REPORT

on discharge in respect of the implementation of the general budget of the European Union for the financial year 2022, Section II – European Council and Council (2023/2131(DEC))

Committee on Budgetary Control

Rapporteur: Luke Ming Flanagan
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1. PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION

on discharge in respect of the implementation of the general budget of the European Union for the financial year 2022, Section II – European Council and Council (2023/2131(DEC))

The European Parliament,

– having regard to the general budget of the European Union for the financial year 2022¹,
– having regard to the consolidated annual accounts of the European Union for the financial year 2022 (COM(2023)0391 – C9-0250/2023)²,
– having regard to the Council’s annual report to the discharge authority on internal audits carried out in 2022 (0000/2023),
– having regard to the Court of Auditors’ annual report on the implementation of the budget concerning the financial year 2022, together with the institutions’ replies³,
– having regard to the statement of assurance⁴ as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the Court of Auditors for the financial year 2022, pursuant to Article 287 of the Treaty on the Functioning of the European Union,
– having regard to Article 314(10) and Articles 317, 318 and 319 of the Treaty on the Functioning of the European Union,
– having regard to Rule 100 of and Annex V to its Rules of Procedure,
– having regard to letter from the Committee on Constitutional Affairs,
– having regard to the report of the Committee on Budgetary Control (A9-0071/2024),

1. Postpones its decision on granting the Secretary-General of the Council discharge in respect of the implementation of the budget of the European Council and of the Council

¹ OJ L 45, 24.2.2022.
for the financial year 2022;

2. Sets out its observations in the resolution below;

3. Instructs its President to forward this decision and the resolution forming an integral part of it to the European Council, the Council, the Commission and the Court of Auditors, and to arrange for their publication in the *Official Journal of the European Union* (L series).
2. MOTION FOR A EUROPEAN PARLIAMENT RESOLUTION

with observations forming an integral part of the decision on discharge in respect of the implementation of the general budget of the European Union for the financial year 2022, Section II – European Council and Council (2023/2131(DEC))

The European Parliament,

– having regard to its decision on discharge in respect of the implementation of the general budget of the European Union for the financial year 2022, Section II – European Council and Council,

– having regard to Rule 100 of and Annex V to its Rules of Procedure,

– having regard to letter from the Committee on Constitutional Affairs,

– having regard to the report of the Committee on Budgetary Control (A9-0071/2024),

A. whereas in the context of the discharge procedure, the discharge authority wishes to stress the particular importance of further strengthening the democratic legitimacy of the Union institutions by improving transparency and accountability, and implementing the concept of performance-based budgeting and good governance of human resources;

B. whereas, under Article 319 of the Treaty on the Functioning of the European Union (TFEU), the Parliament has the sole responsibility of granting discharge in respect of the implementation of the general budget of the Union, and whereas the budget of the European Council and of the Council is a section of the Union budget;

C. whereas, pursuant to Article 15(1) of the Treaty on European Union (TEU), the European Council is not to exercise legislative functions;

D. whereas, under Article 317 TFEU, the Commission is to implement the Union budget on its own responsibility, having regard to the principles of sound financial management, and whereas, under the framework in place, the Commission is to confer on the other Union institutions the requisite powers for the implementation of the sections of the budget relating to them;

E. whereas, under Articles 235(4) and 240(2) TFEU, the European Council and the Council (the ‘Council’) are assisted by the General Secretariat of the Council, and whereas the Secretary-General of the Council is wholly responsible for the sound management of the appropriations entered in Section II of the Union budget;

F. whereas, over the course of almost twenty years, Parliament has been implementing the well-established and respected practice of granting discharge to all Union institutions, bodies, offices and agencies, and whereas the Commission supports that the practice of giving discharge to each Union institution, body, office and agency for its administrative expenditure should continue to be pursued;

G. whereas, according to Article 59(1) of the Financial Regulation, the Commission shall confer on the other Union institutions the requisite powers for the implementation of the
sections of the budget relating to them;

H. whereas, since 2009, the Council’s lack of cooperation in the discharge procedure has compelled Parliament to refuse to grant discharge to the Secretary-General of the Council;

I. whereas the European Council and the Council, as Union institutions and as recipients of the general budget of the Union, should be transparent and democratically accountable to the citizens of the Union and subject to democratic scrutiny of the spending of public funds;

J. whereas the recommendation of the European Ombudsman (the ‘Ombudsman’) in strategic inquiry OI/2/2017/TE on the transparency of the Council legislative process indicated that the Council’s practice with regard to transparency in the legislative process constituted maladministration and should be addressed in order to enable citizens to follow the Union legislative process;

K. whereas the case law of the Court of Justice of the European Union confirms the right of taxpayers and of the public to be kept informed about the use of public revenue and that the General Court in its judgment of 25 January 2023 in Case T-163/21, De Capitani v Council, stated on transparency within the Union legislative process that documents produced by the Council in its working groups are not of technical nature but legislative and are therefore subject to access to documents requests;

1. Notes that the budget of the Council falls under MFF heading 7, ‘European public administration’, which amounted to EUR 11.6 billion in 2022 (representing 5.9 % of the total Union budget); notes that the Council’s budget of approximately EUR 0.6 billion represents approximately 5.3 % of the total administrative expenditure of the Union;

2. Notes that the Court of Auditors (the ‘Court’), in its annual report for the financial year 2022 examined a sample of 60 transactions under Administration, the same number as were examined in 2021; further notes that the Court writes that administrative expenditure comprises expenditure on human resources including expenditure on pensions, which in 2022 accounted for about 70 % of the total administrative expenditure, and expenditure on buildings, equipment, energy, communications and information technology, and that its work over many years indicates that, overall, this spending is low risk;

3. Notes that 14 (23 %) of the 60 transactions contained errors but that the Court, based on the five errors which were quantified, estimates the level of error to be below the materiality threshold;

4. Notes with satisfaction that the Court, in its Annual Report for the financial year 2022, states that it did not identify any specific issues concerning the Council;

State of play of the discharge procedure

5. Deeply regrets that since 2009 and again for the financial year 2021 Parliament had to refuse discharge to the Council because the Council continues to refuse to cooperate

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with Parliament on the discharge procedure, preventing Parliament from taking an informed decision based on a serious and thorough scrutiny of the implementation of the Council’s budget;

6. Notes that the relevant Parliament services, on behalf of the rapporteur for the discharge procedure, on 28 September 2023 forwarded a questionnaire to the Secretariat of the Council containing 74 important questions from Parliament in order to enable a thorough scrutiny of the implementation of the Council budget and of the management of the Council; further notes that similar questionnaires were sent to all other institutions, all of which have provided Parliament with thorough answers to all questions;

7. Regrets that, on 12 October 2023, the General Secretariat of the Council informed Parliament once again that it would not be answering Parliament’s questionnaire and that the Council would not be participating in the hearing which was arranged for 25 October 2023 as part of the discharge process and in which all other invited institutions participated;

8. Emphasises Parliament’s prerogative to grant discharge pursuant to Article 319 TFEU as well as the applicable provisions of the Financial Regulation and Parliament’s Rules of Procedure in line with current interpretation and practice, namely the power to grant discharge in order to maintain transparency and to ensure democratic accountability towards Union taxpayers;

9. Underlines that Article 59(1) of the Financial Regulation states that the Commission shall confer on the other Union Institutions the requisite powers for the implementation of the sections of the budget relating to them and, therefore, finds it incomprehensible that the Council believes it appropriate that discharge should be granted to the Commission for the implementation of the Council budget;

10. Stresses the well-established and respected practice followed by Parliament over the course of almost twenty years of granting discharge to all Union institutions, bodies, offices and agencies; recalls that the Commission has declared its inability to oversee the implementation of the budgets of the other Union institutions; stresses the reiterated view of the Commission that the practice of giving discharge to each Union institution for their administrative expenditure should continue to be pursued by Parliament;

11. Stresses that the current situation allows the Parliament to check only the reports of the Court and of the Ombudsman as well as the publicly available information on the Council’s website, because the Council continues its malpractice of non-cooperation with the Parliament which makes it impossible for Parliament to carry out its duties properly and make an informed decision on granting discharge;

12. Deplores that the Council, for more than a decade, has shown that it does not have any political willingness to collaborate with Parliament in the context of the annual discharge procedure; underlines that this attitude has had a lasting negative effect on both institutions, has discredited the management and democratic scrutiny of the Union budget and has damaged the trust of citizens in the Union as a transparent entity;

13. Recalls that the case-law of the Court of Justice of the European Union supports the right of taxpayers and the public to be kept informed about the use of public revenues;
demands, therefore, full respect for Parliament’s prerogative and role as guarantor of the democratic accountability principle; calls on the Council to duly follow up on the recommendations adopted by Parliament in the context of the discharge procedure;

14. Calls on the Council to resume negotiations with Parliament at the highest level as soon as possible, involving the Secretary-Generals and the Presidents of both institutions, in order to break the deadlock and find a solution while respecting the respective roles of Parliament and the Council in the discharge procedure and ensuring transparency and proper democratic control of budget implementation;

15. Stresses that, while the current situation has to be improved through better interinstitutional cooperation within the framework of the Treaties, a revision of the Treaties could render the discharge procedure clearer and more transparent by giving Parliament the explicit competence to grant discharge to all Union institutions, bodies, offices and agencies individually; underlines, however, that pending such a revision, the current situation must be improved through better interinstitutional cooperation within the current framework of the Treaties and urges the Council to actively engage with the Parliament in addressing the current situation;

16. Notes that, despite the Council being unwilling to cooperate in the discharge procedure, Parliament, nevertheless, stresses some political priorities and sets out some observations concerning the budgetary and financial management of the Council and other observations relevant for the discharge procedure in this resolution;

Political priorities

17. Regrets that the Council exerts its prerogative in the nomination and appointment procedures for many Union institutions, bodies, offices and agencies without taking into account the views of the interested parties or the recommendations of the European Anti-Fraud Office (OLAF);

18. Underlines that the Council’s tradition of not questioning the appointments of individual Member States for most positions means that the professional qualifications of candidates are not thoroughly checked; insists, therefore, on the need for a review of the Council’s prerogative with a view to guaranteeing and strengthening the participation of the institutions, bodies, offices and agencies concerned and increasing the legitimacy of those appointed; suggests that one possibility to ensure that candidates have the necessary qualifications would be to establish independent panels of experts carrying out such checks;

19. Recalls that, pursuant to Article 286(2) TFEU, the Council appoints the members of the Court after consultation with Parliament; regrets that the Council has repeatedly failed to take into consideration the recommendations of Parliament in its consultative role regarding the appointment of the members of the Court;

20. Points out the serious gender imbalance in the Court, where, at the end of 2022, there were only 9 female members compared to 17 male members; notes the difficulties in achieving gender balance in the Court because of the current nomination procedure; reiterates its call on the Council to reconsider the nomination procedure with the aim of tackling this problem with concrete actions, such as making it compulsory for Member States to nominate at least two candidates of different genders for each vacancy;
21. Regrets that the Council has so far ignored Parliament’s resolution of 17 December 2020 on the need for a dedicated Council configuration on gender equality and insists that a dedicated institutional forum would ensure stronger integration of gender equality in Union policies and strategies as well as essential coordination and progress in the main files related to gender equality;

22. Regrets that the decision-making process in the Council is still far from fully transparent, which affects the citizens’ trust in the Union as a transparent entity and thereby jeopardises the reputation of the Union as a whole; recalls and supports the recommendations of the Ombudsman regarding the transparency of the Council legislative process in strategic inquiry OI/2/2017/TE; urges the Council to take all the measures necessary to implement the recommendations of the Ombudsman and the relevant rulings of the Court of Justice of the European Union without undue delay; reminds that the General Court in its judgement in Case T-163/21, De Capitani v Council, underlined that clearer legislative transparency would be needed from the Council in order to ensure access to legislative documents, corresponding to the Council’s obligation in terms of public scrutiny and accountability of the co-legislators as the basis of any democratic legitimacy;

23. Expresses its deep concern regarding the increasing role of the European Council in legislative files, despite the fact that it has neither a legislative nor an executive function and that it does not apply the same transparency standards as the Council, meaning that it is not being held accountable;

24. Notes that the use of the unanimity voting procedure in the Council on certain policy areas can negatively affect the Union’s decision-making process and therefore making it prone to blackmailing by Member States, especially those who fail to respect the rule of law; calls on the Council to apply the qualified majority voting procedures whenever provided by the Treaties; notes that a shift to a qualified majority voting procedure in the Council may be one avenue towards more efficient policy-making;

25. Regrets the fact that the participation of the Member States’ Permanent Representatives in the mandatory transparency register, set up by Interinstitutional Agreement of 20 May 2021 between the European Parliament, the Council of the European Union and the European Commission on a mandatory transparency register, is completely voluntary and insists that all Permanent Representations should take an active part in the mandatory transparency register before, during and after their Member State’s Council presidency; believes that the existing ethics rules on conflicts of interest, revolving doors and transparency on lobbying should be strengthened and harmonised and that Member State representatives who benefit directly from Union subsidies through the businesses they own should not be allowed to participate in policy or budgetary discussions and votes related to those subsidies;

26. Regrets that the Council does not fully utilise the mandatory transparency register beyond its current limitations, rejecting any recommendation for improvements; reiterates its call on the Council to refuse to meet with unregistered lobbyists;

27. In line with the conclusions of the workshop held by Parliament’s Committee on

Budgetary Control on 27 June 2023, calls on the rotating Council presidencies to stop using corporate sponsorship to contribute to covering their expenses; understands that financial resources from national budgets vary significantly among Member States and that each Member State, irrespective of its size and available budget, should have an equal opportunity to organise a successful Council presidency, but believes that the acceptance of corporate sponsorship causes reputational damage because it risks creating conflicts of interest; reiterates its call on the Council to provide a budget for the Council presidencies to ensure adequate and uniform standards of efficiency and effectiveness in the work in the Council in general; in that connection, is disappointed with the non-binding guidelines issued on corporate sponsorships by the Council;

28. Regrets that, despite several requests by Parliament, the code of conduct for the President of the European Council has not been brought in line with those of Parliament and the Commission, in particular in terms of activities to be approved after the President leaves the post;

29. Reiterates that the European Council Decision (EU) 2023/2061 of 22 September 2023 establishing the composition of the European Parliament is without prejudice to the prerogatives of Parliament and the Council in the annual budgetary procedure and that Recital 5 of that Decision concerns matters that do not fall within the scope of the European Council's competences under Article 15(1) TEU and the legal basis for the establishment of the composition of Parliament according to Article 14(2) TEU; insists that is for Parliament and the Council alone to decide on the content of the Union's budget in accordance with the procedure laid down in Article 314 TFEU;

Budgetary and financial management

30. Notes that the budget for Council was EUR 611 473 556 for 2022, representing an increase of 2.9% compared to 2021, which is significantly higher than the increase from 2020 to 2021 that was 0.6%;

31. Reiterates its regret that the budget of the European Council and the Council has not been divided into two clearly separated budgets as recommended by Parliament in previous discharge resolutions in order to improve transparency and accountability, not least concerning the European Council, given that it is currently impossible to get reliable information about its costs;

32. Notes with regret that the General Secretariat of the Council publishes a report on the annual accounts and a series of annual activity reports from different parts of the General Secretariat but that it is difficult to get a concise and easily accessible overview of all the activities of the General Secretariat of the Council since there is not a single report summarising and presenting a coherent overview of Council activities;

33. Notes with satisfaction that the accounting officer of the Council is able to certify that the annual accounts of the Council for the year 2022 was prepared in accordance with Title XIII of the Financial Regulation and the accounting rules adopted by the Commission's accounting officer, as is required of all the institutions and Union bodies, offices and agencies, and that the accounting officer had a reasonable assurance that the accounts for 2022 presented fairly, in all material aspects, the financial position, the

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34. Notes that the Council carried out 64 budgetary transfers in 2022, all on basis of Article 29 of the Financial Regulation, significantly up from 43 in 2021; further notes that six of the transfers involved informing the budgetary authority and that the major reason for those transfers was increased water, gas, electricity and heating costs and salary increases;

35. Notes that the transfers also implied a lowering of mission costs for the General Secretariat of the Council of EUR 300 000, equivalent to 9 %, and a similar increase of EUR 300 000 in mission costs for staff related to the European Council, equivalent to 20 %; requests the Council to ensure full transparency concerning travels by the President of the European Council, including means of transportation, justification for the means chosen and accompanying staff;

36. Criticises the significant increase in the travel budget for the President of the European Council over a number of years and is concerned that, according to press reports, the President of the European Council only used commercial planes on 18 out of 112 missions undertaken between the beginning of his term in 2019 and December 2022; stresses that commercial planes should be the standard option also for the President of the European Council whenever that alternative is available and in line with the agenda and location of the meetings concerned and underlines that the leaders of the Union’s institutions should act as good examples to the public, not least in relation to ensuring climate sustainability policies;

Internal management, performance and internal control

37. Notes that, during 2022, the exceptional measures related to COVID-19 pandemic were phased out and that meeting activities came back to normal; in that regard, notes that the number of videoconferences decreased in favour of physical meetings from 2021, when 35 % of meetings were videoconferences and 65 % were physical meetings, to 2022, when 15 % of meetings were videoconferences and 85 % were physical meetings;

38. Notes that the total number of official meetings in 2022 was 4 415, which represents an increase of 2,9 % from 4 291 in 2021 and which includes a significant increase in physical meetings with more than 150 %;

39. Notes that 44 new public procurement procedures were launched by the General Secretariat of the Council in 2022 and that 42 contracts were signed for a total amount of EUR 123 863 392 which represents a significant reduction from 2021 when 62 new public procurement procedures were launched and 102 contracts were signed for a total amount of EUR 416 013 813;

40. Welcomes that the General Secretariat of the Council has provided a summary of the number and type of internal audits carried out in the General Secretariat in 2022 and a synthesis of the recommendations and the action taken on those recommendations in line with Article 118(8) of the Financial Regulation; notes that the internal auditor has established a three year work programme for the period 2022-2024, which is being broken down into annual work programmes; further notes that seven internal audits were carried out in 2022; notes with concern that, at the end of 2022, only 72 % of the recommendations from the 2019-2021 work programme were implemented and 27 %
are still open;

41. Welcomes that the internal audits were carried out within a wide range of areas; further welcomes that all recommendations concerning six of the seven audits were accepted; regrets that the results concerning the audit on the crypto management was not communicated because the audit report was classified; stresses that Parliament has systems in place to handle classified information and that the results of the audit on crypto management could have been communicated using those systems;

**Human resources, equality and staff well-being**

42. Notes that, given the Council’s lack of cooperation with Parliament, observations in this section primarily rely on aggregated information published on the Council’s website which provides limited detail;

43. Notes that the Council, in its budget for 2022, was assigned 3 029 posts which is the same as for 2021 but that the distribution among categories changed with the number of administrator (AD) posts increasing from 1 493 to 1 519, the number of assistant (AST) posts falling from 1 320 to 1 284 and the number of secretary (SC) posts increasing from 180 to 190; asks the Council to provide more details on burnout prevention for its staff, especially as the number of assistants has been decreasing;

44. Observes that, according to its financial activity report for 2022, the General Secretariat of the Council had 2 924 occupied posts by 31 December 2022; furthermore notes that the Council website states that the Council Secretariat had 3 108 staff (officials, temporary and contract staff and seconded national experts) on 1 January 2023; calls on the Council to avoid publishing discrepant information in its open sources;

45. Notes that out of 3 108 staff, 1 783 (57 %) were women and 1 325 (43 %) men; regrets that in the category ‘senior management’ only 18 out of 51, equivalent to 35 %, were women; regrets furthermore that this represents a fall in the share of women in senior management from 38 % in 2021;

46. Notes that 37 out of 83, equivalent to 45 %, in the category ‘middle management’ were women which represents a small increase from 44 % last year; notes, finally, that 814 out of 1 462, equivalent to 56 %, of the ADs were woman which also represents a small increase from 55 % in 2021 and notes that 882 out of 1 411, equivalent to 63 %, of ASTs and SCs were women which is the same as in 2021;

47. Regrets the gender imbalance in senior management positions within the General Secretariat of the Council; calls on the Council to take immediate and concrete measures to achieve gender balance at all levels of hierarchy;

48. Notes that all 27 Member States are represented on the staff but that there are serious geographical imbalances with 527 Belgian members of staff, equivalent to 17 %, while only 0.2 % are Cypriot and 0.3 % Luxembourgish; underlines the importance of a fair geographical balance of the members of staff at all levels, especially at middle and senior management levels, while at the same time fulfilling the requirements in the staff regulation in relation to competences and merits of candidates;

49. Regrets the lack of information on the implementation of the Council’s gender action
plan and on the measures taken to ensure equal opportunities for persons with disabilities employed by the Council; calls on the Council to provide information to Parliament on gender balance, geographical distribution and disabilities of its members of staff and on the related internal policies;

50. Regrets that since the Council has not been replying to the questionnaire from Parliament, Parliament has no information about the number of trainees in Council during 2022 and whether they were paid during their traineeship or not; recalls Parliament’s request to all institutions that all trainees should receive a salary unless they are already paid by other sources;

Ethical framework and transparency

51. Reiterates that ethical conduct contributes to sound financial management and increases public trust and that, as stressed by the Court in its Special Report No 13/2019, there is scope for improvement in the ethical frameworks of the Union institutions, something that is crucial as any unethical behaviour by staff and members attracts high levels of public interest and reduces trust in the Union;

52. Regrets that Parliament does not have any possibility to ask questions concerning the ethical framework in place in the Council since the Council will not answer questions from Parliament and, therefore, no information is received about the code of conduct applicable to all members of staff of the Council;

53. Recalls the recommendation issued by the Court in its Special Report No 13/2019 with regard to improving the Council’s ethical framework; expresses concern about the lack of a common Union ethical framework governing the work of the representatives of Member States in the Council as identified by the Court;

54. Notes that the General Secretariat of the Council publishes an annual report with information regarding the occupational activities of former senior officials of the General Secretariat of the Council after leaving the service (Article 16, third and fourth paragraphs, of the Staff Regulations); notes that, according to the report concerning 2022, four senior officials declared their intention to engage in occupational activities during 2022 and that two former senior officials submitted declarations in late 2021, which were also examined in 2022; notes that none of the requests were found to fall within the scope of Article 16;

55. Notes with satisfaction that all the competent directors-general of the Council, in their annual activity reports, declared that no cases of fraud or irregularities were brought to their attention during 2022;

Digitalisation, cybersecurity and data protection

56. Notes that, initially, the Council budget for IT systems and telecommunications in 2022 was EUR 48 115 000 which represents an increase of 2,1 % compared to 2021; notes, however, that a further EUR 6 805 000 was transferred to the budget during 2022 but that the actual payments were considerably lower at EUR 27 096 067, which represents only about 50 % of the total final appropriations;

57. Welcomes that the electronic processing of invoices reached 97 % in 2022 which
represents a significant increase from 89 \% in 2021;

58. Reiterates its call on the Council to explore ways to use open-source technologies as widely as possible and to report on progress in using such systems;

**Buildings**

59. Notes that the total payments with respect to buildings amounted to EUR 45 435 994 in 2022, significantly up from EUR 35 709 119 in 2021, representing an increase of 27.2 \%; notes that the major reason for this increase is payments for water, gas, electricity and heating which increased from EUR 2 565 008 in 2021 to EUR 11 233 088 in 2022, equivalent to an increase of 338 \%;

60. Welcomes that the Council was able to reduce the consumption of energy in 2022 compared to previous years, also because of the policy adopted by all Union institutions to reduce the temperature in buildings to 19 degrees; encourages, nevertheless, the Council Secretariat to identify further initiatives to reduce energy consumption;

61. Regrets that since the Council has not been replying to the questionnaire from Parliament, Parliament has no information about initiatives in Council during 2022 concerning improved access to their buildings for people with disabilities and other possible initiatives for people with disabilities;

**Environment and sustainability**

62. Notes that it continues to be difficult to obtain updated and comprehensive information about any initiatives from the Council concerning the environment and sustainability and the development in general consumption, including the use of water, gas, electricity and paper; encourages the Council to report systematically on the environmental and sustainability elements of its work as part of its annual reporting; notes with satisfaction a few scattered initiatives mentioned in the annual reporting, such as buying four electrical cars and the encouragement to integrate clauses related to the environment in procurement procedures;

63. Continues to call on the Council to establish a system, if it has not already been established, to encourage staff to use public transportation or other low emission transportation like bikes to reduce the carbon footprint of the Council;

64. Notes that the annual accounts of the Council mention that, at the end of 2022, the Council was in possession of 773,4 Green Energy Certificates compared with 2 589,2 at the end of 2021, based on the energy produced by solar panels located on the roof of Council buildings; notes that the certificates are valued at EUR 65 each; continues to asks the Council to report back in more detail on the selling of such certificates on the open market and the intended use of the revenue generated;

**Interinstitutional cooperation**

65. Stresses the need for Article 319 TFEU to be revised as part of a change of that Treaty in order to explicitly stipulate that Parliament, besides giving discharge to the Commission, also gives discharge to other Union institutions, bodies, offices and agencies in respect of the implementation of their sections of the general budget or of
their budgets;

**Communication**

66. Notes that 2022 was a record year with more than 24.5 million visits on the Council’s website, representing an increase of 16% compared to 2020, and that the number of followers on Facebook increased by 8%, whereas the number of followers on X (formerly Twitter), Instagram and LinkedIn increased by 19%, 17% and 33%, respectively;

67. Encourages the Council to engage with the European Data Protection Supervisor with a view to utilise the two open-source social media platforms, EU Voice and EU Video, that were launched as a public pilot project to promote the use of free and open-source social networks; encourages the Council to use decentralised social network alternatives to very large online platforms, such as Mastodon.
ANNEX: ENTITIES OR PERSONS
FROM WHOM THE RAPPORTEUR HAS RECEIVED INPUT

The rapporteur declares under his exclusive responsibility that he did not receive input from any entity or person to be mentioned in this Annex pursuant to Article 8 of Annex I to the Rules of Procedure.
7.12.2023

LETTER OF THE COMMITTEE ON CONSTITUTIONAL AFFAIRS

Ms Monika Hohlmeier
Chair
Committee on Budgetary Control
BRUSSELS

Subject: Opinion on 2022 discharge: General budget of the EU - European Council and
Council – 2023/2131(DEC))

Dear Madam Chair,

Under the procedure referred to above, the Committee on Constitutional Affairs has been
asked to submit an opinion to your committee. At its meeting of 7 September 2023, the
committee decided to send the opinion in the form of a letter.

The Committee on Constitutional Affairs considered the matter at its meeting of 7 December
2023. At that meeting⁵, it decided to call on the Committee on Budgetary Control, as the
committee responsible, to incorporate the following suggestions into its motion for a
resolution.

Yours sincerely,

Salvatore De Meo

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⁵ The following were present for the final vote: Salvatore De Meo (Chair and rapporteur for opinion).
SUGGESTIONS

The Committee on Constitutional Affairs:

1. Calls for full respect of Parliament's prerogatives and regrets the Council’s continuing refusal to engage in loyal cooperation in the framework of the discharge procedure for more than a decade, which prevents Parliament from taking informed decisions;

2. Considers that the lack of cooperation from the European Council and from the Council with the discharge authority sends a negative signal to citizens of the Union;

3. Calls on the Council to implement the recommendations adopted by the European Parliament on the budget discharge procedure and to resume negotiations on the memorandum of understanding on the interinstitutional cooperation on that matter;

4. Recalls its powers and prerogatives in the annual budgetary procedure; insists on the full application of article 14 (1) TEU and calls on the revision of Article 319 TFEU to empower the European Parliament explicitly to grant discharge to all institutions and bodies individually, as reflected in its resolution of 22 November 2023 on proposals for the amendment of the Treaties;

5. Reiterates that the budget of the European Council and of the Council should be divided into two separate budgets, as recommended by Parliament in its recent discharge resolutions, in order to improve transparency, expenditure efficiency and accountability of each institution;

6. Reiterates that the Council decision (EU) 2023/2061 of 22 September 2023 on the composition of the European Parliament is without prejudice to the prerogatives of the European Parliament and the Council in the annual budgetary procedure and Recital 5 of that decision concerns matters that do not fall within the scope of the European Council's competences under Article 15(1) TEU and the legal basis for the establishment of the composition of the European Parliament according to Article 14(2) TEU; insists that is for the European Parliament and the Council alone to decide on the content of the Union's budget in accordance with the procedure laid down in Article 314 TFEU.

7. Stresses that, while the current situation could be improved through better interinstitutional cooperation within the framework of the Treaties, the next revision of the Treaties should render the discharge procedure clearer and more transparent.
ANNEX: ENTITIES OR PERSONS
FROM WHOM THE RAPPORTEUR HAS RECEIVED INPUT

The Chair in his capacity as rapporteur for the opinion declares under his exclusive responsibility that he did not receive input from any entity or person to be mentioned in this Annex pursuant to Article 8 of Annex I to the Rules of Procedure.
**INFORMATION ON ADOPTION IN COMMITTEE RESPONSIBLE**

<table>
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<tr>
<th>Date adopted</th>
<th>22.2.2024</th>
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| Result of final vote | +: 1  
|                     | -: 22  
|                     | 0: 0    |
| Members present for the final vote | Gilles Boyer, Olivier Chastel, Caterina Chinnici, Carlos Coelho, Beatrice Covassi, Luke Ming Flanagan, Daniel Freund, Isabel García Muñoz, Monika Hohlmeier, Joachim Kuhs, Petri Sarvamaa, Eleni Stavrou, Angelika Winzig, Lara Wolters |
| Substitutes present for the final vote | Corina Crețu, Jozef Mihál, Andrey Novakov, Mikuláš Peksa, Sabrina Pignedoli, Michal Wiezik |
| Substitutes under Rule 209(7) present for the final vote | Marie Dauchy, Ljudmila Novák, Mick Wallace |
# FINAL VOTE BY ROLL CALL IN COMMITTEE RESPONSIBLE

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<td><strong>Renew</strong></td>
<td>Jozef Mihál</td>
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<td><strong>ID</strong></td>
<td>Marie Dauchy, Joachim Kuhs</td>
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<td><strong>NI</strong></td>
<td>Sabrina Pignedoli</td>
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<td><strong>PPE</strong></td>
<td>Caterina Chinnici, Carlos Coelho, Monika Hohlmeier, Ljudmila Novak, Andrey Novakov, Petri Sarvamaa, Eleni Stavrou, Angelika Winzig</td>
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<td>Gilles Boyer, Olivier Chastel, Michal Wiezik</td>
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<td><strong>S&amp;D</strong></td>
<td>Beatrice Covassi, Corina Crețu, Isabel García Muñoz, Lara Wolters</td>
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<td><strong>The Left</strong></td>
<td>Luke Ming Flanagan, Mick Wallace</td>
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<td><strong>Verts/ALE</strong></td>
<td>Daniel Freund, Mikuláš Peksa</td>
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