Resolution on national management declarations - Responsibility of the Member States for the execution of the European Union budget

2005/2654(RSP) - 02/02/2006 - Text adopted by Parliament, topical subjects

The European Parliament adopted a resolution on national management declarations. It recalled thatin its resolution of 12 April 2005, adopted by an overwhelming majority, Parliament proposed that each Member State should provide an ex-ante disclosure statement and an annual ex-post statement of assurance as regards its use of EU funding.

The Commission welcomed the initiative. The Court of Auditors' findings clearly show that the main problems as regards the legality and regularity of underlying transactions are located first and foremost at Member State level. However, Parliament recalled that on 8 November 2005, the ECOFIN Council did not accept Parliament's proposal regarding national declarations.

In this resolution, Parliament welcomed the Commission's support for the proposed new instruments and recognised that the Commission has made the issue of unqualified assurance one of its strategic priorities for the period up to 2009. It stated that what is needed is not more controls but better controls, and that assurance has to come primarily from the Member States and not via more Commission on-the-spot controls. Without strong progress towards effective implementation by the Member States of supervisory and control systems, and without a firm commitment to address identified weaknesses in these systems, the Commission will not be able to obtain adequate information about the legality and the regularity of transactions.

Parliament expressed its deep disappointment at the fact that the Council was not represented at Parliament's debate with the Court of Auditors on the Annual Report 2004 and the implication that the Council had little interest in the discharge procedure.

It went on to state that national declarations were an important and simple instrument for improving the implementation of supervisory and control systems. They were essential to increasing Member States' accountability. Parliament recognised that in some case these national declarations may need to comprise in practice several declarations within a national framework, rather than one alone, in order to acknowledge the federal and decentralised political systems in existence in some Member States.

Parliament emphasised that the overriding principle it advocated was that the relevant political authorities within the Member States take full responsibility for the funds placed at their disposal. Effectively implemented supervisory and control systems are of utmost importance, particularly in the EU context where a large proportion of the budget consists of expenditure which, because it depends on information supplied by beneficiaries, is high-risk. An unqualified statement of assurance was impossible to achieve without significant improvements in Member States' implementation of supervisory and control systems. Parliament regretted that criticism of the EU budget and the way money is used by "Brussels" will continue under the present circumstances.

It also recalled its previous statement that in the absence of the requested national declarations it would be difficult for it to accept a new interinstitutional agreement on the new financial perspective for the period 2007-2013.

Finally, Parliament called on the Council to review its conclusions in order to pave the way for a constructive dialogue with Parliament on the new financial perspective and in order to establish and implement effective supervisory and control systems on EU expenditure in the Member States, which is what European taxpayers expect.