

# EUROPEAN PARLIAMENT

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22 March 2001

**FINAL**  
**A5-0099/2001**

## REPORT

concerning discharge in respect of the implementation of the general budget of the European Union for the 1999 financial year  
Section I – European Parliament/Ombudsman (SEC(2000) 539 - C5-0312/2000 – 2000/2157(DEC))

Committee on Budgetary Control

Rapporteur: Christos Folias



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## PROCEDURAL PAGE

Pursuant to Rule 184(3) of the Rules of Procedure, the Committee on Budgetary Control was requested to draw up a report on the annual accounts and the discharge for the financial year 1999 in respect of Parliament (SEC(2000) 539 – 2000/2157(DEC)).

At its meeting of 6 November 2000 the Committee on Budgetary Control appointed Christos Folias as rapporteur.

At its meetings of 27 February and 21 March 2001 it considered the draft report.

At the last meeting, it adopted the proposal for a decision unanimously.

The following were present for the vote: Diemut R. Theato, chairman; Herbert Bösch and Freddy Blak, vice-chairmen; Christos Folias, rapporteur; Mogens N.J. Camre (for Isabelle Caullery), Paulo Casaca (for Eluned Morgan), Bert Doorn (for Carlos Costa Neves), Anne Ferreira, Salvador Garriga Polledo (for José Javier Pomés Ruiz), Christopher Heaton-Harris, Helmut Kuhne, Joost Lagendijk (for Claude Turmes), John Joseph McCartin (for Brigitte Langenhagen), Jan Mulder (for Antonio Di Pietro), Bart Staes, Gabriele Stauner, Rijk van Dam and Michiel van Hulten.

The report was tabled on 22 March 2001.

The deadline for tabling amendments will be indicated in the draft agenda for the relevant part-session.

## PROPOSAL FOR A DECISION

### **Decision of the European Parliament concerning discharge in respect of the implementation of the general budget of the European Union for the 1999 financial year**

#### **Section I – Parliament/Ombudsman (SEC(2000) 539 - C5-0312/2000 – 2000/2157(DEC)**

*The European Parliament,*

- having regard to its Rules of Procedure, and in particular Rule 184(3) thereof,
- having regard to Article 77 of the Financial Regulation and Article 13 of the internal rules for the implementation of the European Parliament's budget,
- having regard to the Revenue and Expenditure Account and Balance Sheet in respect of the financial year 1999 (SEC(2000) 539 – C5-0312/00),
- having regard to the Agreement on Administrative Cooperation concluded between the European Parliament and the European Ombudsman on 22 September 1995 and extended on 7 December 1999,
- having regard to the annual report of the Court of Auditors for the 1999 financial year<sup>1</sup>, and the replies of the institutions (C5-0617/2000),
- having regard to the Statement of Assurance as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the Court of Auditors pursuant to Article 248 of the EC Treaty (C5-0617/2000),
- having regard to its decision of 6 July 2000<sup>2</sup> to grant discharge in respect of 1998, and in particular paragraph 3 thereof in which it calls upon the Committee on Budgetary Control to include in its treatment of the 1999 discharge the procedures for awarding contracts, building policy, staff policy and the taking of an inventory of Parliament's property,
- having regard to the report of the Committee on Budgetary Control (A5-0099/2001),

#### **The European Parliament**

1. Takes note of the figures with which the European Parliament's accounts for the 1999 financial year were closed, namely:

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<sup>1</sup> OJ C 342, 1.12.2000.

<sup>2</sup> Adopted text of the same date

Use of appropriations (in €)	Appropriations for the 1999 financial year	Appropriations carried over from 1998 financial year	
		Article 7(1)(b) Financial Regulation	Article 7(1)(a) Financial Regulation
Appropriations available	927 050 439.00	117 161 721.05	150 000 000.00
Commitments entered into	917 537 429.67	-	-
Payments made	813 716 797.14	107 743 197.70	150 000 000.00
Appropriations carried over to 2000 - Article 7(1)(b) of Financial Regulation - Article 7(1)(a) of Financial Regulation	103 820 632.53		
Cancelled appropriations	9 513 009.33	9 418 523.35	-
Balance Sheet of 31 December 1999: 1 447 634 600			

### Implementation of the budget

2. Notes the improvement in the implementation of the budget as evidenced by:

- the high take-up rate of available appropriations in the 1999 financial year (98.97%),
- the significant increase in the use of appropriations automatically carried over from 1998 (91.96% compared to 79.80% from 1997 to 1998),
- the full take-up of appropriations not automatically carried over from the same financial year;

### Staff policy

3. Continues to attach maximum importance to the continuous and systematic professional training of the authorising officers and in general those who manage the appropriations with a view to further improving the implementation of Parliament's budget; while it welcomes the training measures taken so far (information seminars, circulars admonishing strict compliance with the provisions of the Financial Regulation, etc.), it considers that the recurrence of errors, such as the failure to submit proposals for the commitment of expenditure to the financial controller for approval, justifies an intensification of this training;
4. Notes that, in accordance with paragraph 14 of its resolution of 7 October 1998,<sup>1</sup> regarding the need to hold regular competitions for staff who are computer-literate and/or qualified in accounting and auditing, Parliament has jointly with other institutions organised a number of such competitions (EUR/A/154, EUR/B/164);
5. Notes that the Secretary General is about to deliver a report to the Bureau on personnel policy, including measures dealing with staff mobility, for its April session; asks the Bureau to introduce elements of flexibility, qualifications and achievements into Parliament's policy

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<sup>1</sup> OJ C 328, 7.10.1998, p. 111

of staff mobility for the purpose of fostering the goal of efficiency;

6. Expresses its satisfaction at the trends towards a reduction in the overall number and cost of missions of staff between the three working places of Parliament, and particularly between Luxembourg and Brussels;

	<b>TOTAL</b>		<b>LUXEMBOURG – BRUSSELS</b>		<b>BRUSSELS – LUXEMBOURG</b>	
	<b>1998</b>	<b>1999</b>	<b>1998</b>	<b>1999</b>	<b>1998</b>	<b>1999</b>
Number of missions	31 620	30 589	8 463	7 467	2 413	2 686
Number of days	97 168	93 134	17 244	15 446	3 136	3 436
Cost	€ 17. 2 m	€ 16. 6 m	€ 2. 9 m	€ 2. 6 m	€ 0. 5 m	€ 0. 6 m

Supports every measure aimed at reorganising the services of the institution on a rational basis (such as, for example, the agreement concluded recently between the Luxembourgish government and Parliament on the transfer of 99 posts from Luxembourg to Brussels) which contributes to a reduction in the number of missions; stresses, in this connection, that all the services directly related to members' activities (DG II, DG III, interpreters, the necessary number of parliamentary ushers, drivers etc.) must be based in the working place where these activities take place; welcomes the attempt to reduce Parliament's operating expenditure, including spending on missions, but considers that the quality of Parliament's work must not thereby be jeopardised; calls for consideration to be given to the widespread use of teleconferencing for cooperation between staff in Luxembourg and Brussels with a view to reducing movements of staff and the corresponding costs as far as possible;

7. Notes the decision of the Bureau of 11 December 2000 which clarifies the conditions governing, and specifies which supporting documents are needed for missions 'outside the establishment plan'; notes as well a similar decision taken by the Bureau on 12 March 2001 concerning missions 'within the establishment plan' which has to be implemented by the Secretary-General in consultation with the Staff Committee ; calls on the Secretary-General to report on the working of the new system one year after it enters into force;
8. Welcomes the additional measures taken to ascertain whether an official really is resident in his place of employment before he is granted the expatriation allowance; calls for systematic controls to ensure the strict implementation of these measures and the periodic verification that the preconditions for granting this allowance still apply; wishes to be informed whether all the institutions and advisory bodies of the European Union apply a uniform policy in this matter;
9. Points out that, in its note on the decisions to overrule the withholdings of approval by the financial controllers of the institutions for 1999<sup>1</sup>, the Court of Auditors comments on cases 99/7 and 99/9 concerning Parliament, without however taking any account of the arguments on the basis of which the Bureau decided to overrule the withholdings of approval in question; points out that OLAF has been requested to conduct an investigation into this matter and it is now awaiting these findings;

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<sup>1</sup> Article 39(3) of the Financial Regulation.

10. Notes that Parliament, together with the other institutions, has specified more clearly the conditions for determining the place of residence of retired officials; calls on the administration strictly to monitor compliance with these conditions at regular intervals; calls on the Administration to insist on the presentation of reliable supporting documents, to recover funds where payments have been made on the basis of statements which have proven to be false and to apply disciplinary procedures where applicable, in accordance with the provisions of Article 86 and Annex IX of the Staff Regulations;
11. Reiterates the statement made in paragraph 9 of its resolution of 23 May 1996<sup>1</sup> on discharge for the 1994 financial year in which it had already called for auxiliary staff to be drawn from as large a pool of applicants as possible; looks to its Secretary-General to submit a report by 1 July 2001 setting out how account has been taken of Parliament's demand and according to which criteria and procedures staff have been selected;

#### The awarding of contracts

12. Notes that, according to the report by the ACPC (Advisory Committee on Procurements and Contracts) for 1999, there is an increasing trend towards competitive tendering for the award of contracts compared to the conclusion of contracts by private treaty or negotiated procedure:
  - open procedures (1998: 99 - 27,5%, 1999:107 - 33%),
  - restricted procedures (1998: 82 - 22,5%, 1999:64 - 19,75%),
  - contracts awarded by private treaty/negotiated procedure (1998:181-50%, 1999:153 - 47,35%).

Notes in this connection that the decline in the number of contracts awarded by private treaty or negotiated procedure compared to 1998 is still unsatisfactory and that Parliament adopted a position on this matter only in its resolution of 6 July 2000; takes note of the statement by the Secretary-General that the number of contracts awarded by private treaty in the year 2000 was 50% less than the number awarded in 1998 ; expects competitive tendering to be the normal practice, where applicable, with restricted procedures and contracts awarded by private treaty/negotiated procedure being applied only under the circumstances laid down by the Financial Regulation and bearing in mind the remarks by the Committee of Independent Experts<sup>2</sup>;

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<sup>1</sup> OJ C 166, 10.6.1996, p. 189

<sup>2</sup> Second report, Chapter on the award of contracts – choice of procedure, in particular paragraphs 2.2.23 and 2.2.26.

13. Recalls that, in its resolution of 13 April 2000<sup>1</sup>, Parliament urged the Court of Auditors to submit a special report on the award of contracts for the security of Parliament's buildings, including a review of their economic efficiency; bears in mind the note of the Court of Auditors of 27 October 2000 on the overruling decisions by the Bureau of Parliament in the 1999 financial year in which the Court of Auditors announced that it would pursue this matter in its audit of the 2000 financial year;
14. Looks to the Secretary-General to honour his commitment to submit to the Committee on Budgetary Control quarterly reports by the ACPC from 2001 indicating the contracts and acquisitions concluded, with reference to the procedure adopted in each case;
15. Recalls its resolution of 6 July 2000 on the granting of discharge for the 1998 financial year<sup>2</sup> in which it called for all the institutions to include in the revenue and expenditure account and balance sheet for every financial year comparable statistical data concerning the award of contracts; calls for this data to be provided from the financial year 2000;

#### Buildings policy

16. Notes that in the opinion<sup>3</sup> it had requested of 13 July 2000, the Court of Auditors points out that:
  - it has in part accepted the view of the Commission that the use of direct funding for the acquisition of buildings was not contrary to the provisions of the Treaty and,
  - that the Financial Regulation in force neither specifically allows nor specifically prohibits the use of indirect funding;
17. Emphasises that the Commission's proposal for a radical review of the Financial Regulation specifically provides for the possibility of the direct funding of the building policy of the institutions of the European Union, as the Court of Auditors has repeatedly proposed;
18. Reiterates its principalled position in favour of the direct funding of building expenditure, including the acquisition of the Louise Weiss building; pending the review of the Financial Regulation, it again exhorts the Council to reconsider its own position in this matter.
19. Considers it unacceptable that, while Parliament has been using the Louise Weiss building in Strasbourg since July 1999, the final cost of this building has not yet been determined, and that it is very unlikely that this will happen in the immediate future; looks to the competent political and administrative authorities of the institution forthwith to call the contracting parties to account in order to solve this problem which has clear budgetary repercussions;

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<sup>1</sup> OJ C 40, 7.2.2001, p. 398.

<sup>2</sup> Paragraph 5, adopted text of the same date

<sup>3</sup> Resolution of 13 April 2000 on deferral of granting of discharge for 1998, paragraph 11 (OJ C 40, 7.2.2001, p. 398).

20. Reiterates the need to rule out as far as possible further logistical obstacles relating to Parliament's future building requirements resulting from the enlargement of the EU; reiterates also that future decisions in the sphere of building policy must be based on the principle of functionality and the optimum use of financial resources; stresses also that the principle of functionality applies not only to the concentration of Parliament's services in the individual working places, but also to the concentration of the various buildings at each working place;

#### Inventory of Parliament's property

21. Expresses its regret that the first phase of implementation (1 December 1999 to 31 May 2000) of the new system of making an inventory and managing Parliament's property (ELS) (which already operates in the Court of Auditors) has fallen markedly below expectations, despite some improvements compared with the previous system, IMMO; recalls that during the 1998 discharge procedure, the Secretary-General acknowledged this and undertook to notify the Committee on Budgetary Control about the performance of this system during the first year of implementation as part of the closure of accounts for 2000; takes note of the report submitted by the Secretary-General on 22 February 2001 indicating the improvement achieved by the systematic use of ELS and the steps that still need to be taken, mainly in the six months ahead; stresses that it will continue very closely to monitor the questions of the inventory of Parliament's property;

#### The canteens, bars, restaurants and shops (CBRS) sector

22. Asks for a report to be drawn up, in time for the first reading of the 2002 draft budget, concerning the running of the imprest accounts, with particular reference to the CBRS sector (as well as the information offices) and on the steps taken to avoid repetition of past problems in this sphere;
23. Calls for the policy on reduction of subsidies for the CBRS sector to be reviewed on the basis of real facts as they have evolved in recent years;

#### The political groups

24. Points out that, in response to the comments by the Court of Auditors on the funding of the political groups, Parliament has set up a new budgetary item (3701) and that the Bureau adopted the rules for the utilisation of appropriations for this item on 13 December 2000;
25. Regrets the fact that the Court of Auditors did not undertake any audit of the expenses of the political groups' spending in 1999, the year of the last European elections; reminds the Court of its position taken in the resolution of 13 April 2000 that the Court of Auditors conduct an audit of the political groups' finances every two years and calls on it to dedicate any extra resources, if necessary, to auditing money spent by political groups during European election years ;

### The case relating to the Members' Cash Office

26. Points out that the procedure provided for in Article 22 of the Staff Regulations has been initiated and is at a preparatory stage with a view to defining responsibilities in connection with the discrepancy of BF 4 136 125 between the actual cash situation and their corresponding accounts in 1982;

### Evaluation of the human and financial resources provided to enable Parliament to play its institutional and political role

27. Considers that the annual evaluation of the use of available resources, except for the financial resources relating to buildings policy, must concentrate primarily on those services which are directly linked to Parliament's institutional responsibilities; stresses in this connection the legislative powers conferred on it by the Treaties and the new prospects opened up by the Treaty of Nice which is in the process of ratification;
28. Notes the measures that have been taken to ensure that the administrative structures and services provided are in keeping with the institutional and political priorities of Parliament and stresses the need further to strengthen the professional training programmes;
29. Takes the view that these measures – and any additional measures to the same end – must produce comparable quantitative and qualitative results relating to Parliament's contribution to shaping and implementing the legislative work of the European Union;
30. Emphasises that Parliament's 'image' is reflected in the quality of the texts produced which, however, are the result of internal processes which involves cooperation between many services;
31. Considers, therefore, that the method of measuring Parliament's influence on the legislative work of the EU must not be limited to primary statistical data (for example, the number of amendments approved in plenary sitting), but should include the processing of these data with a view to achieving a more specialised and structured evaluation of its legislative work;

### Information policy

32. Takes the view that this form of quality approach to legislative work must also be borne in mind in the policy in respect of the visitors' programme; stresses in particular the need to record and evaluate primary information on European Union issues of interest to the general public which Parliament can gather from visitors' groups; calls for a report to be submitted by the first reading of the 2002 draft budget on the measures to be taken in this direction;
33. Demands the creation of a task force consisting of the responsible vice-presidents and the respective rapporteurs of the competent Committees to examine the effectiveness of Parliament's spending on information policy, especially within the Member States, and if necessary, propose new priorities.

### Other business

34. Expresses its satisfaction at the fact that the issue of the purchase of a second computer for Members' offices has been settled<sup>1</sup>;
35. Recalls paragraph 24 of its resolution of 19 January 2000 and paragraph 27 of its resolution of 16 January 2001<sup>2</sup>, in which it instructed the Secretary-General of Parliament to make proposals for the creation of a secure archive; notes that the proposals were adopted by the Bureau on 14 February 2001; calls on the Secretary General to implement the Bureau decision without delay, thus ensuring facilities in Brussels and Strasbourg; emphasises that secure transport facilities are a prerequisite for the new system;
36. Recalls paragraph 24 of its resolution of 13 December 2000<sup>3</sup> on reform of budgetary control procedures, which mandated the Bureau to put in place a fully operational internal audit service by 1 January 2002; asks the Secretary-General to inform the Committee on Budgetary Control by 1 July 2001 on progress made in implementing this mandate;
37. Expresses its satisfaction at the Euroscola Programme as a means of bringing Parliament closer to the people it represents and who elected it, but calls for information on the way this programme is managed, its various phases, the schools selected and the timetable of visits; recalls paragraph 18 of Parliament's resolution of 26 October 2000<sup>4</sup> on the general budget of the European Union for 2001, in which it was decided to increase funding for this programme;
38. Urges that, as a general rule, documents related to Delegation meetings be printed in the place of those meetings (Brussels), to ensure timely availability of those documents to Delegation members;
39. Considers that the implementation of the decision granting discharge must always take place in the framework of a permanent dialogue between the competent authorities of Parliament and the Committee on Budgetary Control, represented by the rapporteur for discharge and the Member responsible for Parliament's administrative expenditure;

## **Ombudsman**

40. Points out that, having been urged to do so by Parliament within the framework of the 1999 budgetary procedure, the Ombudsman has drawn up a plan for restructuring his secretariat with a view to gradually converting most temporary posts into permanent posts and separating the administrative and legal services; expects that the permanent posts, thus created will be filled in accordance with Article 29 of the Staff Regulations;
41. Points out the need to avoid the cancellation of a significant part of the available appropriations, as occurred in 1999:

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<sup>1</sup> See Resolution of 13 April 2000 on the postponement of the granting of discharge for 1998, paragraph 28(OJ C 40, 7.2.2001, p. 398).

<sup>2</sup> OJ C 364, 24.10.2000

<sup>3</sup> Adopted text of that date

<sup>4</sup> Adopted text of that date

- 1999 appropriations: 14.46% (1998: 8.58%),
- appropriations automatically carried over from 1998: 38.09%  
(from 1997 to 1998: 36.05%).

Calls on the Ombudsman to improve the take-up of the funds placed at his disposal by the budgetary authority.

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42. Gives its Secretary-General discharge in respect of the implementation of the budget for the 1999 financial year;
43. Authorises the giving of discharge to the Accounting Officer for the 1999 financial year;
44. Instructs its President to forward this decision to the European Ombudsman and the Court of Auditors.

## **EXPLANATORY STATEMENT**

1. During the 1999 financial year the implementation of Parliament's budget improved markedly, since the take-up rate of available appropriations for this year was particularly high (98.97%) and the level of utilisation of the appropriations carried over from 1998 was very satisfactory (91.96% of the appropriations automatically carried over and 100% of the appropriations not automatically carried over). Although a high take-up rate does not necessarily imply the sound management of the appropriations in question, a significant decrease in cancelled appropriations is a particularly positive development.
2. The decision of 6 July 2000 granting discharge for the 1998 financial year entrusted the Committee on Budgetary Control with the task of examining, as part of the 1999 discharge procedure, matters relating to buildings policy, staff policy, procedures relating to the award of contracts and the inventory of Parliament's property.
3. This examination, which was based on abundant information submitted by the Secretary-General, showed that in 1999 the political and administrative authorities of Parliament had acted to organise Parliament's services on a more rational basis.

### **Staff policy**

4. Staff policy has achieved positive results by reducing the number of missions between Parliament's three working places, and especially between Luxembourg and Brussels. A further step in the right direction is the recent decision reached by the Luxembourgish Government and Parliament concerning the transfer of 99 posts from Luxembourg to Brussels.
5. It should be stressed once more in this connection that administrative services directly related to Members' activities must be based in the working place where these activities take place. Finally, your rapporteur takes the view that teleconferencing as an instrument of cooperation between officials in Luxembourg and Brussels may constitute a supplementary measure which will contribute to the better organisation of work and a reduction in the number of missions.
6. Furthermore, particular reference should be made to the administrative measures taken jointly with the other institutions in order to make clearer the conditions for determining the place of residence of retired officials and the additional provisions laid down to ascertain whether an official really is resident in his place of employment before he is granted the expatriation allowance.

### **The awarding of contracts**

7. In the 1998 discharge report it had severely criticised the limited use of competitive tendering for the award of contracts. The report of the Advisory Committee on Procurements and Contracts of 1999 showed that the number of contracts awarded by private treaty or negotiated procedure had declined; according to available data, this improvement continued in 2000.

8. Particular emphasis must be given to the need to correctly implement the provisions of the Financial Regulation concerning the award of contracts (for instance, Article 59 lays down the conditions for concluding contracts by private treaty). The observations of the Committee of Independent Experts must also be borne in mind that:

*- 'In principle, a call for tenders is preferable, but only if the necessary practical conditions are met (...). Authorising officers tend to issue calls for tender in every case, which is the procedure advocated by all internal monitoring bodies (...). This attitude is regrettable, as each type of procedure is appropriate in the right context, outside which there is a high risk of fraud ...' (Second report, Chapter 'Awarding a contract – the choice of procedure', paragraph 2.2.23).*

*- 'If the Commission's interests are at stake or if the monopolistic or quasi-monopolistic situation on the market makes a call for tenders unrealistic, the authorising officer should not hesitate to recognise this formally (...) and conclude the contract after negotiation (...). In fact, in monopolistic situations, calls for tenders encourage agreements between firms and result in higher prices than could be obtained through negotiation'. (Paragraph 2.2.6) (italics by the rapporteur).*

#### Buildings policy

9. The most important development in the buildings sector was the entry into service of the new Louise Weiss (LOW) building in Strasbourg in July 1999. This once again highlights the issue of the funding of the building policy of Parliament and the institutions as a whole. The Committee on Budgetary Control can but repeat once more the position consistently held by Parliament in favour of the direct funding of building expenses. The likelihood of this solution is no longer negligible, given that the proposal submitted by the Commission for a radical review of the Financial Regulation specifically provides for this.
10. As regards the Louise Weiss Building, even though nearly two years have elapsed since it entered into service, the final cost of the building has still not been established. This matter must be settled as a matter of urgency, given that it has clear budgetary implications. Parliament must therefore call the contracting parties to account in order to find a solution to this problem as soon as possible.

#### Inventory of Parliament's property

11. Making an inventory has always been one of the most intractable problems, and it has still to be resolved. Many decisions granting discharge provide irrefutable evidence of the difficulties faced by the administration in implementing an effective system of inventory.
12. The introduction of a new system (ELS) on 1 December 1999 which already operates in the Court of Auditors seems to offer guarantees of better management, despite the fact that initial results fell below expectations. A recent report submitted by the Secretary-General shows that the systematic use of ELS has led to significant improvements and points out that the next six months will be critical for resolving outstanding problems. At all events the issue of the inventory will continue to be a matter of particular concern to the Committee on Budgetary Control.

### The institutional role of Parliament and the use of its human and financial resources

13. A reading of successive discharge decisions in respect of the implementation of Parliament's budget leads one to the conclusion that these decisions are concerned exclusively with the use of appropriations concerning the institution's 'auxiliary' operating expenditure: expenditure on buildings, the management of human resources, the translation of texts and interpreting etc.
14. A detailed examination of this expenditure is in any case justified, both owing to the level of some of this expenditure (for example, buildings) and because it is incumbent upon Parliament, as the authority responsible for discharge *par excellence*, to set a good example of prudent and sound management of the financial and human resources at its disposal.
15. However, the evaluation of the implementation of Parliament's budget cannot take place without considering Parliament's *raison d'être*, as set out in the Treaties, which is to participate in producing the legislative work of the European Union. In other words, spending on buildings, staff etc. can only be properly assessed as supplementary expenditure in relation to the basic expenditure linked to the fulfilment of Parliament's institutional role.
16. The entry into force of the Maastricht Treaty and thereafter the Treaty of Amsterdam brought about significant changes in parliamentary activities and especially in Parliament's legislative work. These changes have had an impact on Parliament's working methods and its relations with the other institutions and the advisory bodies of the European Union, the authorities of the Member States and with third countries and organisations.
17. These activities have engendered a new understanding of the nature of the assistance granted to Members of Parliament and have led to the adoption of relevant measures. The need also arose to adapt Parliament's policy of communicating with the citizens of Europe in order to inform them of its enhanced activities.
18. If this approach to the implementation of Parliament's budget seems at first view to be unprecedented, this is due mainly to the fact that it is not easy to make an immediate connection between the essential responsibilities of Parliament and the corresponding funds required: the organisation of meetings, the examination of legislative acts, appeals to the Court of the First Instance or European Court of Justice in respect of acts adopted by the co-decision procedure, the organisation of visitors' groups, providing scientific and research assistance to Members, providing legal assistance to enhance Parliament's contribution to the EU's legislative work - all these involve considerable expenditure, the implementation of which must be systematically scrutinised by the Committee on Budgetary Control.
19. This approach gives our Committee the opportunity fully to develop the broad powers of scrutiny over the implementation of the budget as a whole granted to it by Parliament's Rules of Procedure. However, by focusing on the fulfilment by Parliament of its basic duties, it can act as a catalyst in changing Parliament's 'image' in the public mind.

European citizens will thus have the opportunity to access information, for example concerning Parliament's contribution to the EU's legislative work as evidenced by the amendments adopted in plenary sitting which are incorporated in the final legislative texts, instead of having to rely on the impressions occasionally created by publications of doubtful accuracy on Parliament's auxiliary/administrative activities.

20. The services offered to Members largely meet the demands created by the successive increases in Parliament's powers. Despite this, various sectors such as the professional training of staff concerned with the institutional priorities of Parliament, information policy, etc., need to be constantly upgraded and improved.
21. The new kind of review of discharge inaugurated by this report can only bear fruit if it henceforth constitutes a permanent basic element in the annual evaluation of the use of Parliament's resources. The best way of achieving this is by establishing a permanent dialogue between the relevant authorities of Parliament and the Committee on Budgetary Control.