

2007 discharge: EU general budget – Council

1. European Parliament Decision of 25 November 2009 on discharge in respect of the implementation of the European Union general budget for the financial year 2007, Section II – Council (C6-0417/2008 – 2008/2277(DEC))

The European Parliament,

- having regard to the European Union general budget for the financial year 2007¹,
- having regard to the final annual accounts of the European Communities for the financial year 2007 – Volume I (C6-0417/2008)²,
- having regard to the Council's annual report to the discharge authority on internal audits carried out in 2007,
- having regard to the Annual Report of the Court of Auditors on implementation of the budget for the financial year 2007, together with the audited institutions' replies³,
- having regard to the statement of assurance as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the Court of Auditors pursuant to Article 248 of the EC Treaty⁴,
- having regard to its Decision of 23 April 2009⁵ postponing the discharge decision for the financial year 2007, and to the accompanying resolution,
- having regard to Articles 272(10), 274, 275 and 276 of the EC Treaty,
- 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 Communities⁶, and in particular Articles 50, 60, 86, 145, 146 and 147 thereof,
- having regard to Decision No 190/2003 of the Secretary-General of the Council/High-Representative for the Common Foreign and Security Policy concerning reimbursement of travel expenses of delegates of Council Members,
- having regard to the Interinstitutional Agreement between the European Parliament, the Council and the Commission of 17 May 2006 on budgetary discipline and sound financial management⁷ (the IIA),
- having regard to Rule 77 of, and Annex VI to, its Rules of Procedure,

¹ OJ L 77, 16.3.2007.

² OJ C 287, 10.11.2008, p. 1.

³ OJ C 286, 10.11.2008, p. 1.

⁴ OJ C 287, 10.11.2008, p. 111.

⁵ OJ L 255, 26.9.2009, p. 18.

⁶ OJ L 248, 16.9.2002, p. 1.

⁷ OJ C 139, 14.6.2006, p. 1.

- having regard to the first report of the Committee on Budgetary Control (A6-0150/2009),
 - having regard to the second report of the Committee on Budgetary Control (A7-0047/2009),
1. Grants discharge to the Secretary-General of the Council in respect of the implementation of the Council'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 Council, the Commission, the Court of Justice, the Court of Auditors, the European Ombudsman and the European Data Protection Supervisor, and to arrange for their publication in the Official Journal of the European Union (L series).

2. European Parliament resolution of 25 November 2009 with observations forming an integral part of the Decision on discharge in respect of the implementation of the European Union general budget for the financial year 2007, Section II – Council (C6-0417/2008 – 2008/2277(DEC))

The European Parliament,

- having regard to the European Union general budget for the financial year 2007¹,
- having regard to the final annual accounts of the European Communities for the financial year 2007 – Volume I (C6-0417/2008)²,
- having regard to the Council's annual report to the discharge authority on internal audits carried out in 2007,
- having regard to the Annual Report of the Court of Auditors on implementation of the budget for the financial year 2007, together with the audited institutions' replies³,
- having regard to the statement of assurance as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the Court of Auditors pursuant to Article 248 of the EC Treaty⁴,
- having regard to its Decision of 23 April 2009⁵ postponing the discharge decision for the financial year 2007, and to the accompanying resolution,
- having regard to Articles 272(10), 274, 275 and 276 of the EC Treaty,
- 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 Communities⁶, and in particular Articles 50, 60, 86, 145, 146 and 147 thereof,
- having regard to Decision No 190/2003 of the Secretary-General of the Council/High-Representative for the Common Foreign and Security Policy concerning reimbursement of travel expenses of delegates of Council Members,
- having regard to the Interinstitutional Agreement between the European Parliament, the Council and the Commission of 17 May 2006 on budgetary discipline and sound financial management⁷ (the IIA),
- having regard to Rule 77 of, and Annex VI to, its Rules of Procedure,
- having regard to the first report of the Committee on Budgetary Control (A6-0150/2009),

¹ OJ L 77, 16.3.2007.

² OJ C 287, 10.11.2008, p. 1.

³ OJ C 286, 10.11.2008, p. 1.

⁴ OJ C 287, 10.11.2008, p. 111.

⁵ OJ L 255, 26.9.2009, p. 18.

⁶ OJ L 248, 16.9.2002, p. 1.

⁷ OJ C 139, 14.6.2006, p. 1.

- having regard to the second report of the Committee on Budgetary Control (A7-0047/2009),
1. Emphasises that it has obtained satisfaction from the Council on the three most important requests it made in its resolution of 23 April 2009¹, namely:
 - a) a meeting on 24 September 2009 of the Chairman, the rapporteur and the co-ordinators of Parliament's competent committee with representatives of the Swedish Presidency and of the General Secretariat of the Council to discuss the Council's budget implementation for 2007 (paragraph 21(a) of the resolution);
 - b) written answers to Parliament's questions concerning the Council's budget implementation for 2007 (paragraph 22 of the resolution);
 - c) publication on the Council's website of relevant documents concerning the Council's budget implementation, including the answers to Parliament's specific questions (paragraph 4 of the resolution);
 2. Considers that Parliament has carried out its duty to guarantee the maximum possible transparency and accountability concerning the use of taxpayers' money;
 3. Calls on the Council to continue to further improve cooperation with Parliament's competent committees on the basis of its recent practice;
 4. Asks for the formulation and inclusion in the IIA by the institutions of an annex specifically dealing with the discharge procedure for the Council;
 5. Calls on its competent committee, in the context of the next discharge procedure for the Council, to verify progress on the following matters:
 - the closing of all the Council's extra-budgetary accounts in accordance with the recommendations of the Council's internal auditor;
 - the improvement of the verification of invoices following the recommendations of the Council's internal auditor;
 - the publication of all administrative decisions when they are used as the legal basis for budget items;
 - the transmission to Parliament and its competent committee of the Council's annual activity report, required to be drawn up under Article 60(7) of the Financial Regulation, in accordance with the practice now adopted by all other institutions;
 - a full explanation of the need to transfer money from one item to another within the Council's budget;
 - the provision of written answers to relevant questions asked by Parliament's competent committee and its rapporteur;
 - the availability and willingness of the Council to provide an oral explanation to Parliament's competent committee, on the basis of these written answers, should they

¹ OJ L 255, 26.9.2009, p. 19.

require further clarification;

6. Reiterates the request made in its resolution of 23 April 2009 to the European Court of Auditors to pay special attention, in its forthcoming Annual Reports, to the Council's budget implementation.