



EUROPEAN PARLIAMENT

2014 - 2019

Committee on Budgetary Control

2014/2077(DEC)

6.3.2015

AMENDMENTS

1 - 80

Draft report
Martina Dlabajová
(PE541.389v01-00)

on discharge in respect of the implementation of the budget of the eighth, ninth and tenth European Development Funds for the financial year 2013
(2014/2077(DEC))

AM\1053147EN.doc

PE549.349v02-00

Amendment 1

Ryszard Czarnecki, Richard Ashworth, Beata Gosiewska, Richard Sulík

Proposal for a decision 1

Paragraph 1

Proposal for a decision

1. ***Grants*** the Commission discharge in respect of the implementation of the budget of the eighth, ninth and tenth European Development Funds for the financial year 2013;

Amendment

1. ***Postpones*** the Commission discharge in respect of the implementation of the budget of the eighth, ninth and tenth European Development Funds for the financial year 2013;

Or. en

Amendment 2

Ryszard Czarnecki, Richard Ashworth, Beata Gosiewska, Richard Sulík

Proposal for a decision 2

Paragraph 2

Proposal for a decision

2. ***Approves*** the closure of the accounts of the eighth, ninth and tenth European Development Funds for the financial year 2013;

Amendment

2. ***Postpones*** the closure of the accounts of the eighth, ninth and tenth European Development Funds for the financial year 2013;

Or. en

Amendment 3

Rina Ronja Kari, Dennis de Jong

Motion for a resolution

Recital A a (new)

Motion for a resolution

Amendment

Aa. whereas the specific development policy objectives must be safeguarded under the EEAS; emphasises that other considerations such as trade policy and

foreign and security policy considerations should not cut across the Union's development priorities;

Or. en

Amendment 4
Monica Macovei

Motion for a resolution
Recital B

Motion for a resolution

B. whereas the European Development Funds (EDFs) are the Union's main financial instrument for providing development cooperation to the ACP States for which the Commission is accountable within the discharge procedure;

Amendment

B. whereas the European Development Funds (EDFs), ***funded by the Member States***, are the Union's main financial instrument for providing development cooperation to the ACP States for which the Commission is accountable within the discharge procedure;

Or. en

Amendment 5
Monica Macovei

Motion for a resolution
Recital B a (new)

Motion for a resolution

Amendment

Ba. whereas pre-financing instruments paid by the European Commission reached EUR 424 million and the operating revenue amounted to EUR 124 million for the financial year 2012;

Or. en

Amendment 6
Monica Macovei

Motion for a resolution
Recital C a (new)

Motion for a resolution

Amendment

Ca. whereas cooperation and coordination with other donors and international financial institutions is of paramount importance to avoid duplication, ensure aid, effectiveness and foster capacity building of development aid in the beneficiary countries; must be offered by the European Union in order to help fostering this progress only if the beneficiary state is able to demonstrate the above-mentioned criteria prior to the receival of the budget support assistance.

Or. en

Amendment 7
Monica Macovei

Motion for a resolution
Recital E

Motion for a resolution

Amendment

E. whereas the level and nature of the Union's engagement must be differentiated and conditional, depending on measurable progress in various fields such as democratisation, human rights, good governance, sustainable socio-economic development, the rule of law and the fight against corruption, *offering its assistance where needed to help foster this progress*;

E. whereas the level and nature of the Union's engagement must be differentiated and conditional, depending on measurable progress in various fields such as democratisation, human rights, good governance, sustainable socio-economic development, the rule of law, *transparency* and the fight against corruption;

Or. en

Amendment 8
Louis Aliot

Motion for a resolution
Recital H

Motion for a resolution

H. whereas the 'budgetisation' of the EDF, consisting of its incorporation and integration into the Union budget structure, remains a priority for Parliament in the long-term;

Amendment

deleted

Or. fr

Amendment 9
Iris Hoffmann

Motion for a resolution
Recital H

Motion for a resolution

H. whereas the 'budgetisation' of the EDF, consisting of its incorporation and integration into the Union budget structure, remains a priority for Parliament in the *long-term*;

Amendment

H. whereas the 'budgetisation' of the EDF, consisting of its incorporation and integration into the Union budget structure, remains a priority for Parliament; ***The inclusion of the EDF in the general budget would lead to greater financial security for recipient countries but also to improved policy coherence and democratic scrutiny.***

Or. en

Amendment 10
Igor Šoltes

Motion for a resolution
Recital I

Motion for a resolution

I. whereas *direct* budget support ***remains highly risky as money introduced into the general budget of the state/country cannot***

Amendment

I. whereas budget support ***requires close monitoring and policy dialogue between the EU and the partner country regarding***

be sufficiently monitored.

objectives, progress towards agreed results and performance indicators; whereas risks associated to budget support are subject to a systematic risk analysis and a risk mitigation strategy.

Or. en

Amendment 11

Rina Ronja Kari, Dennis de Jong

Motion for a resolution

Recital I

Motion for a resolution

I. whereas *direct* budget support *remains highly risky as money introduced into the general budget of the state/country cannot be sufficiently monitored.*

Amendment

I. whereas budget support *carries a considerable fiduciary risk and should be given only if it provides sufficient transparency and accountability;*

Or. en

Amendment 12

Iris Hoffmann

Motion for a resolution

Recital I

Motion for a resolution

I. whereas *direct* budget support *remains highly risky as money introduced into the general budget of the state/country cannot be sufficiently monitored.*

Amendment

I. Whereas budget support *requires close monitoring and policy dialogue between the EU and the partner countries regarding objectives, progress towards agreed results and performance indicators; whereas risks associated to budget support are subject to a systematic risk analysis and a risk mitigation strategy.*

Or. en

Amendment 13
Lars Adaktusson

Motion for a resolution
Recital I

Motion for a resolution

I. whereas *direct* budget support *remains highly risky as money introduced into the general budget of the state/country cannot be sufficiently monitored.*

Amendment

I. whereas budget support *requires close monitoring and policy dialogue between the EU and the partner country regarding objectives, progress towards agreed results and performance indicators; whereas risks associated to budget support are subject to a systematic risk analysis and a risk mitigation strategy.*

Or. en

Amendment 14
Martina Dlabajová

Motion for a resolution
Recital I

Motion for a resolution

I. whereas direct budget support *remains highly risky as money introduced into the general budget of the state/country cannot be sufficiently monitored.*

Amendment

I. whereas direct budget support *poses number of transparency, accountability, good financial management related challenges, it should be subject to regular systematic risk analysis and risk mitigation strategy.*

Or. en

Amendment 15
Inés Ayala Sender

Motion for a resolution
Recital I

Motion for a resolution

I. whereas *direct* budget support *remains highly risky as money introduced into the general budget of the state/country cannot be sufficiently monitored*.

Amendment

I. whereas budget support *requires close monitoring and policy dialogue between the EU and the partner country regarding objectives, progress towards agreed results and performance indicators; whereas risks associated to budget support are subject to a systematic risk analysis and a risk mitigation strategy*.

Or. en

Amendment 16
Derek Vaughan

Motion for a resolution
Recital I

Motion for a resolution

I. whereas *direct* budget support *remains highly risky as money introduced into the general budget of the state/country cannot be sufficiently monitored*.

Amendment

I. whereas budget support *requires close monitoring and policy dialogue between the EU and the partner country regarding objectives, progress towards agreed results and performance indicators; whereas risks associated to budget support are subject to a systematic risk analysis and a risk mitigation strategy*.

Or. en

Amendment 17
Claudia Schmidt

Motion for a resolution
Paragraph 6

Motion for a resolution

6. Expresses concern, however, about the Court of Auditors' assessment related to the legality and regularity of payments

Amendment

6. Expresses concern, however, about the Court of Auditors' assessment related to the legality and regularity of payments

underlying the accounts whereby the supervisory and control systems at EuropAid's Headquarters and Union delegations are partially effective in ensuring the legality and regularity of payments;

underlying the accounts whereby the supervisory and control systems at EuropAid's Headquarters and Union delegations are **only** partially effective in ensuring the legality and regularity of payments;

Or. en

Amendment 18
Iris Hoffmann

Motion for a resolution
Paragraph 7

Motion for a resolution

7. Regrets that the Court of Auditors' ***estimate that*** the most likely error rate for expenditure transactions from the Eighth, Ninth and Tenth EDFs is 3,4 %, which indicates a slight increase compared to 2012 (3 %) but still remains below the peak from 2011 (5,1 %);

Amendment

7. Regrets that ***according to*** the Court of Auditors' ***estimation*** the most likely error rate for expenditure transactions from the Eighth, Ninth and Tenth EDFs is 3,4 %, which indicates a slight increase compared to 2012 (3 %) but still remains below the peak from 2011 (5,1 %);

Or. en

Amendment 19
Zigmantas Bal ỹtis

Motion for a resolution
Paragraph 7 a (new)

Motion for a resolution

7a. Takes note that the Court's Annual Report concerning EDF activities for the financial year 2013 shows that the error rate has increased compared to the previous year and that this error rate is still too high; urges the Commission to work towards the agreed target of 2% error rate.

Amendment

Amendment 20
Anders Primdahl Vistisen

Motion for a resolution
Paragraph 10

Motion for a resolution

10. **Regrets the fact** that despite the corrective action plan which was set up in May 2013, the typology of errors identified is, to a large extent, similar to previous years, namely a lack of supporting documents, non-compliance by beneficiaries with procurement provisions and ineligible expenditure; observes that these errors were also related to transactions linked to the following activities (i) programme estimates, (ii) grants and (iii) contribution agreements between the Commission and international organisations;

Amendment

10. **Believes it is unacceptable**, that despite the corrective action plan which was set up in May 2013, the typology of errors identified is, to a large extent, similar to previous years, namely a lack of supporting documents, non-compliance by beneficiaries with procurement provisions and ineligible expenditure; observes that these errors were also related to transactions linked to the following activities (i) programme estimates, (ii) grants and (iii) contribution agreements between the Commission and international organisations;

Or. en

Amendment 21
Anders Primdahl Vistisen

Motion for a resolution
Paragraph 11

Motion for a resolution

11. **Calls on** the Commission to intensify its efforts in these specific areas of cooperation by refining the existing corrective action plan which was set up, especially when quantifiable errors point to shortcomings in the checks by international organisations on compliance with contractual provisions as a part of the general effort to improve the risk

Amendment

11. **Urges** the Commission to intensify its efforts in these specific areas of cooperation by refining the existing corrective action plan which was set up, especially when quantifiable errors point to shortcomings in the checks by international organisations on compliance with contractual provisions as a part of the general effort to improve the risk

management methods and overall
controlling and management systems;

management methods and overall
controlling and management systems;

Or. en

Amendment 22
Claudia Schmidt

Motion for a resolution
Paragraph 13

Motion for a resolution

13. *Notes with concern* that ex ante checks carried out before the project payments transactions are *carried on* still present weaknesses according to the Court's evaluation;

Amendment

13. *Is deeply concerned* that ex ante checks carried out before the project payments transactions are *executed* still present *significant* weaknesses according to the Court's evaluation;

Or. en

Amendment 23
Claudia Schmidt

Motion for a resolution
Paragraph 16

Motion for a resolution

16. Is worried by the recurring issue that *some* errors concerning final claims have been found, despite external audits and expenditure verifications;

Amendment

16. Is worried by the recurring issue that errors concerning final claims have been *continuously* found, despite external audits and expenditure verifications;

Or. en

Amendment 24
Claudia Schmidt

Motion for a resolution
Paragraph 18

Motion for a resolution

18. Draws attention, ***in light of the increased focus on the performance of Union aid***, to the fact that Sub-Saharan Africa is the region ***which is*** lagging behind the most with regard to the Millennium Development Goals (MDGs) and is the only region worldwide where, according to projections, poverty will most probably not be halved by 2015; is concerned that declining levels of Official Development Assistance (ODA) for social services over the past few years, particularly in the education and ***reproductive health sectors***, threaten to reverse progress on human capital development;

Amendment

18. Draws attention to the fact that Sub-Saharan Africa is the region lagging behind the most with regard to the Millennium Development Goals (MDGs) and is the only region worldwide where, according to projections, poverty will most probably not be halved by 2015; is concerned that declining levels of Official Development Assistance (ODA) for social services over the past few years, particularly in the education and health ***sector***, threaten to reverse progress on human capital development;

Or. en

Amendment 25
Claudia Schmidt

Motion for a resolution
Paragraph 19

Motion for a resolution

19. ***Concludes that an intensification of efforts is needed in order to accelerate the achievement of the MDGs in Africa by the target date of 2015***; welcomes the fact that the EDFs, ***which are the main instrument for providing Union aid for development cooperation to the ACP States***, accounted for as much as 45 % of the total value of new contracts concluded by the Commission's Directorate-General for Development and Cooperation (DG DEVCO) in 2013;

Amendment

19. Welcomes the fact that the EDFs accounted for as much as 45 % of the total value of new contracts concluded by the Commission's Directorate-General for Development and Cooperation (DG DEVCO) in 2013;

Or. en

Amendment 26
Iris Hoffmann

Motion for a resolution
Paragraph 19

Motion for a resolution

19. Concludes that an intensification of efforts is needed in order to accelerate the achievement of the MDGs in Africa by the target date of 2015; welcomes the fact that the EDFs, which are the main instrument for providing Union aid for development cooperation to the ACP States, accounted for as much as 45 % of the total value of new contracts concluded by the Commission's Directorate-General for Development and Cooperation (DG DEVCO) in 2013;

Amendment

19. Concludes that an intensification of efforts is needed in order to accelerate the achievement of the MDGs in Africa by the target date of 2015; ***calls on the Commission to take the Post-2015 Development Agenda and the negotiations on the Sustainable Developments Goals (SDG) once adopted into account as a basis for the CoA performance audit;*** welcomes the fact that the EDFs, which are the main instrument for providing Union aid for development cooperation to the ACP States, accounted for as much as 45 % of the total value of new contracts concluded by the Commission's Directorate-General for Development and Cooperation (DG DEVCO) in 2013;

Or. en

Amendment 27
Iris Hoffmann

Motion for a resolution
Paragraph 20

Motion for a resolution

20. Notes that agreement was found in 2013 on the establishment of the 11th EDF with a total value of close to EUR 27 billion (in 2011 prices), ***thus*** effectively freezing funds at the level of the 10th EDF, rather than increasing them by 13 % as the Commission had proposed, despite the Union's standing commitment to increase development financing in the coming years;

Amendment

20. Notes that agreement was found in 2013 on the establishment of the 11th EDF with a total value of close to EUR 27 billion (in 2011 prices), ***however regrets that this is*** effectively freezing funds at the level of the 10th EDF, rather than increasing them by 13 % as the Commission had proposed, despite the Union's standing commitment to increase development financing in the coming

years; ***Calls on the Member States to follow the Commission's recommendation concerning increasing the contribution of the fund.***

Or. en

Amendment 28
Claudia Schmidt

Motion for a resolution
Paragraph 24

Motion for a resolution

24. ***Considers*** the introduction of the measurement study on the residual error rate on closed transactions ***a good practice*** example of the DG DEVCO management environment;

Amendment

24. ***Welcomes*** the introduction of the measurement study on the residual error rate on closed transactions ***as an*** example of the DG DEVCO management environment ***in action***;

Or. en

Amendment 29
Petri Sarvamaa

Motion for a resolution
Paragraph 25

Motion for a resolution

25. Notes that on the basis of the second study in 2013, the error rate was estimated by DEVCO at 3,35 % (equal to about EUR 228.55 million) compared to the 3,4 % estimated by the Court of Auditors; notes that the main causes identified are the absence of satisfactory documentation provided by beneficiary organisations, errors due to the insufficient evidence available to check the regulatory of transactions, non-compliance with public procurement procedures and unrecovered and uncorrected amounts;

Amendment

25. Notes that on the basis of the second study in 2013, the error rate was estimated by DEVCO at 3,35 % (equal to about EUR 228.55 million) compared to the 3,4 % estimated by the Court of Auditors; notes ***with concern*** that the main causes identified are the absence of satisfactory documentation provided by beneficiary organisations, errors due to the insufficient evidence available to check the regulatory of transactions, non-compliance with public procurement procedures and unrecovered and uncorrected amounts;

Amendment 30
Claudia Schmidt

Motion for a resolution
Paragraph 29

Motion for a resolution

29. Welcomes the inclusion of the overview of all costs in the annual activity report, including control *costs*;

Amendment

29. Welcomes the inclusion of the overview of all costs in the annual activity report, including *the cost of administrative expenditure as well as the cost of control and monitoring systems*;

Amendment 31
Claudia Schmidt

Motion for a resolution
Paragraph 31

Motion for a resolution

31. *Follows* with interest the implementation of the Commission's new budget support approach; notes that in 2013 a total of EUR 660 million was allocated to new budget support operations in Africa, used in part to implement the 'MDG initiative' to support those countries that were lagging behind in important sectors such as health, water, sanitation, food security and nutrition;

Amendment

31. *Acknowledges* with interest the implementation of the Commission's new budget support approach; notes that in 2013 a total of EUR 660 million was allocated to new budget support operations in Africa, used in part to implement the 'MDG initiative' to support those countries that were lagging behind in important sectors such as health, water, sanitation, food security and nutrition;

Amendment 32
Iris Hoffmann

Motion for a resolution
Paragraph 31

Motion for a resolution

31. ***Follows with interest*** the implementation of the Commission's new budget support approach; notes that in 2013 a total of EUR 660 million was allocated to new budget support operations in Africa, used in part to implement the 'MDG initiative' to support those countries that were lagging behind in important sectors such as health, water, sanitation, food security and nutrition;

Amendment

31. ***Welcomes*** the implementation of the Commission's new budget support approach; notes that in 2013 a total of EUR 660 million was allocated to new budget support operations in Africa, used in part to implement the 'MDG initiative' to support those countries that were lagging behind in important sectors such as health, water, sanitation, food security and nutrition;

Or. en

Amendment 33
Claudia Schmidt

Motion for a resolution
Paragraph 32

Motion for a resolution

32. Considering the ***rationale and*** aim of budget support, with contributions directly transferred to a recipient countries' general budget or to a budget devoted to a specific general policy or objective, insists that the budget support respects and strictly links the general eligibility conditions with ***effective*** progress achieved by partner countries, in particular in public finance management ***in order to reduce the risk related to regularity and fiduciary risk***;

Amendment

32. Considering the aim of budget support, with contributions directly transferred to a recipient countries' general budget or to a budget devoted to a specific general policy or objective, insists that the budget support respects and strictly links the general eligibility conditions with ***substantial*** progress achieved by partner countries, in particular in public finance management; ***would welcome the development of binding key performance indicators (KPI) in an attempt at risk reduction***;

Or. en

Amendment 34
Marco Valli

Motion for a resolution
Paragraph 32 a (new)

Motion for a resolution

Amendment

32a. Draws attention to the need to support the fight against fraud and corruption in all the areas of government covered by the Union's cooperation strategy; emphasises that the risk of resources being diverted remains high and that it is the areas in which public funds are managed which offer scope for corruption and fraud;

Or. it

Amendment 35
Claudia Schmidt

Motion for a resolution
Paragraph 33

Motion for a resolution

Amendment

33. Recalls that robust and **objectively** verifiable **conditions for any continuing budget support programmes** have to be applied **with a steadily attention to be given, both on the use of** the differentiation principle to avoid **relaxed** interpretation of budget support disbursement conditionality **and on** the support **to** anti-corruption mechanisms as corruption **seems to be the key issue, which may** affect the Commission's reputation and **reduce** the effectiveness **of the** support programmes;

33. Reiterates that robust and verifiable **key performance indicators** have to be applied **to any continued budget support programmes; underlines that focus should be put on** the differentiation principle to avoid **a widened** interpretation of budget support disbursement conditionality; **stresses that there is continued need for** the support **of** anti-corruption mechanisms as corruption **might** affect the Commission's reputation and **undermine** the effectiveness **and credibility of budget** support programmes;

Or. en

Amendment 36
Iris Hoffmann

Motion for a resolution
Paragraph 33

Motion for a resolution

33. Recalls that robust and objectively verifiable conditions for any continuing budget support programmes have to be applied with a steadily attention to be given, ***both*** on the use of the differentiation principle to avoid relaxed interpretation of budget support disbursement conditionality ***and on the*** support ***to*** anti-corruption mechanisms as corruption seems to be the key ***issue***, which ***may affect the Commission's reputation and reduce the effectiveness of the support programmes;***

Amendment

33. Recalls that robust and objectively verifiable conditions for any continuing budget support programmes have to be applied with a steadily attention to be given on the use of the differentiation principle to avoid relaxed interpretation of budget support disbursement conditionality; ***requests a strong support of*** anti-corruption mechanisms as corruption seems to be ***one of*** the key ***issues***, which ***reduces the effectiveness of the support programmes and thus leads to lack of*** effectiveness of ***European development cooperation; stresses therefore to strengthen the cooperation for good governance measures and the enforcement of incentives against corruption.***

Or. en

Amendment 37
Marco Valli

Motion for a resolution
Paragraph 33

Motion for a resolution

33. Recalls that robust and objectively verifiable conditions for any continuing budget support programmes have to be applied with a steadily attention to be given, both on the use of the differentiation principle to avoid relaxed interpretation of budget support disbursement conditionality and on the support to anti-corruption mechanisms as corruption seems to be the

Amendment

33. Recalls that robust and objectively verifiable conditions for any continuing budget support programmes have to be applied with a steadily attention to be given, both on the use of the differentiation principle to avoid relaxed interpretation of budget support disbursement conditionality and on the support to anti-corruption mechanisms as corruption seems to be the

key issue, which may affect the Commission's reputation and reduce the effectiveness of the support programmes;

key issue, which may affect the Commission's reputation and reduce the effectiveness of the support programmes; *criticises the fact that the funds made available by the Union are ultimately combined with the partner country's own budget resources and that as a result the EU funds cannot be traced; calls for detailed reports to be published on the way funds are used, in order to increase transparency and ensure that the monies made available by the EU are more readily traceable;*

Or. it

Amendment 38
Monica Macovei

Motion for a resolution
Paragraph 33 a (new)

Motion for a resolution

Amendment

33a. Welcomes the Commission's greater focus on the fight against fraud and corruption in particular when assessing the Public Financial Management eligibility criteria in terms of budget support; notes in this respect that corruption and fraud constitute one of the five risk categories identified by the Commission as part of its Risk Management framework developed for budget support programmes; insists that existing reporting on corruption and fraud levels must be taken into account before granting any budget support programme; insists furthermore that an independent national audit body must be an ultimate precondition for granting budget support;

Or. en

Amendment 39
Claudia Schmidt

Motion for a resolution
Paragraph 34

Motion for a resolution

34. Invites the Court, in this context, to progressively elaborate more on the issue of corruption and to try to quantify and indicate the degree of corruption in its special reports;

Amendment

34. Invites the Court, in this context, to progressively elaborate more on the issue of corruption and to try to quantify and indicate the degree of corruption in its special reports *as well as in the Court of Auditor's Annual Activity Report*;

Or. en

Amendment 40
Claudia Schmidt

Motion for a resolution
Paragraph 35

Motion for a resolution

35. Demands *as regards* sectorial budget support, that the sectorial conditionality matrix *to* be systematically used *or* reinforced *to define* adequate benchmarks for *the* Union intervention;

Amendment

35. Demands, *regarding* sectorial budget support, that the sectorial conditionality matrix be systematically used *and* reinforced *and that* adequate benchmarks for Union intervention *be defined; would welcome if, gradually, all general budget support programmes were turned into sectorial budget support programmes to increase the level of control and accountability in order to further protect the financial interest of the European Union*;

Or. en

Amendment 41
Claudia Schmidt

Motion for a resolution
Paragraph 36

Motion for a resolution

36. Emphasises the importance of ensuring an appropriate policy dialogue ***based on an incentive-based approach and*** a continuous monitoring of sector reforms and programmes measuring performance and the sustainability of the results via the Commission's ***IT-based*** financial management systems for ***implementing*** budget support in partner countries;

Amendment

36. Emphasises the importance of ensuring an appropriate ***incentive-based*** policy dialogue, a continuous monitoring of sector reforms and programmes measuring ***the*** performance and the sustainability of the results via the Commission's financial management systems for ***the implementation of*** budget support in partner countries;

Or. en

Amendment 42
Claudia Schmidt

Motion for a resolution
Paragraph 37

Motion for a resolution

37. Is of the opinion that the Commission has to strongly support the development of parliamentary control ***and*** oversight bodies ***and capabilities*** in beneficiary countries;

Amendment

37. Is of the opinion that the Commission has to strongly support the development of parliamentary control, oversight bodies, ***and competence*** in beneficiary countries, ***also by continuously providing technical assistance***;

Or. en

Amendment 43
Rina Ronja Kari, Dennis de Jong

Motion for a resolution
Paragraph 37

Motion for a resolution

37. Is of the opinion that the Commission has to strongly support the development of

Amendment

37. Is of the opinion that the Commission has to strongly support the development of

parliamentary control and oversight bodies
and capabilities in beneficiary countries;

parliamentary control and oversight bodies
and capabilities in beneficiary countries;
***insists that an independent national audit
body must be a condition for granting
budget support;***

Or. en

Amendment 44

Iris Hoffmann

Motion for a resolution

Paragraph 37

Motion for a resolution

37. ***Is of the opinion that*** the Commission
has to strongly support the development of
parliamentary control and oversight bodies
and capabilities in beneficiary countries;

Amendment

37. ***Calls on*** the Commission has to
strongly support the development of
parliamentary control and oversight bodies
and capabilities in beneficiary countries;

Or. en

Amendment 45

Claudia Schmidt

Motion for a resolution

Paragraph 38

Motion for a resolution

38. ***Welcomes*** the Commission's ability to
stop transfers of funds ***in*** recipient
countries when ***macro-economic
conditions*** are not met;

Amendment

38. ***Strongly supports*** the Commission's
ability to stop transfers of funds ***to***
recipient countries when ***ex-ante
conditionality*** are not met;

Or. en

Amendment 46

Marco Valli

Motion for a resolution
Paragraph 38

Motion for a resolution

38. Welcomes the Commission's ability to stop transfers of funds in recipient countries when macro-economic conditions are not met;

Amendment

38. Welcomes the Commission's ability to stop transfers of funds in recipient countries when macro-economic conditions are not met; ***calls on the Commission to block the transfer of funds to countries which have high levels of corruption and which fail to implement policies designed to combat that phenomenon;***

Or. it

Amendment 47
Iris Hoffmann

Motion for a resolution
Paragraph 38

Motion for a resolution

38. Welcomes the Commission's ability to stop transfers of funds in recipient countries when macro-economic conditions are not met;

Amendment

38. Welcomes the Commission's ability to stop transfers of funds in recipient countries when ***among others the required*** macro-economic conditions are not met;

Or. en

Amendment 48
Claudia Schmidt

Motion for a resolution
Paragraph 39

Motion for a resolution

39. ***Believes that*** during the new parliamentary term, ***a further step forwards defining an ever better way of exchanging*** information with the World Bank and United Nations (UN) institutions ***has to be***

Amendment

39. ***Suggests that,*** during the new parliamentary term, further ***steps towards a better exchange of*** information with the World Bank and United Nations (UN) institutions ***should be found to optimize***

taken in order to deepen the reciprocal trust;

the cooperation;

Or. en

Amendment 49
Claudia Schmidt

Motion for a resolution
Paragraph 43

Motion for a resolution

43. Calls for **Union** visibility to be respected in multi-donor initiatives when Union funding is **at stake**;

Amendment

43. Calls for **the** visibility **of Union funding** to be **strongly** respected in multi-donor initiatives, **particularly** when Union funding is **disbursed in a risky environment**;

Or. en

Amendment 50
Claudia Schmidt

Motion for a resolution
Paragraph 46

Motion for a resolution

46. Requests that further clarification be swiftly provided on **the use of** funds pooling (including trust funds) and related risks **in terms of** regularity of transactions, namely when the Commission's financial contributions to multi-donor projects are pooled with funds **originating** from other **international** donors, without being earmarked for a specific identifiable items of eligible expenditure;

Amendment

46. Requests that further clarification be swiftly provided on funds pooling (including trust funds) and related risks **regarding the** regularity of transactions, namely when the Commission's financial contributions to multi-donor projects are pooled with funds from other donors, without being earmarked for a specific identifiable items of eligible expenditure;

Or. en

Amendment 51
Claudia Schmidt

Motion for a resolution
Paragraph 47

Motion for a resolution

47. Requests to be informed about the preliminary survey of controls and management systems performed by the Commission on other associated international organisations *and* on the level of comparability and consistency of *their* existing systems *in this particular situation*;

Amendment

47. Requests to be informed about the preliminary survey of controls and management systems performed by the Commission on other associated international organisations; *further requests information* on the level of comparability and consistency of *the already* existing systems;

Or. en

Amendment 52
Claudia Schmidt

Motion for a resolution
Paragraph 49

Motion for a resolution

49. *Believes* that the investment facility of the European Investment Bank (EIB) should be subject to *Parliament's* discharge as the investment facility is *contributed to* by Union tax payers *and its operations are managed by the EIB on behalf of the Union*; ;

Amendment

49. *Reiterates* that the Investment Facility *managed by* the European Investment Bank (EIB) *on behalf of the Union* should *also* be subject to *Parliament's* discharge *procedure* as the investment facility is *financed* by Union tax payers' *money*;

Or. en

Amendment 53
Iris Hoffmann

Motion for a resolution
Paragraph 49

Motion for a resolution

49. Believes that the investment facility of the European Investment Bank (EIB) should be subject to Parliament's discharge as the investment facility is contributed to by Union tax payers and its operations are managed by the EIB on behalf of the Union; ;

Amendment

49. **Strongly** believes that the investment facility of the European Investment Bank (EIB) should be subject to Parliament's discharge as the investment facility is contributed to by Union tax payers and its operations are managed by the EIB on behalf of the Union; ;

Or. en

Amendment 54
Petri Sarvamaa

Motion for a resolution
Paragraph 49

Motion for a resolution

49. Believes that the investment facility of the European Investment Bank (EIB) **should** be subject to Parliament's discharge as the investment facility is contributed to by Union tax payers and its operations are managed by the EIB on behalf of the Union; ;

Amendment

49. Believes that the investment facility of the European Investment Bank (EIB) **could** be subject to Parliament's discharge as the investment facility is contributed to by Union tax payers and its operations are managed by the EIB on behalf of the Union; ;

Or. en

Amendment 55
Claudia Schmidt

Motion for a resolution
Paragraph 50

Motion for a resolution

50. Notes that the Tripartite Agreement mentioned in Article 287 (3) of the Treaty on the Functioning of the European Union governing cooperation between the EIB, the Commission and the Court of Auditors

Amendment

50. Notes that the Tripartite Agreement mentioned in Article 287 (3) of the Treaty on the Functioning of the European Union governing cooperation between the EIB, the Commission and the Court of Auditors

with respect to the modes for controls exercised by the Court on the EIB's activity in managing Union funds and Member States' funds is up for renewal in 2015; calls upon the EIB to update the remit of the European Court of Auditors in this respect by including any new EIB *facilities* involving public funds from the Union or the EDF;

with respect to the modes for controls exercised by the Court on the EIB's activity in managing Union funds and Member States' funds is up for renewal in 2015; calls upon the EIB to update the remit of the European Court of Auditors in this respect by including any new EIB *financial instruments* involving public funds from the Union or the EDF;

Or. en

Amendment 56
Petri Sarvamaa

Motion for a resolution
Paragraph 50

Motion for a resolution

50. Notes that the Tripartite Agreement mentioned in Article 287 (3) of the Treaty on the Functioning of the European Union governing cooperation between the EIB, the Commission and the Court of Auditors with respect to the modes for controls exercised by the Court on the EIB's activity in managing Union funds and Member States' funds is up for renewal in 2015; calls upon the EIB to *update* the remit of the European Court of Auditors in this respect *by including any new EIB facilities involving public funds from the Union or the EDF*;

Amendment

50. Notes that the Tripartite Agreement mentioned in Article 287 (3) of the Treaty on the Functioning of the European Union governing cooperation between the EIB, the Commission and the Court of Auditors with respect to the modes for controls exercised by the Court on the EIB's activity in managing Union funds and Member States' funds is up for renewal in 2015; calls upon the EIB to *renew* the remit of the European Court of Auditors in this respect;

Or. en

Amendment 57
Claudia Schmidt

Motion for a resolution
Paragraph 53

Motion for a resolution

53. Welcomes the EIB's ***approach on expected results***, notably with the introduction of a Result Measurement Framework which allows for the soundness of projects, their financial and economic sustainability and the EIB's own added value ***to be assessed***; asks that a permanent dialogue on the measurement indicators and on the convergence of results achieved with the associated partners be ***ensures***;

Amendment

53. Welcomes the EIB's ***result-oriented approach***, notably with the introduction of a Result Measurement Framework which allows for ***assessment of*** the soundness of projects, their financial and economic sustainability and the EIB's own added value; asks that a permanent dialogue on the measurement indicators and on the convergence of results achieved with the associated partners be ***ensured***;

Or. en

Amendment 58

Marco Valli

Motion for a resolution

Paragraph 53

Motion for a resolution

53. Welcomes the EIB's approach on expected results, notably with the introduction of a Result Measurement Framework which allows for the soundness of projects, their financial and economic sustainability and the EIB's own added value to be assessed; asks that a permanent dialogue on the measurement indicators and on the convergence of results achieved with the associated partners be ensures;

Amendment

53. Welcomes the EIB's approach on expected results, notably with the introduction of a Result Measurement Framework which allows for the soundness of projects, their financial and economic sustainability and the EIB's own added value to be assessed; asks that a permanent dialogue on the measurement indicators and on the convergence of results achieved with the associated partners be ensures; ***reiterates that the EIB's priority should be to support environmentally sustainable projects, and emphasises the need to focus on the funding of new, not obsolete, technologies***;

Or. it

Amendment 59

Marco Valli

Motion for a resolution
Paragraph 53 a (new)

Motion for a resolution

Amendment

53a. Emphasises the importance of the EIB's zero tolerance policy on fraud and corruption; draws attention to the importance of not funding undertakings which have been shown to be involved in fraud and corruption; regards as inadequate the EIB's current policy on non-cooperative jurisdictions, including the latest addendum, and calls on the EIB to implement without delay a new 'responsible tax policy' under which it would carry out a forensic review of the beneficial owners of the undertakings funded and, in cases where multinationals are in receipt of funding, it would require the latter to provide in advance a breakdown of the revenue and profits they generate and the amounts of tax they pay in each country in which they operate;

Or. it

Amendment 60
Marco Valli

Motion for a resolution
Paragraph 53 b (new)

Motion for a resolution

Amendment

53b. Emphasises how important it is that EIB-funded projects should have a broad social impact and that they should support local firms, rather than fuelling speculative transactions; calls for a detailed annual assessment to be drawn up of the social impact of EIB-funded projects;

Or. it

Amendment 61
Marco Valli

Motion for a resolution
Paragraph 53 c (new)

Motion for a resolution

Amendment

53c. Asks that the granting from EU be awarded only for financial intermediaries not operating in offshore financial centres, which have substantial local ownership and are equipped to implement a pro-development approach supporting the specificity of SMEs in each country; asks that the EIB shall not cooperate with financial intermediaries with negative track record in terms of transparency, fraud, corruption and environmental and social impacts; stresses that a stringent list of criteria for selection of financial intermediaries shall be established by the EIB jointly with the Commission and be publicly available;

Or. en

Amendment 62
Claudia Schmidt

Motion for a resolution
Paragraph 54

Motion for a resolution

Amendment

54. Encourages the EIB to fund productive investments and to combine lending with technical assistance when required ***in order*** to increase the ***final*** effectiveness of projects and to ensure real Union added value ***in terms of*** additionality ***in the execution of projects*** and to ***target and*** reach a higher developmental impact;

54. Encourages the EIB to fund productive investments and to combine lending with technical assistance when required to increase the effectiveness of projects and to ensure real Union added value ***regarding*** additionality and to reach a higher developmental impact;

Or. en

Amendment 63
Claudia Schmidt

Motion for a resolution
Paragraph 57

Motion for a resolution

57. Acknowledges that the increased interest in blending ***and the increased opportunities offered by the use of new financial investment facilities*** is mainly ***motivated*** by the ***combination*** of important developmental challenges with heavily constrained public's funds, therefore leading to the development of new financial resources combining Union grant aid and non-grant resources; encourages the Court to provide a regular comprehensive assessment on the activities ***covered*** by the ***blended finance issue***;

Amendment

57. Acknowledges that the increased interest in blending is mainly ***caused*** by the ***correlation*** of important developmental challenges with heavily constrained public's funds, therefore leading to the development of new financial resources combining Union grant aid and non-grant resources; encourages the Court to provide a regular comprehensive assessment on the activities ***funded*** by the ***blending of financial instruments***;

Or. en

Amendment 64
Claudia Schmidt

Motion for a resolution
Paragraph 60

Motion for a resolution

60. Demands that the new financial instruments are implemented only in reasonable areas for their application;

Amendment

deleted

Or. en

Amendment 65
Claudia Schmidt

Motion for a resolution
Paragraph 62

Motion for a resolution

62. Demands the introduction of common standards of ***governance*** for such financial activities, as well as the definition of best practices and ***well-defined*** eligibility and evaluation criteria ***for the use of those financial tools***; believes that coherent ***rules of management*** such as structured reporting, clear monitoring frameworks and oversight conditions will ***strive to*** reduce transaction costs ***or the*** possible duplication of ***costs under the conditions of the highest*** level of transparency and accountability;

Amendment

62. Demands the introduction of common standards of ***implementation*** for such financial activities, as well as the definition of best practices and eligibility and evaluation criteria; believes that coherent management ***rules*** such as structured reporting, clear monitoring frameworks and oversight conditions will reduce transaction costs ***and*** possible duplication of ***payments due to the higher*** level of transparency and accountability;

Or. en

Amendment 66
Claudia Schmidt

Motion for a resolution
Subheading 10 a (new)

Motion for a resolution

Amendment

Union support in the Democratic Republic of the Congo

1. Reiterates its stance on the troubling situation in the Democratic Republic of the Congo (DRC), particularly regarding the reform of the judiciary system as well as the rule of law situation, public finances, and the issue of decentralisation;

2. Welcomes the Court of Auditors' assessment regarding European Union development aid funded with EDF means; agrees that the lack of political will as well as the lack of absorption capacity largely account for only minimal success in improving governance in the DRC;

3. Acknowledges that the DRC is widely recognized as one of the most fragile states in the world; strongly suggests the development of binding Key Performance Indicators and benchmarks for reliable improvement assessment; also strongly suggests that KPI and benchmarks be drafted in a realistic manner;

4. Asks the Commission and the EEAS to provide the most recent list of priorities for European development aid in the DRC as a follow-up from last year's discharge report, which suggested a more limited number of priorities to allow for a better and more focused development aid strategy;

Or. en

Amendment 67
Claudia Schmidt

Motion for a resolution
Paragraph 64

Motion for a resolution

64. Reiterates the overall satisfaction with the work and efforts carried out by the Commission's services in response to the earthquake in Haiti in 2010, in an extremely critical situation for the Union delegation and its staff; welcomes the Commission's ability to withhold payments and disbursements as a consequence of **unsatisfactory** progress in the Haitian Government's financial management and deficiencies in national public procurement procedures;

Amendment

64. Reiterates the overall satisfaction with the work and efforts carried out by the Commission's services in response to the earthquake in Haiti in 2010, in an extremely critical situation for the Union delegation and its staff; welcomes the Commission's ability to withhold payments and disbursements as a consequence of **insufficient** progress in the Haitian Government's financial management and deficiencies in national public procurement procedures;

Or. en

Amendment 68
Claudia Schmidt

Motion for a resolution
Paragraph 65

Motion for a resolution

65. Regrets the weaknesses identified in the coordination between donors and within the Commission's services; calls for a better articulation of humanitarian aid and development aid, with a stronger link between relief, rehabilitation and development by means of a permanent LRRD²³ interservices platform; considers that integrated approaches with clearly stated coordination objectives and a coherent country strategy between ECHO and EuropeAid alongside with best practices sharing have to be set up wherever possible; invites the Commission to enter into a dialogue with Parliament; believes also that the involvement of local civil society ***non-governmental organisations*** can strengthen the use of the local knowledge base;

²³ LRRD = Linking Relief, Rehabilitation and Development.

Amendment

65. Regrets the weaknesses identified in the coordination between donors and within the Commission's services; calls for a better articulation of humanitarian aid and development aid, with a stronger link between relief, rehabilitation and development by means of a permanent LRRD²³ interservices platform; considers that integrated approaches with clearly stated coordination objectives and a coherent country strategy between ECHO and EuropeAid alongside with best practices sharing have to be set up wherever possible; invites the Commission to enter into a dialogue with Parliament; believes also that the involvement of local civil society can strengthen the use of the local knowledge base;

²³ LRRD = Linking Relief, Rehabilitation and Development.

Or. en

Amendment 69
Inés Ayala Sender

Motion for a resolution
Paragraph 65

Motion for a resolution

65. ***Regrets the weaknesses identified in the*** coordination between donors and within the Commission's services; calls for a ***better*** articulation of humanitarian aid

Amendment

65. ***Underlines the importance of maintaining a close*** coordination between donors and within the Commission's services; calls for a ***continuous*** articulation

and development aid, with a stronger link between relief, rehabilitation and development by means of a permanent LRRD²³ interservices platform; *considers that integrated approaches with clearly stated coordination objectives and a coherent country strategy between ECHO and EuropeAid alongside with best practices sharing have to be set up wherever possible; invites the Commission to enter into a dialogue with Parliament; believes also that the involvement of local civil society non-governmental organisations can strengthen the use of the local knowledge base;*

²³ LRRD = Linking Relief, Rehabilitation and Development.

of humanitarian aid and development aid, with a stronger link between relief, rehabilitation and development by means of a permanent LRRD interservices platform; considers that integrated approaches with clearly stated coordination objectives and a coherent country strategy between ECHO and EuropeAid alongside with best practices sharing have to be set up wherever possible; invites the Commission to enter into a dialogue with Parliament; believes also that the involvement of local civil society non-governmental organisations can strengthen the use of the local knowledge base;

²³ LRRD = Linking Relief, Rehabilitation and Development.

Or. en

Amendment 70 **Derek Vaughan**

Motion for a resolution **Paragraph 65**

Motion for a resolution

65. *Regrets the weaknesses identified in the* coordination between donors and within the Commission's services; calls for a ***better*** articulation of humanitarian aid and development aid, with a stronger link between relief, rehabilitation and development by means of a permanent LRRD²³ interservices platform; considers that integrated approaches with clearly stated coordination objectives and a coherent country strategy between ECHO and EuropeAid alongside with best practices sharing have to be set up wherever possible; invites the Commission to enter into a dialogue with Parliament; believes also that the involvement of local

Amendment

65. *Underlines the importance of maintaining a close* coordination between donors and within the Commission's services; calls for a ***continuous*** articulation of humanitarian aid and development aid, with a stronger link between relief, rehabilitation and development by means of a permanent LRRD interservices platform; considers that integrated approaches with clearly stated coordination objectives and a coherent country strategy between ECHO and EuropeAid alongside with best practices sharing have to be set up wherever possible; invites the Commission to enter into a dialogue with Parliament;

civil society non-governmental organisations can strengthen the use of the local knowledge base;

²³ LRRD = Linking Relief, Rehabilitation and Development.

believes also that the involvement of local civil society non-governmental organisations can strengthen the use of the local knowledge base;

²³ LRRD = Linking Relief, Rehabilitation and Development.

Or. en

Amendment 71
Claudia Schmidt

Motion for a resolution
Paragraph 66

Motion for a resolution

66. Recalls the recommendations in the aftermath of the CONT delegation visit to Haiti in February 2012 and ***insists, as a constant principle***, on the salient issue of the traceability and accountability of Union development funds, in particular by linking budget support to a targeted performance; invites the Commission and the European External Action Service (EEAS) to emphasise the conditionality matrix for sectorial budget support;

Amendment

66. Recalls the recommendations in the aftermath of the CONT delegation visit to Haiti in February 2012 and ***again insists*** on the salient issue of the traceability and ***the*** accountability of Union development funds, in particular by linking budget support to a targeted performance; invites the Commission and the European External Action Service (EEAS) to emphasise the conditionality matrix for sectorial budget support;

Or. en

Amendment 72
Claudia Schmidt

Motion for a resolution
Paragraph 67

Motion for a resolution

67. Recalls that the 'State building' ***is*** to be at the centre of Union's development strategy and the cornerstone of any crisis

Amendment

67. Recalls that the 'State building' ***measures are*** to be at the centre of Union's development strategy and the cornerstone

situation; calls for the definition of good policy mix in *the logic of the* Union intervention;

of any crisis situation *action plans*; calls for the definition of *a* good policy mix in *line with* Union intervention;

Or. en

Amendment 73
Claudia Schmidt

Motion for a resolution
Paragraph 68

Motion for a resolution

68. Considers that those situations of crisis and fragility require the development of *policies which call for* new approaches, particularly concerning activities such as (i) identifying risks at different operational levels, (ii) *making scenarios and* projections of likely consequences and (iii) designing instruments to reduce and prepare for risks and potential disaster which allow for a sufficient level of flexibility and ability to mobilise experts in various fields of competence;

Amendment

68. Considers that those situations of crisis and fragility require the development of new approaches, particularly concerning activities such as (i) identifying risks at different operational levels, (ii) *drafting* projections of likely consequences and (iii) designing instruments to reduce and prepare for risks and potential disaster *and* which allow for a sufficient level of flexibility and ability to mobilise experts in various fields of competence;

Or. en

Amendment 74
Iris Hoffmann

Motion for a resolution
Paragraph 69

Motion for a resolution

69. Encourages the Commission and the EEAS to work systematically on the four phases of the disaster management cycle; calls on the Commission and the EEAS to inform Parliament about the developments, in particular with regard to risk management and preparations to

Amendment

69. Encourages the Commission and the EEAS to work *more* systematically *and jointly* on the four phases of the disaster management cycle; calls on the Commission and the EEAS to inform Parliament about the developments, in particular with regard to risk management

implement and achieve programme objectives in a post-disaster context;

and preparations to implement and achieve programme objectives in a post-disaster context;

Or. en

Amendment 75
Louis Aliot

Motion for a resolution
Paragraph 72

Motion for a resolution

Amendment

72. Regrets that the EDFs have not been included in the general budget in the financial rules applicable to the general budget of the European Union (Regulation (EU, Euratom) No 966/2012); **deleted**

Or. fr

Amendment 76
Louis Aliot

Motion for a resolution
Paragraph 73

Motion for a resolution

Amendment

73. Recalls that Parliament, the Council and the Commission agreed that the financial rules would be revised in order to include amendments made necessary by the outcome of the negotiations on the multiannual financial framework for the years 2014 to 2020, including the issue of the possible inclusion of the EDFs in the Union budget; repeats its call on the Council and Member States to agree to the full incorporation of the EDFs in the Union's budget; **deleted**

Amendment 77
Louis Aliot

Motion for a resolution
Paragraph 74

Motion for a resolution

74. Considers that the new parliamentary term is a new political window of opportunity to encourage the Union institutions to initiate soon a reflection and an evaluation on the post 2020 scenario for possible replacement of the current Cotonou Agreement; recalls that it is the view of Parliament that the inclusion should happen as soon as possible;

Amendment

deleted

Amendment 78
Iris Hoffmann

Motion for a resolution
Paragraph 74

Motion for a resolution

74. Considers that the new parliamentary term is a new political window of opportunity to encourage the Union institutions to initiate soon a reflection and an evaluation on the post 2020 scenario for possible replacement of the current Cotonou Agreement; recalls that *it is* the view of *Parliament that the inclusion should happen* as soon as possible;

Amendment

74. Considers that the new parliamentary term is a new political window of opportunity to encourage the Union institutions to initiate soon a reflection and an evaluation on the post 2020 scenario for possible replacement of the current Cotonou Agreement; recalls that *in* the view of *the Parliament the EDF shall be included in the general budget* as soon as possible;

Amendment 79
Louis Aliot

Motion for a resolution
Paragraph 75

Motion for a resolution

75. Is of the opinion that the integration of the EDFs in the general budget will strengthen democratic scrutiny by involving Parliament in the setting of strategic priorities in the allocation of funds and will also provide more effective implementation, with better coordination mechanisms both at Commission Headquarters and field levels; asks the Commission to duly consider the financial impact of the inclusion of the EDFs for Member States in the coming assessment and the possible basis and key of repartition to be used to calculate their respective contributions;

Amendment

deleted

Or. fr

Amendment 80
Claudia Schmidt

Motion for a resolution
Paragraph 75

Motion for a resolution

75. Is of the opinion that the integration of the EDFs in the general budget will strengthen democratic scrutiny by involving Parliament in *the* setting *of* strategic priorities *in* the allocation of funds and will also provide more effective implementation, with better coordination mechanisms both at Commission Headquarters and field levels; asks the Commission to duly consider the financial impact of the inclusion of the EDFs for

Amendment

75. Is of the opinion that the integration of the EDFs in the general budget will strengthen democratic scrutiny by involving Parliament in setting strategic priorities *regarding* the allocation of funds and will also provide more effective implementation, with better coordination mechanisms both at Commission Headquarters and field levels; asks the Commission *again* to duly consider the financial impact of the inclusion of the

Member States in the coming assessment
and *the* possible *basis and key of
repartition to be used to calculate their
respective contributions*;

EDFs for Member States in the coming
assessment and *a* possible *binding
Member State contribution key*;

Or. en