

# EUROPEAN PARLIAMENT

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**A5-0228/2004**

2 April 2004

## REPORT

concerning discharge in respect of the implementation of the general budget of the European Union for the 2002 financial year

Section II - Council (I5-0034/2003 – C5-0088/2004 – 2003/2212(DEC))

Section IV – Court of Justice (I5-0034/2003 – C5-0088/2004 – 2003/2213(DEC))

Section V – Court of Auditors (I5-0034/2003 – C5-0088/2004 – 2003/2214(DEC))

Section VI – Economic and Social Committee (I5-0034/2003 – C5-0088/2004 – 2003/2215(DEC))

Section VII – Committee of the Regions (I5-0034/2003 – C5-0088/2004 – 2003/2216(DEC))

Section VIII – Ombudsman (I5-0034/2003 – C5-0088/2004 – 2003/2217(DEC))

Committee on Budgetary Control

Rapporteur: Gabriele Stauner



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## PROCEDURAL PAGE

On 13 May 2003 the Commission forwarded to Parliament, pursuant to Article 275 of the EC Treaty, the revenue and expenditure account and balance sheet for the budget for the 2002 financial year (I5-0034/2003 – 2003/2212(DEC) – 2003/2213(DEC) -2003/2214(DEC) - 2003/2215(DEC) - 2003/2216(DEC) - 2003/2217(DEC)).

At the sitting of 25 February 2004 the President of Parliament announced that he had referred this document to the Committee on Budgetary Control as the committee responsible and to all other committees for their opinions (C5-0088/2004).

On 17 November 2003 the European Court of Auditors had forwarded to Parliament its Annual Report concerning the financial year 2002.

At the sitting of 3 December 2003 the President of Parliament had announced that he had referred this report to the Committee on Budgetary Control as the committee responsible (C5-0583/2003).

On 10 March 2004 the Council forwarded to Parliament its recommendation concerning the discharge to be given in respect of the European Union general budget for the 2002 financial year.

At the sitting of 29 March 2004 the President of Parliament announced that he had referred this document to the Committee on Budgetary Control (C5-0145/2004).

The Committee on Budgetary Control had appointed Gabriele Stauner rapporteur at its meeting of 10 September 2002.

It considered the draft report at its meetings of 18 February, 17 March and 29 March 2004 (Committee of the Regions).

At its meetings of 17 and 29 March 2004 it adopted:

1. the proposal for a decision concerning discharge in respect of the implementation of the general budget of the European Union for the 2002 financial year - Section II - Council by 11 votes to 3, with 0 abstentions;
2. the motion for a resolution containing the comments which form part of the decision concerning discharge in respect of the implementation of the general budget of the European Union for the 2002 financial year - Section II - Council by 12 votes to 3, with 0 abstentions;
3. the proposal for a decision concerning discharge in respect of the implementation of the general budget of the European Union for the 2002 financial year - Section IV - Court of Justice by 13 votes to 2, with 0 abstentions;
4. the motion for a resolution containing the comments which form part of the decision concerning discharge in respect of the implementation of the general budget of the European

Union for the 2002 financial year - Section IV - Court of Justice by 13 votes to 1, with 0 abstentions;

5. the proposal for a decision concerning discharge in respect of the implementation of the general budget of the European Union for the 2002 financial year - Section V - Court of Auditors by 13 votes to 1, with 0 abstentions;

6. the motion for a resolution containing the comments which form part of the decision concerning discharge in respect of the implementation of the general budget of the European Union for the 2002 financial year - Section V - Court of Auditors by 13 votes to 1, with 0 abstentions;

7. the proposal for a decision concerning discharge in respect of the implementation of the general budget of the European Union for the 2002 financial year - Section VI - Economic and Social Committee by 13 votes to 1, with 0 abstentions;

8. the motion for a resolution containing the comments which form part of the decision concerning discharge in respect of the implementation of the general budget of the European Union for the 2002 financial year - Section VI - Economic and Social Committee by 13 votes to 1, with 0 abstentions;

9. the proposal for a decision concerning discharge in respect of the implementation of the general budget of the European Union for the 2002 financial year - Section VII - Committee of the Regions by 13 votes to 5, with 0 abstentions;

10. the motion for a resolution containing the comments which form part of the decision concerning discharge in respect of the implementation of the general budget of the European Union for the 2002 financial year - Section VII - Committee of the Regions by 12 votes to 4, with 0 abstentions;

11. the proposal for a decision concerning discharge in respect of the implementation of the general budget of the European Union for the 2002 financial year - Section VIII - Ombudsman by 13 votes to 1, with 0 abstentions;

12. the motion for a resolution containing the comments which form part of the decision concerning discharge in respect of the implementation of the general budget of the European Union for the 2002 financial year - Section VIII - Ombudsman by 13 votes to 1, with 0 abstentions.

The following were present for the vote: Diemut R. Theato (chairman); Herbert Bösch and Paulo Casaca (vice-chairmen); Gabriele Stauner (rapporteur); María Antonia Avilés Perea, Juan José Bayona de Perogordo, Jens-Peter Bonde (for Jeffrey William Titford), Mogens N.J. Camre, Christopher Heaton-Harris, Ole Krarup (for Michel-Ange Scarbonchi), Helmut Kuhne, John Joseph McCartin (for Generoso Andria), Eluned Morgan, Jan Mulder (for Antonio Di Pietro), Olle Schmidt, Jonas Sjöstedt (for Freddy Blak), Ole Sørensen, Ursula Stenzel (for Brigitte Langenhagen), Rijk van Dam and Michiel van Hulst.

The report was tabled on 2 April 2004.

## 1. PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION

**concerning discharge in respect of the implementation of the general budget of the European Union for the 2002 financial year**

**Section II - Council**

**(I5-0034/2003 – C5-0088/2004 - 2003/2212(DEC))**

*The European Parliament,*

- having regard to the revenue and expenditure account and balance sheet for the 2002 financial year (I5-0034/2003 – C5-0088/2004),
  - having regard to the Annual Report of the European Court of Auditors for the 2002 financial year, together with the replies of the institutions (C5-0583/2003)<sup>1</sup>,
  - having regard to the statement of assurance by the European Court of Auditors, pursuant to Article 248 of the EC Treaty, as to the reliability of the accounts and the legality and regularity of the underlying transactions (C5-0583/2003),
  - having regard to the Council's recommendation of 9 March 2004 (C5-0145/2004),
  - having regard to Articles 276, 272(10) and 275 of the EC Treaty,
  - having regard to Article 22(2) and (3) of the Financial Regulation of 21 December 1977<sup>2</sup> and Article 50 of the Financial Regulation of 25 June 2002<sup>3</sup>,
  - having regard to Rule 93a of and Annex V to its Rules of Procedure,
  - having regard to the report of the Committee on Budgetary Control (A5-0228/2004),
1. Grants the Secretary-General of the Council discharge in respect of the implementation of the budget for the 2002 financial year (operational expenditure);
  2. Records its comments in the accompanying resolution;
  3. Instructs its President to forward this decision and the accompanying resolution to the Council, the Commission, the Court of Justice, the Court of Auditors, the Economic and Social Committee, the Committee of the Regions and the Ombudsman and to have them published in the Official Journal of the European Union (L series).

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<sup>1</sup> OJ C 286, 28.11.2003, p. 1.

<sup>2</sup> OJ L 356, 31.12.1977, p. 1.

<sup>3</sup> OJ L 248, 16.9.2002, p. 1.

## 2. MOTION FOR A EUROPEAN PARLIAMENT RESOLUTION

**containing the comments accompanying the decision concerning discharge in respect of the implementation of the general budget of the European Union for the 2002 financial year**

### **Section II - Council**

**(I5-0034/2003 – C5-0088/2004 - 2003/2212(DEC))**

*The European Parliament,*

- having regard to the revenue and expenditure account and balance sheet for the 2002 financial year (I5-0034/2003 – C5-0088/2004),
  - having regard to the Annual Report of the European Court of Auditors for the 2002 financial year, together with the replies of the institutions (C5-0583/2003)<sup>1</sup>,
  - having regard to the statement of assurance by the European Court of Auditors, pursuant to Article 248 of the EC Treaty, as to the reliability of the accounts and the legality and regularity of the underlying transactions (C5-0583/2003),
  - having regard to the Council's recommendation of 9 March 2004 (C5-0145/2004),
  - having regard to Articles 276, 272(10) and 275 of the EC Treaty,
  - having regard to Article 22(2) and (3) of the Financial Regulation of 21 December 1977<sup>2</sup> and Article 50 of the Financial Regulation of 25 June 2002<sup>3</sup>,
  - having regard to Rule 93a of and Annex V to its Rules of Procedure,
  - having regard to the report of the Committee on Budgetary Control (A5-0228/2004),
1. Underlines the need for a more comprehensive exchange of information between the Council and the European Parliament; welcomes therefore the Council's readiness to hold an informal dialogue between the two Institutions prior to the discharge procedure;
  2. Points out that the Committee on Budgetary Control asked the Council to forward the following documents to it: a list of contracts concluded with third parties, the complete documentation for the contract with the largest financial impact, the provisions governing the use of official cars, and the Financial Controller's reports;
  3. Notes, and finds unacceptable, the reply given by the chairman of the Committee of Permanent Representatives on 11 December 2003 to the questionnaire sent by the Committee on Budgetary Control on 26 November 2003: 'The questions raised in your questionnaire under the heading General Questions to all Institutions are not directly related to the accounts of the Council over the year 2002 or to the annual report of the

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<sup>1</sup> OJ C 286, 28.11.2003, p. 1.

<sup>2</sup> OJ L 356, 31.12.1977, p. 1.

<sup>3</sup> OJ L 248, 16.9.2002, p. 1.

Court of Auditors concerning that year. The Council's position is that these questions go beyond the scope of the discharge procedure';

4. Notes further that the Court of Auditors' annual report for 2002 contains general comments on administrative expenditure by the Community institutions, but no specific comments whatever on the Council's budget; welcomes the announcement by the Court of Auditors that its next annual report will contain comments on administrative expenditure for each Community institution;
5. Stresses that its request for information to the Council is fully in line with the provisions of the Financial Regulation (in particular Articles 146 and 182);
6. Calls on the Council to respond to the questionnaire submitted by the Committee on Budgetary Control no later than 1 July 2004;
7. Notes that as from next year the Council, pursuant to Article 86(4) of the Financial Regulation, will forward to the European Parliament a report summarising the number and type of internal audits carried out, the recommendations made and the action taken on those recommendations;
8. Asks for information on the measures taken by the Council in 2002 to improve the analysis of its financial management;
9. Points out that in 2001 there were differences between the physical and accounting inventories; asks whether that shortcoming has been rectified;
10. Would like the Court of Auditors to pay appropriate attention to verifying financial management and the inventory within the Council's 2003 budget;
11. Underscores the importance Parliament attaches, in the light of experience, to mobility for authorising officers;
12. Welcomes the joint declaration by the Council, the Commission and Parliament of 25 November 2002<sup>1</sup> on the prior notification of Parliament in the decision-taking process on the Common Foreign and Security Policy (CFSP), and asks how this has been reflected in practical cooperation;
13. Again draws attention to the recommendation by the Court of Auditors in its Special Report No 13/2001 on the management of the Common Foreign and Security Policy<sup>2</sup> on the basis of its audit findings that Parliament, the Council and the Commission should lay down clear operational principles and rules at interinstitutional level with regard to the role of the Commission and of the Council in CFSP implementation and that the financing of CFSP actions should be made more transparent.

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<sup>1</sup> Texts Adopted, 19.12.2002, P5\_TA(2002)0624, Annex 1.

<sup>2</sup> OJ C 338, 30.11.2001, p. 1.



### 3. PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION

**concerning discharge in respect of the implementation of the general budget of the European Union for the 2002 financial year**

**Section IV - Court of Justice**

**(I5-0034/2003 – C5-0088/2004 - 2003/2213(DEC))**

*The European Parliament,*

- having regard to the revenue and expenditure account and balance sheet for the 2002 financial year (I5-0034/2003 – C5-0088/2004),
  - having regard to the Annual Report of the European Court of Auditors for the 2002 financial year, together with the replies of the institutions (C5-0583/2003)<sup>1</sup>,
  - having regard to the statement of assurance by the European Court of Auditors, pursuant to Article 248 of the EC Treaty, as to the reliability of the accounts and the legality and regularity of the underlying transactions (C5-0583/2003),
  - having regard to the Council's recommendation of 9 March 2003 (C5-0145/2004),
  - having regard to Articles 272(10) and 275 of the EC Treaty,
  - having regard to Article 22(2) and (3) of the Financial Regulation of 21 December 1977<sup>2</sup> and Article 50 of the Financial Regulation of 25 June 2002<sup>3</sup>,
  - having regard to Rule 93a of and Annex V to its Rules of Procedure,
  - having regard to the report of the Committee on Budgetary Control (A5-0228/2004),
1. Grants the Registrar of the Court of Justice discharge in respect of the implementation of the budget for the 2002 financial year;
  2. Records its comments in the accompanying resolution;
  3. Instructs its President to forward this decision and the accompanying resolution to the Council, the Commission, the Court of Justice, the Court of Auditors, the Economic and Social Committee, the Committee of the Regions and the Ombudsman and to have them published in the Official Journal of the European Union (L series).

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<sup>1</sup> OJ C 286, 28.11.2003, p. 1.

<sup>2</sup> OJ L 356, 31.12.1977, p. 1.

<sup>3</sup> OJ L 248, 16.9.2002, p. 1.

#### 4. MOTION FOR A EUROPEAN PARLIAMENT RESOLUTION

**containing the comments accompanying the decision concerning discharge in respect of the implementation of the general budget of the European Union for the 2002 financial year**

**Section IV - Court of Justice**

**(I5-0034/2003 – C5-0088/2004 - 2003/2213(DEC))**

*The European Parliament,*

- having regard to the revenue and expenditure account and balance sheet for the 2002 financial year (I5-0034/2003 – C5-0088/2004),
  - having regard to the Annual Report of the European Court of Auditors for the 2002 financial year, together with the replies of the institutions (C5-0583/2003)<sup>1</sup>,
  - having regard to the statement of assurance by the European Court of Auditors, pursuant to Article 248 of the EC Treaty, as to the reliability of the accounts and the legality and regularity of the underlying transactions (C5-0583/2003),
  - having regard to the Council's recommendation of 9 March 2004 (C5-0145/2004),
  - having regard to Articles 272(10) and 275 of the EC Treaty,
  - having regard to Article 22(2) and (3) of the Financial Regulation of 21 December 1977<sup>2</sup> and Article 50 of the Financial Regulation of 25 June 2002<sup>3</sup>,
  - having regard to Rule 93a of and Annex V to its Rules of Procedure,
  - having regard to the report of the Committee on Budgetary Control (A5-0228/2004),
1. Notes the replies given by the Court of Justice on 17 December 2003 to the questionnaire sent by the Committee on Budgetary Control on 26 November 2003;
  2. Notes that as from next year the Court of Justice, pursuant to Article 86(4) of the Financial Regulation, will forward to the European Parliament a report summarising the number and type of internal audits carried out, the recommendations made and the action taken on those recommendations;
  3. Regards as appropriate the Court of Justice's measures based on the European Court of Auditors' Special Report No 5/2000<sup>4</sup>; notes the audit report by the company KPMG<sup>5</sup>; also notes the report dated 21 October 2003 on new building projects, maintenance and infrastructures generally, which the Court of Justice has forwarded to the European

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<sup>1</sup> OJ C 286, 28.11.2003, p. 1.

<sup>2</sup> OJ L 356, 31.12.1977, p. 1.

<sup>3</sup> OJ L 248, 16.9.2002, p. 1.

<sup>4</sup> OJ C 109, 14.4.2000, p. 1.

<sup>5</sup> Letter of 6 June 2003 to the chairman of the Committee on Budgetary Control.

Parliament;

4. Notes the letter of 18 February 2004 from the Registrar to the chairman of the Committee on Budgetary Control, in which the Registrar announces a series of measures both to counter the increase which has emerged over the last few years in the average length of proceedings and to take account of enlargement; calls on the Registrar to submit a detailed progress report to the European Parliament in time for the discharge procedure for the 2003 budget;

#### **Non-official use of official cars**

5. Notes that the Court of Justice, in addition to the official journeys authorised by it or by its President, defrays the cost of the use of official cars by its Members up to a ceiling of 30 000 km a year (Members of the Court of First Instance: 25 000 km; President of the Court of First Instance: 30 000 km);
6. Notes that the Members of the Court thus enjoy benefits in kind although no corresponding decision has been taken by the EU Council of Ministers, which is responsible for their emoluments;
7. Calls for the Court of Justice to amend its rules by 1 July 2004 to require its Members themselves to bear in full the cost of non-official use of official cars;

#### **Increases in remuneration as a result of weightings**

8. Notes that on the basis of an internal administrative ruling the Members of the Court of Justice have the possibility of benefiting from increases in remuneration having it transferred in part to other EU Member States, and taking advantage of 'weightings' in the process, rather than receiving a transfer to accounts in their country of employment, Luxembourg;
9. Points out that that decision is an internal administrative ruling by the Court of Justice and can under no circumstances be regarded as a ruling in its judicial capacity;
10. Points out furthermore that that decision by the Court of Justice's Administrative Committee was taken on 25 September 2002, but that, on a proposal by the Council, Parliament and the Council subsequently deleted a remark from the Court of Justice's 2003 preliminary draft budget (Item A-1090) which provided for weightings to be applied 'by analogy' with the provisions of the Staff Regulations of Officials to the Members of the Court of Justice too;
11. Notes that, in doing so, the budgetary authority made it perfectly clear that it expected an end to be put to the practice, which, since 1 January 2003, has not been authorised either by provisions in the relevant regulations on the remuneration of Members of the Institutions or by corresponding remarks in the budget;
12. Points out that the Members of the Commission no longer claim weightings and calls on

the Members of the Court of Justice to do likewise;

13. Asks in this connection what progress the Court has made in establishing a specific legal basis for the application of weightings, as insisted on by Parliament<sup>1</sup>;
14. Is pleased that the Court of Justice adheres to the same 'whistleblower's doctrine' as the Commission; notes that such a doctrine is only truly effective if staff members are aware of it; encourages the Court of Justice to ensure this information is freely available to its staff;
15. Encourages the Committee on Budgets not to proceed with any transfer to the Court of Justice until the Court has discontinued the weightings system for salaries and discontinued all kilometrage allowances for personal use; suggests, if this has not been done by October 2004, that half of the salaries of the Members of the Court of Justice for 2005 be put into the reserve until the above conditions have been fulfilled.

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<sup>1</sup> Resolution of 8 April 2003, paragraph 6 (OJ L 148, 16.6.2003, p. 46).

## 5. PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION

**concerning discharge in respect of the implementation of the general budget of the European Union for the 2002 financial year**

**Section V - Court of Auditors**

**(I5-0034/2003 – C5-0088/2004 - 2003/221(DEC))**

*The European Parliament,*

- having regard to the revenue and expenditure account and balance sheet for the 2002 financial year (I5-0034/2003 – C5-0088/2004),
  - having regard to the Annual Report of the European Court of Auditors for the 2002 financial year, together with the replies of the institutions (C5-0583/2003)<sup>1</sup>,
  - having regard to the statement of assurance by the European Court of Auditors, pursuant to Article 248 of the EC Treaty, as to the reliability of the accounts and the legality and regularity of the underlying transactions (C5-0583/2003),
  - having regard to the Council's recommendation of 9 March 2004 (C5-0145/2004),
  - having regard to Articles 272 (10) und 275 of the EC Treaty,
  - having regard to Article 22(2) and (3) of the Financial Regulation of 21 December 1977<sup>2</sup> and Article 50 of the Financial Regulation of 25 June 2002<sup>3</sup>,
  - having regard to Article 143 of the Financial Regulation of 25 June 2002, and in particular paragraph 4 of that article,
  - having regard to Article 276 of the EC Treaty,
  - having regard to Rule 93a of and Annex V to its Rules of Procedure,
  - having regard to the report of the Committee on Budgetary Control (A5-0228/2004),
1. Grants the Court of Auditors discharge in respect of the implementation of the budget for the 2002 financial year;
  2. Records its comments in the accompanying resolution;
  3. Instructs its President to forward this decision and the accompanying resolution to the Council, the Commission, the Court of Justice, the Court of Auditors, the Economic and Social Committee, the Committee of the Regions and the Ombudsman and to have them published in the Official Journal of the European Union (L series).

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<sup>1</sup> OJ C 286, 28.11.2003, p. 1.

<sup>2</sup> OJ L 356, 31.12.1977, p. 1.

<sup>3</sup> OJ L 248, 16.9.2002, p. 1.

## 6. MOTION FOR A EUROPEAN PARLIAMENT RESOLUTION

**containing the comments accompanying the decision concerning discharge in respect of the implementation of the general budget of the European Union for the 2002 financial year**

**Section V - Court of Auditors**

**(I5-0034/2003 – C5-0088/2004 - 2003/2214(DEC))**

*The European Parliament,*

- having regard to the revenue and expenditure account and balance sheet for the 2002 financial year (I5-0034/2003 – C5-0088/2004),
  - having regard to the Annual Report of the European Court of Auditors for the 2002 financial year, together with the replies of the institutions (C5-0583/2003)<sup>1</sup>,
  - having regard to the statement of assurance by the European Court of Auditors, pursuant to Article 248 of the EC Treaty, as to the reliability of the accounts and the legality and regularity of the underlying transactions (C5-0583/2003),
  - having regard to the Council's recommendation of 9 March 2004 (C5-0145/2004),
  - having regard to Articles 272 (10) and Article 275 of the EC Treaty,
  - having regard to Article 22(2) and (3) of the Financial Regulation of 21 December 1977<sup>2</sup> and Article 50 of the Financial Regulation of 25 June 2002<sup>3</sup>,
  - having regard to Article 143 of the Financial Regulation of 25 June 2002 2002, and in particular paragraph 4 of that article,
  - having regard to Article 276 of the EC Treaty,
  - having regard to Rule 93a of and Annex V to its Rules of Procedure,
  - having regard to the report of the Committee on Budgetary Control (A5-0228/2004),
1. Notes the replies given by the President of the Court of Auditors on 19 December 2003 to the questionnaire sent by the Committee on Budgetary Control on 26 November 2003;
  2. Notes further the additional information forwarded by the President of the Court in his letters of 16 and 20 February 2004;
  3. Notes the report by the independent auditor on the accounts of the Court of Auditors for the 2002 financial year together with the auditor's certificate concerning the regularity

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<sup>1</sup> OJ C 286, 28.11.2003, p. 1.

<sup>2</sup> OJ L 356, 31.12.1977, p. 1.

<sup>3</sup> OJ L 248, 16.9.2002, p. 1.

and fairness of the financial statements at 31 December 2002<sup>1</sup>;

4. Stresses that cooperation between Parliament and the Court of Auditors on the presentation of the annual report and special reports has further improved;
5. Points out that a number of financial and management-related problems had initially arisen with regard to completion of the K2 extension which must be avoided in connection with the next extension;
6. Notes that the Court of Auditors, in the course of enlargement from 15 to 25 Members, will be transferring a larger proportion of its work to its audit groups;
7. Expressly recommends that the Members of the Court of Auditors ensure that the make-up of their private offices is multinational and, in particular, that at least one of the two attaché posts at their disposal is filled by an individual whose nationality is different from their own;

#### *Statement of assurance*

8. Notes with approval that, when taking office, the Members of the Court of Auditors lodge declarations of their financial interests which are considerably more comprehensive and more detailed than the equivalent declarations by Members of the Commission or MEPs and which furthermore, where appropriate, also include details concerning spouses; regards it as proper that those declarations should not be published; expects the competent authorities to be given access to those declarations, however, if investigations need to be conducted into a Member of the Court;
9. Notes that, when verifying administrative expenditure, the Court of Auditors will in future evaluate internal control systems, internal auditors' reports and a representative number of transactions;
10. Realises that the Court of Auditors' statement of assurance is essentially based on sample checks and is therefore not a tool for the targeted detection of fraud and irregularities, but, rather, is intended to allow an overall appraisal to be made of the financial management of the Institutions audited; points out that such an overall appraisal is reliable only if a sufficiently large sample of payments is audited;
11. Encourages the Court in its review of annual DAS evaluation and to work in close collaboration with the other institutions to provide some form of performance indicators that can measure progress from year to year;
12. Expects the Court of Auditors to ensure, in preparing its annual report and annual statement of assurance, that it bases its assessment on the latest international accounting practices and principles;
13. Is taken aback that, in its annual report for 2002, the Court of Auditors supplied details of the scale of the sample of the transactions it had audited within agriculture, but, even when asked to do so, was unwilling to provide information as to the number of

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<sup>1</sup> OJ C 259, 28.10.2003, p. 1.

transactions audited by it in connection with the Institutions' administrative expenditure;

14. Asks the Court of Auditors in future to give the number of transactions it audited, broken down by Institution;
15. Asks the Court of Auditors to bring the structure of its annual report, in future, into line with Article 143(3) and (4) of the Financial Regulation, which read as follows: 'The annual report shall contain an assessment of the soundness of financial management. The annual report shall contain a section for each institution. The Court of Auditors may add any summary report or general observations which it sees fit to make';
16. Reminds the Court that Parliament requires information on every Community Institution because, otherwise, it cannot perform its discharge duties; regrets the fact that the Court's annual report does not comply with this and contains no specific information whatever on the administrative expenditure of the Council, the Court of Justice, the Court of Auditors or the Economic and Social Committee; regards this as unwarranted, one reason being that - year in, year out - the Court submits a separate report for every single decentralised Community agency;
17. Welcomes the announcement by the Court of Auditors that in its annual reports, in future, it will make provision for a separate section for each Community Institution;

#### ***Lessons to be learned from the Eurostat case and combating fraud***

18. Notes that the Court of Auditors has repeatedly found fault in the past with individual Eurostat operations;
19. Points out that to date, however, Eurostat as a whole has never been the subject of an in-depth and comprehensive audit by the Court; is concerned that that is also true of other Commission directorates-general and might be one cause of undesirable developments within the Commission;
20. Is concerned that, in the past, not only were the audit reports by the decentralised audit units in Commission directorates-general ignored by the Members of the Commission, but, rather, the Court of Auditors did not insist that such reports be systematically forwarded; asks the Court of Auditors to carry out a comprehensive evaluation of those reports in future and to publish a summary of the key results in its annual report;
21. Asks the Court of Auditors to take advantage of its expansion from 15 to 25 Members to ensure that, in future, its Members carry out an in-depth audit of each and every Commission directorate-general;
22. Would very much welcome being notified by the Court, at the latest when its next annual report is presented, which Members have taken on special audit responsibility for which directorate-general; regards such specific terms of reference as totally compatible with the collective nature of the Court, provided that the Court has the final say;
23. Asks the Court of Auditors to review its internal decisions on cooperation with OLAF



in the light of the provisions of the new Staff Regulations, in particular as regards the right of staff to approach OLAF with information directly; calls on the Court of Auditors to forward to Parliament a copy of the currently applicable provisions and the changes which have been made;

24. Asks the Court of Auditors to comment as to whether, in connection with the awarding procedure at the Committee of Regions described in paragraph 9.23 of its annual report, referral to the competent judicial authorities is necessary, since this might constitute restraint on freedom to participate in tendering procedures, which is a criminal offence under Belgian law (Article 314 of the Belgian Criminal Code);

#### ***Dismissal of a Court of Auditors official***

25. Points out that, in April 2002, an official of the Court of Auditors publicly made the most serious allegations against Members and officials of his Institution;
26. Points out that some of the allegations made by the official had previously been brought to OLAF's notice by another party or had been the subject of administrative inquiries;
27. Notes that, according to OLAF, the other allegations made by the official could not be substantiated; notes further that Parliament has been given access to no evidence which might substantiate doubts as to OLAF's declaration;
28. Notes that, following disciplinary proceedings, the official was dismissed in summer 2003;
29. Regards that decision as a harsh penalty; points out that, pursuant to Articles 90 and 91 of the Staff Regulations, a complaint may be lodged against it and an appeal may be brought before the Court of Justice of the European Communities;
30. Calls in this connection for the Community's staff regulations to be amended so as to make it possible for 'whistle blowers' to turn to a body outside their Institution so as to ensure that their anonymity remains intact<sup>1</sup>;
31. Points out to the Court of Auditors that its action against the official must also be gauged against the measures it is taking against a former Member who is alleged to have seriously breached the obligations arising from his office;
32. Is pleased that the Court of Auditors adheres to the same 'whistleblower's doctrine' as the Commission; notes that such a doctrine is only truly effective if staff members are aware of it; encourages the Court of Auditors to ensure that this information is freely available to its staff;

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<sup>1</sup> Texts Adopted, 29.1.2004, P5\_TA(2004)0049.

### ***Proceedings against a former Member of the Court***

33. Points out that, on the initiative of a member of the Committee on Budgetary Control, OLAF instituted an inquiry into the former member of the Court of Auditors in 2002;
34. Points out further that, following on from that inquiry, OLAF referred the matter to the Luxembourg judicial authorities and that those proceedings have not yet been concluded; acknowledges that the Court is pressing ahead with recovering misappropriated monies;
35. Points out to the Court of Auditors that, in tandem with the Luxembourg court proceedings, an application could be made to the European Court of Justice, as the Commission has done in the case of a former Commissioner; expects the Court of Auditors to refer the matter to the European Court of Justice, too, in order to have it established, pursuant to Article 247 of the EC Treaty, whether the former Member seriously breached the obligations arising from his office;

### ***Private use of official cars***

36. Asks the Court to confirm that official cars the cost of which is borne by the Community budget can be used exclusively for official journeys;
37. Notes that, supposedly, the Members of the Court of Auditors can use official cars for private purposes up to a limit of 40 000 km a year and that even holiday travel at taxpayers' expense is evidently not ruled out;
38. Calls on the Court, if necessary, to amend its rules by 1 July 2004 so as to require its Members to meet in full the cost of the private use of official cars (non-official business);
39. Draws the attention of the Court to the fact that, pursuant to Article 276(3) of the EC Treaty, it is required to take all appropriate steps to comply with that demand;

### ***Increases in remuneration as a result of weightings***

40. Notes that, since 1 January 2003, the Members of the Court have again given themselves the possibility of benefiting from considerable increases in remuneration by having it transferred in part to other EU Member States, and taking advantage of 'weightings' in the process, rather than receiving a transfer to accounts in their country of employment, Luxembourg; states that this is defended by citing a corresponding decision by the Administrative Committee of the European Court of Justice;
41. Points out that that decision is an internal administrative ruling by the Court of Justice and can under no circumstances be regarded as a ruling in its judicial capacity;
42. Points out furthermore that that decision by the Court of Justice's Administrative Committee was taken on 25 September 2002, but that, on a proposal by the Council, Parliament and the Council subsequently deleted a remark from the Court of Justice's

2003 preliminary draft budget (Item A-1090) which provided for weightings to be applied, 'by analogy' with the provisions of the Staff Regulations of Officials, to the Members of the Court of Justice too;

43. Notes that, in doing so, the budgetary authority made it perfectly clear that it expected an end to be put to the practice, which, since 1 January 2003, has not been authorised either by provisions in the relevant regulations on the remuneration of Members of the Institutions or by corresponding remarks in the budget;
44. Points out that the Members of the Commission no longer claim weightings; calls on the Members of the Court of Auditors to follow that example ;
45. Encourages the Committee on Budgets not to proceed with any transfer to the Court of Auditors until it has discontinued the weightings system for salaries and discontinued all kilometrage allowances for personal use; suggests, if this has not been done by October 2004, that half of the salaries of the Members of the Court of Auditors for 2005 be put into the reserve until the above conditions have been fulfilled.

## 7. PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION

**concerning discharge in respect of the implementation of the general budget of the European Union for the 2002 financial year**  
**Section VI - Economic and Social Committee**  
**(I5-0034/2003 – C5-0088/2004 - 2003/2215(DEC))**

*The European Parliament,*

- having regard to the revenue and expenditure account and balance sheet for the 2002 financial year (I5-0034/2003 – C5-0088/2004),
  - having regard to the Annual Report of the European Court of Auditors for the 2002 financial year, together with the replies of the institutions (C5-0583/2003)<sup>1</sup>,
  - having regard to the statement of assurance by the European Court of Auditors, pursuant to Article 248 of the EC Treaty, as to the reliability of the accounts and the legality and regularity of the underlying transactions (C5-0583/2003),
  - having regard to the Council's recommendation of 9 March 2004 (C5-0145/2004),
  - having regard to Articles 272(10) and 275 of the EC Treaty,
  - having regard to Article 22(2) and (3) of the Financial Regulation of 21 December 1977<sup>2</sup> and Article 50 of the Financial Regulation of 25 June 2002<sup>3</sup>,
  - having regard to Rule 93a of and Annex V to its Rules of Procedure,
  - having regard to the report of the Committee on Budgetary Control (A5-0228/2004),
1. Grants the Secretary-General of the Economic and Social Committee discharge in respect of the implementation of the budget for the 2002 financial year;
  2. Records its comments in the accompanying resolution;
  3. Instructs its President to forward this decision and the accompanying resolution to the Council, the Commission, the Court of Justice, the Court of Auditors, the Economic and Social Committee, the Committee of the Regions and the Ombudsman and to have them published in the Official Journal of the European Union (L series).

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<sup>1</sup> OJ C 286, 28.11.2003, p. 1.

<sup>2</sup> OJ L 356, 31.12.1977, p. 1.

<sup>3</sup> OJ L 248, 16.9.2002, p. 1.

## 8. MOTION FOR A EUROPEAN PARLIAMENT RESOLUTION

**containing the comments accompanying the decision concerning discharge in respect of the implementation of the general budget of the European Union for the 2002 financial year**

**Section VI - Economic and Social Committee**

**(15-0034/2003 – C5-0088/2004 - 2003/2215(DEC))**

*The European Parliament,*

- having regard to the revenue and expenditure account and balance sheet for the 2002 financial year (15-0034/2003 – C5-0088/2004),
  - having regard to the Annual Report of the European Court of Auditors for the 2002 financial year, together with the replies of the institutions (C5-0583/2003)<sup>1</sup>,
  - having regard to the statement of assurance by the European Court of Auditors, pursuant to Article 248 of the EC Treaty, as to the reliability of the accounts and the legality and regularity of the underlying transactions (C5-0583/2003),
  - having regard to the Council's recommendation of 9 March 2004 (C5-0145/2004),
  - having regard to Articles 272(10) and 275 of the EC Treaty,
  - having regard to Article 22(2) and (3) of the Financial Regulation of 21 December 1977<sup>2</sup> and Article 50 of the Financial Regulation of 25 June 2002<sup>3</sup>,
  - having regard to Rule 93a of and Annex V to its Rules of Procedure,
  - having regard to the report of the Committee on Budgetary Control (A5-0228/2004),
1. Notes the replies given by the Economic and Social Committee (ESC) on 17 December 2003 to the questionnaire sent by the Committee on Budgetary Control on 26 November 2003;
  2. Thanks the ESC for forwarding its internal rules governing budget implementation and the charter of the internal auditor;
  3. Notes the ESC's assurance that there have been no further irregularities whatever with regard to the settlement of travel expenses;
  4. Notes that, on 10 December 2003, the ESC adopted a statute for its Members; asks the Court of Auditors for an opinion on the financial implications of the provisions thereof; asks the Court of Auditors to submit that opinion no later than in the context of its

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<sup>1</sup> OJ C 286, 28.11.2003, p. 1.

<sup>2</sup> OJ L 356, 31.12.1977, p. 1.

<sup>3</sup> OJ L 248, 16.9.2002, p. 1.

annual report for 2003;

5. Welcomes the fact that the ESC has given an account of the extent to which the objectives it set itself for the period 1998-2002 were met<sup>1</sup>; is convinced that a critical evaluation of activities can be the basis for better public awareness of the ESC's work;
6. Thanks the ESC for the progress report of 26 June 2003<sup>2</sup> on renovating the Belliard Building, according to which it will be handed over on 31 May 2004; asks, however, for an explanation of the Financial Controller's comment on 2002 budget implementation that 'Shortcomings in the management of the 'Belliard' dossier, meaning that the Committees had a lack of oversight of certain aspects, were noted and pointed out.'<sup>3</sup>;
7. Welcomes the fact that the two committees have managed to make early payments to the owner of the Belliard Building, Cofinimmo, so as to reduce liabilities more quickly;
8. Asks the ESC whether it updated the inventory in 2002 and whether, as Parliament insisted<sup>4</sup>, the Court of Auditors has verified the inventory.

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<sup>1</sup> The ESC Secretariat's activities in the 1998-2002 period. Report presented to the Bureau on 17 September 2002.

<sup>2</sup> Note to the Committee on Budgetary Control, Belliard building progress report, 26 June 2003.

<sup>3</sup> Reply to questionnaire, question 4, general section.

<sup>4</sup> OJ L 148, 16.6.2003, p. 55 (paragraph 8).

## 9. PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION

**concerning discharge in respect of the implementation of the general budget of the European Union for the 2002 financial year**

**Section VII - Committee of the Regions**

**(I5-0034/2003 – C5-0088/2004 - 2003/2216(DEC))**

*The European Parliament,*

- having regard to the revenue and expenditure account and balance sheet for the 2002 financial year (I5-0034/2003 – C5-0088/2004),
  - having regard to the annual report of the European Court of Auditors for the 2002 financial year, together with the replies of the institutions (C5-0583/2003)<sup>1</sup>,
  - having regard to the statement of assurance by the European Court of Auditors, pursuant to Article 248 of the EC Treaty, as to the reliability of the accounts and the legality and regularity of the underlying transactions (C5-0583/2003),
  - having regard to the Council's recommendation of 9 March 2004 (C5-0145/2004),
  - having regard to Articles 272(10) and 275 of the EC Treaty,
  - having regard to Article 22(2) and (3) of the Financial Regulation of 21 December 1977<sup>2</sup> and Article 50 of the Financial Regulation of 25 June 2002<sup>3</sup>,
  - having regard to Rule 93a of and Annex V to its Rules of Procedure,
  - having regard to the report of the Committee on Budgetary Control (A5-0228/2004),
1. Grants the Secretary-General of the Committee of the Regions discharge in respect of the implementation of the budget for the 2002 financial year;
  2. Records its comments in the accompanying resolution;
  3. Instructs its President to forward this decision and the accompanying resolution to the Council, the Commission, the Court of Justice, the Court of Auditors, the Economic and Social Committee, the Committee of the Regions and the Ombudsman and to have them published in the Official Journal of the European Union (L series).

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<sup>1</sup> OJ C 286, 28.11.2003, p. 1.

<sup>2</sup> OJ L 356, 31.12.1977, p. 1.

<sup>3</sup> OJ L 248, 16.9.2002, p. 1.

## 10. MOTION FOR A EUROPEAN PARLIAMENT RESOLUTION

**containing the comments accompanying the decision concerning discharge in respect of the implementation of the general budget of the European Union for the 2002 financial year**

**Section VII - Committee of the Regions**

**(I5-0034/2003 – C5-0088/2004 - 2003/2216(DEC))**

*The European Parliament,*

- having regard to the revenue and expenditure account and balance sheet for the 2002 financial year (I5-0034/2003 – C5-0088/2004),
  - having regard to the Annual Report of the European Court of Auditors for the 2002 financial year, together with the replies of the institutions (C5-0583/2003)<sup>1</sup>,
  - having regard to the statement of assurance by the European Court of Auditors, pursuant to Article 248 of the EC Treaty, as to the reliability of the accounts and the legality and regularity of the underlying transactions (C5-0583/2003),
  - having regard to the Council's recommendation of 9 March 2004 (C5-0145/2004),
  - having regard to Articles 272(10) and 275 of the EC Treaty,
  - having regard to Article 22(2) and (3) of the Financial Regulation of 21 December 1977<sup>2</sup> and Article 50 of the Financial Regulation of 25 June 2002<sup>3</sup>,
  - having regard to Rule 93a of and Annex V to its Rules of Procedure,
  - having regard to the report of the Committee on Budgetary Control (A5-0228/2004),
1. Notes the replies given by the President of the Committee of the Regions on 16 December 2003 to the questionnaire sent by the Committee on Budgetary Control on 26 November 2003;
  2. Notes that in its report concerning the financial year 2002 the Court of Auditors established the same irregularities as the Anti-Fraud Office (paragraph 9.23);
  3. Points out that Parliament did not grant the Committee of the Regions discharge in respect of financial management in 2001 until 29 January 2004<sup>4</sup> and, in the resolution accompanying the discharge decision, called on the Committee of the Regions 'to provide a full report on the current discharge decision in good time for it to be taken into account in the context of the discharge procedure for the 2002 financial year'

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<sup>1</sup> OJ C 286, 28.11.2003, p. 1.

<sup>2</sup> OJ L 356, 31.12.1977, p. 1.

<sup>3</sup> OJ L 248, 16.9.2002, p. 1.

<sup>4</sup> OJ L 57, 25.2.2004, p.6.



(paragraph 21);

4. Welcomes the setting up of working groups, with the involvement of staff of the institution and an external advisor, to examine and propose solutions to the various structural, administrative and financial problems; remains however to be convinced that they will lead to significant improvements as long as the administrative culture remains the same; points out that, following the example of the Commission in the Eurostat affair, a root and branch overhaul of senior management, working methods and respect for internal audit is essential to create a climate of reform and renewal;
5. Awaits confirmation that the Committee has strengthened its internal audit unit with the A7 and B5 posts agreed by Parliament and seeks a justification for any further delay in recruitment procedures;
6. Expresses its general surprise at the dismissal of the OLAF findings and recommendations and suggests that real reform can only begin by acknowledging past mistakes and weaknesses;
7. Notes that the European Parliament in its resolution on the Committee of the Regions<sup>1</sup> was very critical of the Institution; deplores the treatment of the Financial Controller, as stated in the OLAF report;
8. Notes that, on 17 February 2004, the President of the Committee of the Regions forwarded a work plan on administrative reform to the committee chairman and rapporteur which must be implemented over the next few months; points out at this early juncture that implementation of the measures will be verified during the budget discharge procedure for 2003; points out that improvements must be introduced in such a way that the progress achieved can be gauged;
9. Thanks the Economic and Social Committee (ESC) and the Committee of the Regions for the progress report of 26 June 2003<sup>2</sup> on renovating the Belliard Building, according to which it will be handed over on 31 May 2004;
10. Criticises the Committee of the Regions for failing to replace the staff of the Financial Controller or give him the necessary information to carry out an audit report in 2002;
11. Notes with satisfaction that the Committee of the Regions will take over the standard decision on the conditions and arrangements for internal investigations to combat fraud, corruption and other unlawful actions harmful to the Communities' interests;
12. Asks the Committee of the Regions to take the necessary steps to ensure the total independence of the Internal Auditor;
13. Welcomes in this connection the Bureau's decision of 10 February 2004 to bring its "whistleblowing" provisions into line with rules currently in force in the European Commission which allow for an official to turn to a body outside their Institution, too,

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<sup>1</sup> Texts Adopted, 29.1.2004, P5\_TA-PROV(2004)0048.

<sup>2</sup> Note to the Committee on Budgetary Control, Belliard Building progress report, 26 June 2003.

so as to ensure that their anonymity remains intact;

14. Points out that on 18 November 2003 the President of the Committee of the Regions called on the acting Secretary-General to clarify whether disciplinary proceedings ought to be instituted against staff; criticises the fact that, on the one hand, the administrative inquiry is not to be concluded until April, but that, on the other, the Administration has already been able to establish that the Internal Auditor has not been intimidated or harassed at all;
15. Notes that such a doctrine is only truly effective if staff members are aware of it; encourages the Committee of Regions to ensure that this information is freely available to its staff;
16. Recalls Parliament's resolution of 29 January 2004<sup>1</sup>, which stresses that the President of the Committee of the Regions must ensure that the office and person of the Internal Auditor are respected and that his advice and counsel are taken seriously;
17. Notes that the Committee of the Regions introduced a new staff policy in 2003; will return to this in its discharge report for the 2003 financial year;
18. Notes that the Committee of the Regions spent some EUR 100 000 on studies in 2002; asks how the topics were selected and to what use the studies were put; asks whether an assessment was made of their usefulness.

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<sup>1</sup> Texts Adopted, 29.1.2004, P5\_TA(2004)0048, paragraph 22.

## 11. PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION

**concerning discharge in respect of the implementation of the general budget of the European Union for the 2002 financial year**

**Section VIII - Ombudsman**

**(I5-0034/2003 – C5-0088/2004 - 2003/2217(DEC))**

*The European Parliament,*

- having regard to the revenue and expenditure account and balance sheet for the 2002 financial year (I5-0034/2003 – C5-0088/2004),
  - having regard to the Annual Report of the European Court of Auditors for the 2002 financial year, together with the replies of the institutions (C5-0583/2003)<sup>1</sup>,
  - having regard to the statement of assurance by the European Court of Auditors, pursuant to Article 248 of the EC Treaty, as to the reliability of the accounts and the legality and regularity of the underlying transactions (C5-0583/2003),
  - having regard to the Council's recommendation of 9 March 2004 (C5-0145/2004),
  - having regard to Articles 272(10) and 275 of the EC Treaty,
  - having regard to Article 22(2) and (3) of the Financial Regulation of 21 December 1977<sup>2</sup> and Article 50 of the Financial Regulation of 25 June 2002<sup>3</sup>,
  - having regard to Rule 93a of and Annex V to its Rules of Procedure,
  - having regard to the report of the Committee on Budgetary Control (A5-0228/2004),
1. Grants the Ombudsman discharge in respect of the implementation of the budget for the 2002 financial year;
  2. Records its comments in the accompanying resolution;
  3. Instructs its President to forward this decision and the accompanying resolution to the Council, the Commission, the Court of Justice, the Court of Auditors, the Economic and Social Committee, the Committee of the Regions and the Ombudsman and to have them published in the Official Journal of the European Union (L series).

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<sup>1</sup> OJ C 286, 28.11.2003, p. 1.

<sup>2</sup> OJ L 356, 31.12.1977, p. 1.

<sup>3</sup> OJ L 248, 16.9.2002, p. 1.

## 12. MOTION FOR A EUROPEAN PARLIAMENT RESOLUTION

**containing the comments accompanying the decision concerning discharge in respect of the implementation of the general budget of the European Union for the 2002 financial year**

**Section VIII - Ombudsman**

**(I5-0034/2003 – C5-0088/2004 - 2003/2217(DEC))**

*The European Parliament,*

- having regard to the revenue and expenditure account and balance sheet for the 2002 financial year (I5-0034/2003 – C5-0088/2004),
  - having regard to the Annual Report of the European Court of Auditors for the 2002 financial year, together with the replies of the institutions (C5-0583/2003)<sup>1</sup>,
  - having regard to the statement of assurance by the European Court of Auditors, pursuant to Article 248 of the EC Treaty, as to the reliability of the accounts and the legality and regularity of the underlying transactions (C5-0583/2003),
  - having regard to the Council's recommendation of 9 March 2004 (C5-0145/2004),
  - having regard to Articles 272(10) and 275 of the EC Treaty,
  - having regard to Article 22(2) and (3) of the Financial Regulation of 21 December 1977<sup>2</sup> and Article 50 of the Financial Regulation of 25 June 2002<sup>3</sup>,
  - having regard to Rule 93a of and Annex V to its Rules of Procedure,
  - having regard to the report of the Committee on Budgetary Control (A5-0228/2004),
1. Notes the replies given by the Ombudsman on 15 December 2003 to the questionnaire sent by the Committee on Budgetary Control on 26 November 2003;
  2. Considers it reasonable that the Ombudsman has concluded an agreement with Parliament on cooperation on administrative, budgetary and financial matters;
  3. Acknowledges that the Ombudsman is looking for a low-cost way of regularly travelling to Frankfurt am Main and Zurich airports; asks the Ombudsman to notify Parliament as to what solution he prefers; asks Parliament, at the same time, to consider to what extent it can be of assistance to him;
  4. Welcomes the Financial Controller's confirmation that the Ombudsman's financial management for 2001 and 2002 was satisfactory;

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<sup>1</sup> OJ C 286, 28.11.2003, p. 1.

<sup>2</sup> OJ L 356, 31.12.1977, p. 1.

<sup>3</sup> OJ L 248, 16.9.2002, p. 1.

5. Also welcomes the fact that the Internal Auditor will carry out a critical review of the new financial management structures and procedures for the financial year 2003;
6. Welcomes the fact that the Ombudsman has undertaken to forward to the discharge authority the annual activity report drawn up by the principal authorising officer.