Special Report No 12/2009 on the effectiveness of the Commission's projects in the area of Justice and Home Affairs for the Western Balkans;

Amendment 235
Iliana Ivanova

Motion for a resolution
Paragraph 94 f (new)

Motion for a resolution

Amendment

94f. Welcomes the Court of Auditors' positive assessment on the supervisory and control systems applied in the area of humanitarian aid; nevertheless, invites the Commission to give greater attention to and derive full benefit from the follow up of weaknesses revealed by its audits on implementing partners and monitoring the extent of the use of humanitarian procurement centres;

Or. en

Amendment 236
Ingeborg Gräble

Motion for a resolution
Paragraph 95

Motion for a resolution

Amendment

95. Invites DG RELEX to complete its ex-post control methodology and promptly address related recommendations made by the internal auditor;

95. Invites ***the successor of*** DG RELEX to complete its ex-post control methodology and promptly address related recommendations made by the internal auditor;

Or. en

Amendment 237
Monica Luisa Macovei

Motion for a resolution
Paragraph 97

Motion for a resolution

97. Invites DG ECHO to improve the assessments of proposals' documentation for humanitarian aid actions (such as the introduction of standardised evaluation reports);

Amendment

97. Invites DG ECHO to improve the assessments of proposals' documentation for humanitarian aid actions (such as the introduction of standardised evaluation reports) ***and to report on its experience with the implementation of the Food Facility in its Annual Activity Report for 2010;***

Or. en

Amendment 238
Christofer Fjellner

Motion for a resolution
Paragraph 97 a (new)

Motion for a resolution

97a. Notes that there could also be negative effects in providing foreign aid, such as when corrupt regimes in receiving countries mismanage funds, and that the work to prevent such effects must be given top priority;

Or. en

Amendment 239
Monica Luisa Macovei

Motion for a resolution
Paragraph 97 a (new)

Motion for a resolution

Amendment

97a. Welcomes the fact that the Commission spent EUR 396 000 000 between 2007 and 2010 to support accession candidates in their efforts to improve judicial systems and the fight against corruption as well as the progress made in this regard; nevertheless cautions against being too optimistic and asks the Commission to provide evidence that this money was spent efficiently and whether improved control structures actually lead to increased sanctions against corrupt actors, including in high-profile cases, whether laws are fully implemented, and whether reforms are sustained;

Or. en

Amendment 240
Monica Luisa Macovei

Motion for a resolution
Paragraph 97 b (new)

Motion for a resolution

Amendment

97b. Notes with concern the weaknesses identified by the Court of Auditors in the decentralised implementation system (DIS) in Croatia and Turkey; asks the Commission to report on all measures taken to address this problem and provide estimates of the amount of expenditure at risk;

Or. en

Amendment 241
Monica Luisa Macovei

Motion for a resolution
Paragraph 97 c (new)

Motion for a resolution

Amendment

97c. Asks the Commission, and in particular DG ELARG, to step up its efforts to deal with the final declarations for the PHARE programme, the CARDS programme, and the transition facility and to proceed with the closure of these programmes prudently and in a timely manner;

Or. en

Amendment 242
Monica Luisa Macovei

Motion for a resolution
Paragraph 97 d (new)

Motion for a resolution

Amendment

97d. Regrets the fact that a significant share of pre-accession aid is dealt with in chapters 3 (agriculture - EUR 254 000 000) and 4 (cohesion - EUR 65 000 000) of the Court of Auditors' annual report; is surprised that, unlike in previous years, the Court of Auditors' annual report does not contain information on audit visits per country for non-Union countries;

Or. en

Amendment 243
Monica Luisa Macovei

Motion for a resolution
Paragraph 97 e (new)

Motion for a resolution

Amendment

97e. Regrets the fact that DG REGIO did not undertake any audit missions to Croatia in 2009 despite there being major problems with the tendering process there;

Or. en

Amendment 244
Monica Luisa Macovei

Motion for a resolution
Paragraph 99 a (new)

Motion for a resolution

Amendment

99a. Asks the Court of Auditors to provide reasons why its transaction sampling for the external aid chapter delivered a comparably low error rate (13 %), a big share of non-quantifiable errors at the level of the Union Delegations and no evidence of accuracy or occurrence errors in an area that is, by its nature, at high risk of misuse of funds; asks the Commission, and in particular the Union Delegations, to provide a clear audit trail and all other information necessary to facilitate the Court of Auditors' analysis;

Or. en

Amendment 245
Christofer Fjellner

Motion for a resolution
Paragraph 100

Motion for a resolution

100. Welcomes the Commission's positive role in this area by providing guidance to the Member States and encourages the Commission to continue to spread good practice amongst national bodies;

Amendment

deleted

Or. en

Amendment 246
Ingeborg Gräßle

Motion for a resolution
Paragraph 106 a (new)

Motion for a resolution

106a. Recalls that the Parliament resolutions on discharge for the financial years 2007 and 2008 both call on the Commission to allow beneficiaries to use average personnel costs per cost centre and to refrain from requesting individual costs of persons actively involved in a specific research project; welcomes, in this regard, the Commission decision C(2011)0174 of 24 January 2011 on the three measures simplifying the implementation of Decision No 1982/2006/EC of the European Parliament and of the Council and Council Decision No 970/2006/Euratom;

Amendment

Or. en

Amendment 247
Christofer Fjellner

Motion for a resolution
Paragraph 109

Motion for a resolution

109. Notes with concern that the Court of Auditors continues to detect errors in payments for which an unqualified opinion has been issued by the approved auditor and that the Court of Auditors considers audit certification as only partially effective in identifying errors in the declared costs;

Amendment

109. Notes with concern ***and is worried*** that the Court of Auditors continues to detect errors in payments for which an unqualified opinion has been issued by the approved auditor and that the Court of Auditors considers audit certification as only partially effective in identifying errors in the declared costs;

Or. en

Amendment 248
Cătălin Sorin Ivan

Motion for a resolution
Paragraph 111 – indent 1

Motion for a resolution

– to encourage beneficiaries to submit their cost calculation methodology for ex-ante certification,

Amendment

deleted

Or. en

Amendment 249
Marta Andreasen

Motion for a resolution
Paragraph 111 – indent 1

Motion for a resolution

– to encourage beneficiaries to submit their cost calculation methodology for ex-ante certification,

Amendment

– to look at the existing arrangements for ex-ante verification, with a view to establishing how effective they are,

Amendment 250
Marta Andreasen

Motion for a resolution
Paragraph 111 – indent 1 a (new)

Motion for a resolution

Amendment

– to consider, in the light of experience, whether the use of certification by an external auditor appointed by the beneficiary is an effective control, and to look into alternative methods of verification,

Or. en

Amendment 251
Christofer Fjellner

Motion for a resolution
Paragraph 111 – indent 2

Motion for a resolution

Amendment

– to raise the certifying auditors' awareness of expenditure eligibility rules to improve the reliability of the audit certificates they issue,

– to raise the certifying auditors' awareness of expenditure eligibility rules to improve the reliability of the audit certificates they issue, ***and, if applicable, holding such auditors accountable,***

Or. en

Amendment 252
Cătălin Sorin Ivan

Motion for a resolution
Paragraph 112 – introductory part

Motion for a resolution

Amendment

112. Informs the European taxpayers that the reasons for postponement of the discharge for the financial year 2009 are as follows:

deleted

Or. en

Amendment 253
Christofer Fjellner

Motion for a resolution
Paragraph 112 – indent 7

Motion for a resolution

Amendment

– the Commission has not taken any serious steps to explain the need of the introduction of NMDs to the Member States despite many invitations to do so from Parliament,

– the Commission has not taken any serious steps to explain the need of the introduction of NMDs to the Member States despite many invitations to do so from Parliament, ***nor has it explained how such declarations should be carried out,***

Or. en

Amendment 254
Cătălin Sorin Ivan

Motion for a resolution
Paragraph 113 a (new)

Motion for a resolution

Amendment

113a. Calls on the Commission to present to Parliament's competent committee a plan presenting the actions that it intends to take regarding NMDs, the completion of the Commission's governance structure, Systematic interruption and suspension of payments as well as lifting of the measure and the improvement of the corrective mechanisms;

Amendment 255
Christofer Fjellner

Motion for a resolution
Paragraph 113 – point a – introductory part

Motion for a resolution

a) introduction of mandatory NMDs **duly** signed by the national finance minister according to the following steps:

Amendment

a) introduction of mandatory NMDs **preferably** signed by the national finance minister according to the following steps:

Amendment 256
Bastiaan Belder

Motion for a resolution
Paragraph 113 – point a – subpoint a.iii

Motion for a resolution

a.iii) the establishment of a roadmap **indicating the date at which** the Member States **shall** have completed the main steps in the process of introducing NMDs, **the date at which** complete, reliable and useful NMDs will be a condition for receiving Union funds as well as the date for introducing in the Financial Regulation mandatory NMDs ;

Amendment

a.iii) the establishment of a roadmap **which should ensure that** the Member States have completed the main steps in the process of introducing NMDs **within two years, and that** complete, reliable and useful NMDs will be a condition for receiving Union funds, as well as **setting** the date for introducing in the Financial Regulation mandatory NMDs;

Amendment 257
Esther de Lange, Gerben-Jan Gerbrandy

Motion for a resolution
Paragraph 113 – point a – subpoint a.iii

Motion for a resolution

a.iii) the establishment of a roadmap indicating the date at which the Member States shall have completed the main steps in the process of introducing NMDs, the date at which complete, reliable and **useful** NMDs will be a condition for receiving Union funds as well as the date for introducing in the Financial Regulation mandatory NMDs ;

Amendment

a.iii) the establishment of a roadmap indicating the date at which the Member States shall have completed the main steps in the process of introducing NMDs, the date at which complete, reliable, **useful** and **publicly available** NMDs will be a condition for receiving Union funds as well as the date for introducing in the Financial Regulation mandatory NMDs ;

Or. en

Amendment 258
Christofer Fjellner

Motion for a resolution
Paragraph 113 – point a – subpoint a.iii

Motion for a resolution

a.iii) the establishment of a roadmap **indicating the date at which the** Member States shall **have completed the main steps in the process of introducing NMDs, the date at which complete,** reliable and useful NMDs will be a condition for receiving Union funds as well as the date for introducing in the Financial Regulation mandatory NMDs;

Amendment

a.iii) the establishment of a roadmap **explaining how** Member States shall **deliver** reliable and useful NMDs;

Or. en

Amendment 259
Cătălin Sorin Ivan

Motion for a resolution
Paragraph 113 – point b – introductory part

Motion for a resolution

b) the completion of the Commission's

Amendment

b) the completion of the Commission's

governance structure by *ideally adding* the *signature of the responsible* Commissioner to the *Director-General's Annual Activity Report and ideally having the Synthesis Report - which also shall include a 'scoreboard' on the quality of controls per Member State and policy area - signed by the President of the European Commission,*

governance structure by *updating* the *Commission's 'internal instructions' with a view to disclosing explicitly that the Commissioner has been properly informed about the main issues in the draft Annual Activity Report of his/her Director-General, including the envisaged reservations,*

Or. en

Amendment 260
Bastiaan Belder

Motion for a resolution
Paragraph 113 – point b – introductory part

Motion for a resolution

b) the completion of the Commission's governance structure by *ideally* adding the signature of the responsible Commissioner to the Director-General's Annual Activity Report and *ideally* having the Synthesis Report - which also shall include a "scoreboard" on the quality of controls per Member State and policy area - signed by the President of the European Commission

Amendment

b) the completion of the Commission's governance structure by adding the signature of the responsible Commissioner to the Director-General's Annual Activity Report and having the Synthesis Report - which also shall include a "scoreboard" on the quality of controls per Member State and policy area - signed by the President of the European Commission

Or. nl

Amendment 261
Cătălin Sorin Ivan

Motion for a resolution
Paragraph 113 – point b – subpoint b.i – introductory part

Motion for a resolution

b.i) *by analogy with the call for establishment of NMDs at political level, in order to complete* the Commission's governance structure it may have to

Amendment

b.i) *to complete* the Commission's governance structure it may have to *pass through a process of* strengthening procedures to *permit* the College to adopt

undertake a strengthening *of* procedures to *allow* the College to adopt the Synthesis Report *and to allow* individual Commissioners' *involvement and participation in* the *preparation of the* Director-General's Annual Activity Report *which includes* the following measures applicable for the financial year 2010:

the Synthesis Report *as well as the* individual Commissioners' *information about* the Director-General's Annual Activity Report *including* the following measures applicable for the financial year 2010:

Or. en

Amendment 262
Cătălin Sorin Ivan

Motion for a resolution
Paragraph 113 – point b – subpoint b.i – indent 1

Motion for a resolution

– the transmission to Parliament's competent committee and publication of the minutes from the meeting at which the College adopts the Synthesis Report *in the presence of the Commission's Internal Auditor,*

Amendment

– the transmission to Parliament's competent committee and publication of the minutes from the meeting at which the College adopts the Synthesis Report,

Or. en

Amendment 263
Cătălin Sorin Ivan

Motion for a resolution
Paragraph 113 – point b – subpoint b.i – indent 2

Motion for a resolution

– the *transmission to Parliament's competent committee* of the *declaration from* the Director-General *about his meeting with* the *responsible* Commissioner *explaining clearly and completely* the *content of their deliberations on* the Annual Activity Reports *as well as any* reservations;

Amendment

– *an explicit mention in* the *Annual Activity Reports* of the *fact that* the Director-General *has informed* the Commissioner *about* the *main issues in* the *draft* Annual Activity Report, *including the envisaged* reservations;

Amendment 264
Cătălin Sorin Ivan

Motion for a resolution
Paragraph 113 – point b – subpoint b.ii

Motion for a resolution

b.ii) both the Director-General's Annual Activity Report as well as the College of Commissioners' Synthesis Report are important elements to allow the Commission to give account to the discharge authority; ***to bridge the gap between the Director-General's individual assurance declarations and the College's institutional assurance declaration, the Director-General's Annual Activity Report should ideally be co-signed by the competent Commissioner, and the Synthesis Report, which is adopted by the College of Commissioners, should ideally be signed by the President of the Commission or the Commissioner with responsibility for budgetary control matters, only in this way would Parliament get an overall 'institutional' assurance statement to accompany the 'departmental' assurance statements which are what Parliament receives under the current accountability structure;***

Amendment

b.ii) both the Director-General's Annual Activity Report as well as the College of Commissioners' Synthesis Report are important elements to allow the Commission to give account to the discharge authority;

Amendment 265
Bastiaan Belder

Motion for a resolution
Paragraph 113 – point b – subpoint b.ii

Motion for a resolution

b.ii) both the Director-General's Annual

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Amendment

b.ii) both the Director-General's Annual

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Activity Report as well as the College of Commissioners' Synthesis Report are important elements to allow the Commission to give account to the discharge authority; to bridge the gap between the Director-General's individual assurance declarations and the College's institutional assurance declaration, the Director-General's Annual Activity Report should *ideally* be co-signed by the competent Commissioner, and the Synthesis Report, which is adopted by the College of Commissioners, should *ideally* be signed by the President of the Commission or the Commissioner with responsibility for budgetary control matters, only in this way would Parliament get an overall 'institutional' assurance statement to accompany the 'departmental' assurance statements which are what Parliament receives under the current accountability structure;

Activity Report as well as the College of Commissioners' Synthesis Report are important elements to allow the Commission to give account to the discharge authority; to bridge the gap between the Director-General's individual assurance declarations and the College's institutional assurance declaration, the Director-General's Annual Activity Report should be co-signed by the competent Commissioner, and the Synthesis Report, which is adopted by the College of Commissioners, should be signed by the President of the Commission or the Commissioner with responsibility for budgetary control matters, only in this way would Parliament get an overall 'institutional' assurance statement to accompany the 'departmental' assurance statements which are what Parliament receives under the current accountability structure;

Or. nl

Amendment 266
Cătălin Sorin Ivan

Motion for a resolution
Paragraph 113 – point b – subpoint b.iii

Motion for a resolution

b.iii) *the addition of* these *signatures* should in no way dilute the direct responsibility of each Director-General or other authorising officers by delegation;

Amendment

b.iii) these *measures* should in no way dilute the direct responsibility of each Director-General or other authorising officers by delegation;

Or. en

Amendment 267
Cătălin Sorin Ivan

Motion for a resolution
Paragraph 113 – point c – introductory part

Motion for a resolution

c) *the introduction* of *automatic* interruption and automatic suspension of payments as soon as evidence suggests a significant deficiency in the functioning of management and control systems;

Amendment

c) *systematic activation* of interruption and automatic suspension of payments as soon as evidence suggests a significant deficiency in the functioning of *the Member States'* management and control systems;

Or. en

Amendment 268
Cătălin Sorin Ivan

Motion for a resolution
Paragraph 113 – point c – subpoint c.i – indent 2

Motion for a resolution

– a description of clear, unequivocal criteria applicable for all Directorates-General and leaving no room for interpretation of future interruptions/suspensions of payments as well as lifting interruptions/suspensions of payments *whereby an automatic mechanism without prior decision on the managerial or political level shall be created,*

Amendment

– a description of clear, unequivocal criteria applicable for all Directorates-General and leaving no room for interpretation of future interruptions/suspensions of payments as well as lifting interruptions/suspensions of payments,

Or. en

Amendment 269
Cătălin Sorin Ivan

Motion for a resolution
Paragraph 113 – point c – subpoint c.i – indent 3

Motion for a resolution

– *the* inclusion of the **automatic mechanism for** interruption and **lifting** of payments in the **Financial Regulation** and development of comprehensive guidelines for the Member States in order to help national authorities avoid misunderstandings and irregularities;

Amendment

– inclusion **in the Financial Regulation** of the **principle of systematic** interruption and **suspension** of payments **triggered by evidence of significant deficiencies** in the **functioning of the Member States' management and control systems and** development of comprehensive guidelines for the Member States in order to help national authorities avoid misunderstandings and irregularities;

Or. en

Amendment 270

Cătălin Sorin Ivan

Motion for a resolution

Paragraph 113 – point c – subpoint c.ii

Motion for a resolution

c.ii) the total financial corrections confirmed in 2009 for structural actions alone amount to EUR 7 719 000 000 (Annual Accounts of the European Union, Financial Year 2009, page 112); however, only EUR 5 387 000 000 (7 719 000 000 - 2 332 000 000) (page 103) was implemented and registered in the accounts; considers that the gap between the amounts to be corrected and the amounts actually corrected makes it necessary to **introduce an automatic suspension, without a decision of the Commission, of payments** as soon as evidence suggests a significant deficiency in the functioning of the management and control systems;

Amendment

c.ii) the total financial corrections confirmed in 2009 for structural actions alone amount to EUR 7 719 000 000 (Annual Accounts of the European Union, Financial Year 2009, page 112); however, only EUR 5 387 000 000 (7 719 000 000 - 2 332 000 000) (page 103) was implemented and registered in the accounts; considers that the gap between the amounts to be corrected and the amounts actually corrected makes it necessary to **ensure that the suspension of payment is systematic** as soon as evidence suggests a significant deficiency in the functioning of the management and control systems;

Or. en

Amendment 271
Christofer Fjellner

Motion for a resolution
Paragraph 113 – point d – subpoint d.i – indent 1

Motion for a resolution

– a clear, comprehensive and fully correct list of all financial corrections implemented since **1994** as well as information on whether incorrectly received payments have been recovered or replaced by other projects in which case a qualitative assessment of these replacement projects shall also be presented,

Amendment

– a clear, comprehensive and fully correct list of all financial corrections implemented since **2004** as well as information on whether incorrectly received payments have been recovered or replaced by other projects in which case a qualitative assessment of these replacement projects shall also be presented,

Or. en

Amendment 272
Christofer Fjellner

Motion for a resolution
Paragraph 113 – point f – introductory part

Motion for a resolution

f) the introduction of a new spending logic aimed at improving the quality of spending and ensuring that funds provided by European taxpayers are spent both correctly and wisely, including the following principles:

f.i) establishment of the Union budget on the basis of an examination of the proposed policies, the ‘delivery’ costs for the bodies involved and the beneficiaries and the objectives which could be achieved with the available funds;

f.ii) ensuring that schemes and programmes are realistic and as simple as possible;

f.iii) ensuring full and agreed accountability for spending;

Amendment

deleted

Amendment 273

Iliana Ivanova, Jean-Pierre Audy, Véronique Mathieu

Motion for a resolution

Subheading 18 a (new)

Motion for a resolution

Amendment

Reform of the current discharge procedure

Amendment 274

Iliana Ivanova, Jean-Pierre Audy, Véronique Mathieu

Motion for a resolution

Paragraph 114 a (new)

Motion for a resolution

Amendment

114a. Calls on the Commission to organise an interinstitutional discussion involving at the initial phase, at the highest level, representatives of the Council, of the Commission, of the Court of Auditors and of Parliament, and in the second phase representatives from the Member States, of national parliaments and supreme audit institutions, with a view to embarking on a comprehensive debate on the current discharge procedure system;

Amendment 275

Iliana Ivanova, Jean-Pierre Audy, Véronique Mathieu

Motion for a resolution

Paragraph 114 b (new)

Motion for a resolution

Amendment

114b. Calls on the Commission to put forward proposals for reducing the periods involved in the discharge process, so that the vote in plenary can be held in the year following the financial year under review; encourages the Court of Auditors and all institutions to shorten and strengthen the discharge procedure, making it more transparent and understandable to Union taxpayers;

Or. en

Amendment 276
Christofer Fjellner

Motion for a resolution
Paragraph 117 a (new)

Motion for a resolution

Amendment

117a. Welcomes that some Member States (namely Denmark, the Netherlands, the United Kingdom and Sweden) deliver national management declarations, but notes that they differ in quality and clarity;

Or. en

Amendment 277
Christofer Fjellner

Motion for a resolution
Paragraph 117 b (new)

Motion for a resolution

Amendment

117b. Considers the fact that by these Member States delivering national management declarations, it shows the

remaining Member States that it is feasible to do so;

Or. en

Amendment 278
Christofer Fjellner

Motion for a resolution
Paragraph 119 – introductory part

Motion for a resolution

119. Invites the Commission to present a formal proposal for the introduction of mandatory NMDs *duly* signed by the national finance minister according to the following steps:

Amendment

119. Invites the Commission to present a formal proposal for the introduction of mandatory NMDs *preferably* signed by the national finance minister according to the following steps:

Or. en

Amendment 279
Bastiaan Belder

Motion for a resolution
Paragraph 119 – indent 3

Motion for a resolution

– the establishment of a roadmap *indicating the date at which* the Member States *shall* have completed the main steps in the process of introducing NMDs, *the date at which* complete, reliable and useful NMDs will be a condition for receiving Union funds as well as the date in the Financial Regulation for introducing mandatory NMDs;

Amendment

the establishment of a roadmap *which should ensure that* the Member States have completed the main steps in the process of introducing NMDs *within two years, and that* complete, reliable and useful NMDs will be a condition for receiving Union funds, as well as *setting* the date for introducing in the Financial Regulation mandatory NMDs;

Or. nl

Amendment 280
Christofer Fjellner

Motion for a resolution
Paragraph 119 – indent 3

Motion for a resolution

– the establishment of a roadmap indicating ***the date at which the*** Member States shall ***have completed the main steps in the process of introducing NMDs, the date at which complete,*** reliable and useful ***NMDs will be a condition for receiving Union funds as well as the date in the Financial Regulation for introducing mandatory*** NMDs;

Amendment

– the establishment of a roadmap indicating ***how*** Member States shall ***deliver*** reliable and useful NMDs;

Or. en

Amendment 281
Jean-Pierre Audy

Motion for a resolution
Paragraph 119 – indent 3 a (new)

Motion for a resolution

Amendment

- proposes that the substance of the national declaration should comply with international auditing standards and should assist the audit by the Court of Auditors, drawing inspiration in particular from the declarations by authorities to which management power is delegated;

Or. fr

Amendment 282
Cătălin Sorin Ivan

Motion for a resolution
Paragraph 120

Motion for a resolution

120. Stresses that both the Director's-General Annual Activity Report as well as the College of Commissioners' Synthesis Report are important elements to allow the Commission to give account to the discharge authority; ***to bridge the gap between the Director-General's individual assurance declarations and the College's institutional assurance declaration, the Director-General's Annual Activity Report should ideally be co-signed by the competent Commissioner, and the Synthesis Report, which is adopted by the College of Commissioners, should ideally be signed by the President of the Commission or the Commissioner with responsibility for budgetary control matters, only in this way would Parliament get an overall 'institutional' assurance statement to accompany the 'departmental' assurance statements which are what Parliament receives under the current accountability structure;***

Amendment

120. Stresses that both the Director's-General Annual Activity Report as well as the College of Commissioners' Synthesis Report are important elements to allow the Commission to give account to the discharge authority;

Or. en

Amendment 283

Iliana Ivanova

Motion for a resolution

Paragraph 120

Motion for a resolution

120. Stresses that both the Director's-General Annual Activity Report as well as the College of Commissioners' Synthesis Report are important elements to allow the Commission to give account to the discharge authority; ***to bridge the gap between the Director-General's individual assurance declarations and the College's institutional assurance declaration, the***

Amendment

120. Stresses that both the Director's-General Annual Activity Report as well as the College of Commissioners' Synthesis Report are important elements to allow the Commission to give account to the discharge authority;

Director-General's Annual Activity Report should ideally be co-signed by the competent Commissioner, and the Synthesis Report, which is adopted by the College of Commissioners, should ideally be signed by the President of the Commission or the Commissioner with responsibility for budgetary control matters, only in this way would Parliament get an overall 'institutional' assurance statement to accompany the 'departmental' assurance statements which are what Parliament receives under the current accountability structure;

Or. en

(There is no need of this since the College discusses and adopts the Synthesis report which confirms the political responsibility of the Commissioners. Annual Activity Reports of the DGs are signed by the directors general who bear the administrative responsibility and the commissioner adopt their declarations, thus adopting the overall institutional and political responsibility. Even now if there is a problem the responsible commissioner could be held politically responsible, their signatures (of the commissioners) would just reconfirm their political responsibility.)

Amendment 284
Bastiaan Belder

Motion for a resolution
Paragraph 120

Motion for a resolution

120. Stresses that both the Director's-General Annual Activity Report as well as the College of Commissioners' Synthesis Report are important elements to allow the Commission to give account to the discharge authority; to bridge the gap between the Director-General's individual assurance declarations and the College's institutional assurance declaration, the Director-General's Annual Activity Report should *ideally* be co-signed by the competent Commissioner, and the Synthesis Report, which is adopted by the

Amendment

120. Stresses that both the Director's-General Annual Activity Report as well as the College of Commissioners' Synthesis Report are important elements to allow the Commission to give account to the discharge authority; to bridge the gap between the Director-General's individual assurance declarations and the College's institutional assurance declaration, the Director-General's Annual Activity Report should be co-signed by the competent Commissioner, and the Synthesis Report, which is adopted by the College of

College of Commissioners, should *ideally* be signed by the President of the Commission or the Commissioner with responsibility for budgetary control matters, only in this way would Parliament get an overall 'institutional' assurance statement to accompany the 'departmental' assurance statements which are what Parliament receives under the current accountability structure;

Commissioners, should be signed by the President of the Commission or the Commissioner with responsibility for budgetary control matters, only in this way would Parliament get an overall 'institutional' assurance statement to accompany the 'departmental' assurance statements which are what Parliament receives under the current accountability structure;

Or. nl

Amendment 285
Cătălin Sorin Ivan

Motion for a resolution
Paragraph 121

Motion for a resolution

Amendment

121. Underlines that the addition of these signatures should in no way dilute the direct responsibility of each Director-General or other authorising officers by delegation;

deleted

Or. en

Amendment 286
Iliana Ivanova

Motion for a resolution
Paragraph 121

Motion for a resolution

Amendment

121. Underlines that the addition of these signatures should in no way dilute the direct responsibility of each Director-General or other authorising officers by delegation;

deleted

Or. en

Amendment 287
Iliana Ivanova

Motion for a resolution
Paragraph 122

Motion for a resolution

Amendment

122. Invites the Commission by analogy with the call for the establishment of NMDs at political level to complete its governance structure by adding the signature of the responsible Commissioner to the Director-General's Annual Activity Report and by having the Synthesis Report - which also shall include a 'scoreboard' on the quality of controls per Member State and policy area - signed by the President of the European Commission;

deleted

Or. en

Amendment 288
Cătălin Sorin Ivan

Motion for a resolution
Paragraph 122

Motion for a resolution

Amendment

122. Invites the Commission by analogy with the call for the establishment of NMDs at political level to complete its governance structure by adding the signature of the responsible Commissioner to the Director-General's Annual Activity Report and by having the Synthesis Report - which also shall include a 'scoreboard' on the quality of controls per Member State and policy area - signed by the President of the European Commission;

122. Calls for the completion of the Commission's governance structures by updating the Commission's 'internal instructions' with a view to disclosing explicitly that the Commissioner has been properly informed about the main issues in the draft Annual Activity Report of his/her Director-General, including the envisaged reservations;

Amendment 289
Cătălin Sorin Ivan

Motion for a resolution
Paragraph 123 – indent 1

Motion for a resolution

– the transmission to Parliament's competent committee and publication of the minutes from the meeting at which the College adopts the Synthesis Report *in the presence of the Commission's Internal Auditor,*

Amendment

– the transmission to Parliament's competent committee and publication of the minutes from the meeting at which the College adopts the Synthesis Report,

Amendment 290
Cătălin Sorin Ivan

Motion for a resolution
Paragraph 123 – indent 2

Motion for a resolution

– the *transmission to Parliament's competent committee* of the *declaration from* the Director-General *about his meeting with* the *responsible* Commissioner *explaining clearly and completely the content of their deliberations on* the Annual Activity Reports *as well as any* reservations;

Amendment

– *an explicit mention in* the *Annual Activity Report* of the *fact that* the Director-General *has informed* the Commissioner *about* the *main issues in* the *draft* Annual Activity Report, *including the envisaged* reservations;

Amendment 291
Cătălin Sorin Ivan

Motion for a resolution
Paragraph 123a (new)

Motion for a resolution

Amendment

123a. Underlines that these measures should in no way dilute the direct responsibility of each Director-General or other authorising officers by delegation;

Or. en

Amendment 292
Cătălin Sorin Ivan

Motion for a resolution
Subheading 20

Motion for a resolution

Amendment

Automatic interruption and suspension of payments as well as lifting of the measure

Systematic activation of interruption and suspension of payments as well as lifting of the measure

Or. en

Amendment 293
Monica Luisa Macovei

Motion for a resolution
Paragraph 125

Motion for a resolution

Amendment

125. Invites the Commission to introduce a system of automatic interruption and automatic suspension of payments as soon as evidence suggests a significant deficiency in the functioning of management and control systems;

deleted

Or. en

Amendment 294

Iliana Ivanova

Motion for a resolution

Paragraph 125

Motion for a resolution

125. Invites the Commission to **introduce** a system of automatic interruption and automatic suspension of payments as soon as evidence suggests a significant deficiency in the functioning of management and control systems;

Amendment

125. Invites the Commission to **carefully analyse and consider introducing** a system of automatic interruption and automatic suspension of payments as soon as evidence suggests a significant deficiency in the functioning of management and control systems;

Or. en

Amendment 295

Cătălin Sorin Ivan

Motion for a resolution

Paragraph 125

Motion for a resolution

125. Invites the Commission to introduce a **system of automatic interruption and automatic suspension** of payments as soon as evidence suggests a significant deficiency in the functioning of management and control systems;

Amendment

125. Invites the Commission to introduce a **systematic activation of interruptions and suspensions** of payments as soon as evidence suggests a significant deficiency in the functioning of **Member States'** management and control systems;

Or. en

Amendment 296

Cătălin Sorin Ivan

Motion for a resolution

Paragraph 126 – introductory part

Motion for a resolution

126. Believes that the process leading up to the achievement of **automatic** interruption

Amendment

126. Believes that the process leading up to the achievement of **systematic** interruption

and *automatic* suspension of payments shall include:

and *systematic* suspension of payments shall include:

Or. en

Amendment 297
Cătălin Sorin Ivan

Motion for a resolution
Paragraph 126 – indent 2

Motion for a resolution

– a description of clear, unequivocal criteria applicable for all Directorates-General and leaving no room for interpretation of future interruptions/suspensions of payments as well as lifting interruptions/suspensions of payments *whereby an automatic mechanism without prior decision on the managerial or political level shall be created,*

Amendment

– a description of clear, unequivocal criteria applicable for all Directorates-General and leaving no room for interpretation of future interruptions/suspensions of payments as well as lifting interruptions/suspensions of payments,

Or. en

Amendment 298
Christofer Fjellner

Motion for a resolution
Paragraph 126 – indent 2

Motion for a resolution

– a description of clear, unequivocal criteria applicable for all Directorates-General *and leaving no room for interpretation* of future interruptions/suspensions of payments as well as lifting interruptions/suspensions of payments whereby an automatic mechanism without prior decision on *the managerial or* political level shall be created,

Amendment

– a description of clear, unequivocal criteria applicable for all Directorates-General of future interruptions/suspensions of payments as well as lifting interruptions/suspensions of payments whereby an automatic mechanism without prior decision on political level shall be created,

Amendment 299
Cătălin Sorin Ivan

Motion for a resolution
Paragraph 126 – indent 3

Motion for a resolution

– the inclusion of the *automatic mechanism for* interruption and *lifting* of payments in the *Financial Regulation* and the development of comprehensive guidelines for the Member States in order to help national authorities avoid misunderstandings and irregularities,

Amendment

– the inclusion *in the Financial Regulation* of the *principle of systematic* interruption and *suspension* of payments *triggered by evidence of significant deficiencies* in the *functioning of the Member States' management and control system and* the development of comprehensive guidelines for the Member States in order to help national authorities avoid misunderstandings and irregularities,

Or. en

Amendment 300
Iliana Ivanova

Motion for a resolution
Paragraph 127

Motion for a resolution

127. *Invites* the Commission *to* improve the corrective mechanisms ensuring that the financial consequences of incorrectly made payments are borne by the beneficiaries and not the taxpayers;

Amendment

127. *Insists that* the Commission improve the corrective mechanisms ensuring that the financial consequences of incorrectly made payments are borne by the beneficiaries and not the taxpayers;

Or. en

Amendment 301
Christofer Fjellner

Motion for a resolution
Paragraph 128 – indent 1

Motion for a resolution

– a clear, comprehensive and fully correct list of all financial corrections implemented since **1994**, as well as information on whether incorrectly received payments have been recovered or replaced by other projects, in which case a qualitative assessment of these replacement projects shall also be presented,

Amendment

– a clear, comprehensive and fully correct list of all financial corrections implemented since **2004**, as well as information on whether incorrectly received payments have been recovered or replaced by other projects, in which case a qualitative assessment of these replacement projects shall also be presented,

Or. en

Amendment 302
Monica Luisa Macovei

Motion for a resolution
Paragraph 128 – indent 2 a (new)

Motion for a resolution

Amendment

- an action plan on how to better integrate and reconcile the Court of Auditors' findings on annual error rates at the beneficiary level and the Commission's work on the follow-up of those findings as well as the financial corrections and recoveries made over the whole life-cycle of the different programmes up to the closure procedure and including the identification of payments that may be subject to further verification and clearance of accounts procedures and a better follow-up of the Member States' recovery efforts;

Or. en

Amendment 303
Monica Luisa Macovei

Motion for a resolution
Paragraph 129

Motion for a resolution

129. Invites the Commission to **appoint a ‘performance evaluator’ with** responsibility for the preparation of the evaluation report required in accordance with Article 318 of the Treaty on the Functioning of the European Union to be endorsed by the College of Commissioners **in order to establish a clear ‘ownership’** of this report;

Amendment

129. Invites the Commission to **establish clear** responsibility **and ownership** for the preparation of the evaluation report required in accordance with Article 318 of the Treaty on the Functioning of the European Union to be endorsed by the College of Commissioners **and to make sure that** this report **is fully integrated into the Commission's existing evaluation efforts, the performance measurements that are part of the activity-based management cycle, the internal audits, and the Court of Auditors' performance audit in the special reports;**

Or. en

Amendment 304
Jean-Pierre Audy

Motion for a resolution
Paragraph 132 – indent 3 a (new)

Motion for a resolution

- proposes that the Commission, in cooperation with the Court of Auditors, study a procedure with a view to obtaining an overall declaration of assurance for each Financial Perspective and, pending a legal basis to make such a procedure mandatory, that it apply it voluntarily;

Amendment

Or. fr