

2007 discharge: European Agency for Reconstruction

1. European Parliament Decision of 23 April 2009 on discharge in respect of the implementation of the budget of the European Agency for Reconstruction for the financial year 2007 (C6-0429/2008 – 2008/2256(DEC))

The European Parliament,

- having regard to the final annual accounts of the European Agency for Reconstruction for the financial year 2007¹,
 - having regard to the Court of Auditors' report on the final annual accounts of the European Agency for Reconstruction for the financial year 2007, together with the Agency's replies²,
 - having regard to the Council's recommendation of 10 February 2009 (5588/2009 – C6-0060/2009),
 - having regard to the EC Treaty, and in particular Article 276 thereof,
 - having regard to Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities³, and in particular Article 185 thereof,
 - having regard to Council Regulation (EC) No 2667/2000 of 5 December 2000 on the European Agency for Reconstruction⁴, and in particular Article 8 thereof,
 - having regard to Commission Regulation (EC, Euratom) No 2343/2002 of 19 November 2002 on the framework Financial Regulation for the bodies referred to in Article 185 of Regulation (EC, Euratom) No 1605/2002⁵, and in particular Article 94 thereof,
 - having regard to Rule 71 of, and Annex V to, its Rules of Procedure,
 - having regard to the report of the Committee on Budgetary Control (A6-0169/2009),
1. Grants the Director of the European Agency for Reconstruction discharge in respect of the implementation of the Agency's budget for the financial year 2007;
 2. Sets out its observations in the resolution below;
 3. Instructs its President to forward this Decision and the resolution that forms an integral part of it to the Director of the European Agency for Reconstruction, the Council, the Commission and the Court of Auditors, and to arrange for their publication in the Official

¹ OJ C 278, 31.10.2008, p. 13.

² OJ C 311, 5.12.2008, p. 42.

³ OJ L 248, 16.9.2002, p. 1.

⁴ OJ L 306, 7.12.2000, p. 7.

⁵ OJ L 357, 31.12.2002, p. 72.

Journal of the European Union (L series).

2. European Parliament Decision of 23 April 2009 on the closure of the accounts of the European Agency for Reconstruction for the financial year 2007 (C6-0429/2008 – 2008/2256(DEC))

The European Parliament,

- having regard to the final annual accounts of the European Agency for Reconstruction for the financial year 2007¹,
 - having regard to the Court of Auditors' report on the final annual accounts of the European Agency for Reconstruction for the financial year 2007, together with the Agency's replies²,
 - having regard to the Council's recommendation of 10 February 2009 (5588/2009 – C6-0060/2009),
 - having regard to the EC Treaty, and in particular Article 276 thereof,
 - having regard to Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities³, and in particular Article 185 thereof,
 - having regard to Council Regulation (EC) No 2667/2000 of 5 December 2000 on the European Agency for Reconstruction⁴, and in particular Article 8 thereof,
 - having regard to Commission Regulation (EC, Euratom) No 2343/2002 of 19 November 2002 on the framework Financial Regulation for the bodies referred to in Article 185 of Regulation (EC, Euratom) No 1605/2002⁵, and in particular Article 94 thereof,
 - having regard to Rule 71 of, and Annex V to, its Rules of Procedure,
 - having regard to the report of the Committee on Budgetary Control (A6-0169/2009),
1. Notes that the final annual accounts of the European Agency for Reconstruction are as annexed to the Court of Auditors' report;
 2. Approves the closure of the accounts of the European Agency for Reconstruction for the financial year 2007;
 3. Instructs its President to forward this Decision to the Director of the European Agency for Reconstruction, the Council, the Commission and the Court of Auditors, and to arrange for its publication in the Official Journal of the European Union (L series).

¹ OJ C 278, 31.10.2008, p. 13.

² OJ C 311, 5.12.2008, p. 42.

³ OJ L 248, 16.9.2002, p. 1.

⁴ OJ L 306, 7.12.2000, p. 7.

⁵ OJ L 357, 31.12.2002, p. 72.

3. European Parliament resolution of 23 April 2009 with observations forming an integral part of the Decision on discharge in respect of the implementation of the budget of the European Agency for Reconstruction for the financial year 2007 (C6-0429/2008 – 2008/2256(DEC))

The European Parliament,

- having regard to the final annual accounts of the European Agency for Reconstruction for the financial year 2007¹,
 - having regard to the Court of Auditors' report on the final annual accounts of the European Agency for Reconstruction for the financial year 2007, together with the Agency's replies²,
 - having regard to the Council's recommendation of 10 February 2009 (5588/2009 – C6-0060/2009),
 - having regard to the EC Treaty, and in particular Article 276 thereof,
 - having regard to Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities³, and in particular Article 185 thereof,
 - having regard to Council Regulation (EC) No 2667/2000 of 5 December 2000 on the European Agency for Reconstruction⁴, and in particular Article 8 thereof,
 - having regard to Commission Regulation (EC, Euratom) No 2343/2002 of 19 November 2002 on the framework Financial Regulation for the bodies referred to in Article 185 of Regulation (EC, Euratom) No 1605/2002⁵, and in particular Article 94 thereof,
 - having regard to Rule 71 of, and Annex V to, its Rules of Procedure,
 - having regard to the report of the Committee on Budgetary Control (A6-0169/2009),
- A. whereas the Court of Auditors (ECA) stated that it has obtained reasonable assurance that the annual accounts for the financial year 2007 are reliable, and the underlying transactions are legal and regular,
- B. whereas on 22 April 2008 Parliament granted the Director of the European Agency for Reconstruction discharge in respect of the implementation of the Agency's budget for the financial year 2006⁶,
1. Notes positively that, as in relation to the financial year 2006, the ECA considered the Agency's budget implementation to be satisfactory;
 2. Recalls that the mandate of the Agency ended on 31 December 2008;

¹ OJ C 278, 31.10.2008, p. 13.

² OJ C 311, 5.12.2008, p. 42.

³ OJ L 248, 16.9.2002, p. 1.

⁴ OJ L 306, 7.12.2000, p. 7.

⁵ OJ L 357, 31.12.2002, p. 72.

⁶ OJ L 88, 31.3.2009, p. 150.

3. Has seen ample evidence that the Agency had not only the systems (logistics, IT systems and others) to swiftly implement large amounts of support in post-conflict situations, but that it also had the proven expertise and know-how to design and deliver high quality assistance that had a real impact;
4. Regrets the fact that the Commission did not respect the discharge resolutions for the financial years 2005 and 2006, which asked for an extension of the Agency's activities, which ended in 2008, and is concerned at the consequent risk that the EU might lose much of the expertise the Agency has acquired over the last eight years;

Follow up to the 2006 discharge exercise

5. Recalls that, in its resolution concerning the 2006 Commission discharge, it requested the Commission to keep it regularly informed of the transfer of activities from the Agency to delegations;
6. Notes that the Commission, at paragraphs 201 and 203 of its follow-up to the 2006 Commission discharge, promised to keep Parliament informed of the transfer of activities from the Agency to delegations and the different stages of the closure of the Agency¹;
7. Notes the Commission's statement, in its follow-up to the 2006 Commission discharge, that the Agency would stop all operational activities by the end of September 2008; that the Agency would have three months, from October to December 2008, to finalise the administrative closure; and that in 2009, a closure cell attached to the Commission would undertake the closing of residual administrative activities during a limited period of a few months;
8. Notes that the Commission sent a series of information notes concerning cooperation between the Commission and the Agency during the transition period 2007-2008 to the Chairman of the Committee on Budgetary Control²;
9. Notes from the fourth information note of 7 October 2008 that the Commission will submit a final report on the phasing-out of the Agency once the final accounts of the Agency have been established and the closure cell has terminated its work; looks forward to receiving this report;

Potential risks relating to the transfer of activities from the Agency to the delegations

10. Notes that the ECA, in its annual report for 2007, identified three potential risks related to the transfer of activities from the Agency to the delegations:
 - (a) due to the multi-annual character of the Agency's activity, there are still unused budgetary appropriations of EUR 453 000 000 which have to be implemented in years beyond 2008, which is the last year of existence of the Agency;
 - (b) the guidance note issued by the Commission on 11 June 2008 on the transfer of files does not cover all items on the Agency's balance sheet;

¹ Commission staff working document, annex to the report from the Commission to the European Parliament on the follow-up to 2006 discharge procedure (SEC (2008)2579).

² The notes are available on the website of the Committee on Budgetary Control.

- (c) the accumulated surplus of EUR 180 000 000 shown in the Agency's balance sheet at 31 December 2007 will also have to be taken over and managed by the Commission at the end of the Agency's mandate;

11. Requests the Commission to inform Parliament's competent committee of:

- (a) how the unused budgetary appropriations will be implemented;
- (b) whether a memorandum of understanding covering all items in the Agency's balance sheet has been concluded between the Agency and the Commission, or how the Commission has otherwise ensured the completeness of the transfer of all files and items;
- (c) how the accumulated surplus of EUR 180 000 000 shown in the Agency's balance sheet at 31 December 2007 will be managed by the Commission;

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12. Refers for other observations accompanying its Decision on discharge which are of a horizontal nature to its resolution of 23 April 2009 on financial management and control of EU agencies¹.

¹ Texts adopted, P6_TA(2009)0274.