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og deres stedfortrædere

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SVAR PÅ UDVALGSSPØRGSMÅL

Opfølgning på B 152 om EU's regnskab

Til underretning for Folketingets Europaudvalg vedlægges Finansministeriets besvarelse af spørgsmål nr. 43 ad EUU alm. del af den 4. marts 2010 vedr. opfølgning på B 152 om EU's regnskab.

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Finansministeren

26. marts 2010

Svar på Europaudvalgets (EEU's) spørgsmål nr. 43 af 4. marts 2010 (EUU alm. del) om opfølgningen på Folketingets beslutning om en ændret dechargeprocedure mellem Råd og Parlament (B 152)

Spørgsmål

”Ministeren bedes redegøre for, hvordan ministeren har fulgt op på Folketingets enstemmige vedtagelse af B 152 (2008/2009): Forslag til folketingsbeslutning om Europa-Parlamentets beslutningsgrundlag for at godkende Rådet for Den Europæiske Unions regnskab.”

Spørgsmålet er stillet efter ønske fra Per Clausen (EL).

Svar

Folketingets beslutning (B 152)

Folketinget vedtog den 29. maj 2009 enstemmigt beslutningsforslag B 152 om Europa-Parlamentets beslutningsgrundlag for at godkende Rådet for Den Europæiske Unions regnskab. Folketingsbeslutningen pålægger regeringen at arbejde aktivt for en aftale mellem Rådet og Parlamentet om en formalisering af dechargeproceduren, som kan føre til større gennemsækelighed og øget parlamentarisk kontrol med forvaltningen af EU's budget, inden Parlamentet i 2010 skal træffe sin afgørelse om decharge for 2008-budgettet.

Folketingets Europaudvalg afgav den 20. maj 2009 beretning om sagen. Det fremgår bl.a. af beretningen, at der er behov for øget gennemsigtighed i både Rådets og Parlamentets gennemførelse af deres respektive budgetter. Endvidere bemærkes, at ”gentlemanaftalen” fra 1970 mellem Råd og Parlament ikke længere er tidssvarende, når det gælder dechargesamarbejdet mellem de to institutioner.

Baggrunden for Folketingets beslutning var, at Rådet i foråret 2009 afviste at svare formelt og skriftligt på en række spørgsmål fra Parlamentet om Rådets regnskab og dermed gennemførelse af sit budget for 2007. Rådet henholdt sig til den etablerede ”gentlemanaftale”, hvorefter de to institutioner afholder sig fra at blande sig i

hinandens administrative budgetter. Som en konsekvens heraf har dechargeproceduren mellem Råd og Parlament i sager om Rådets regnskab og budgetgennemførelse været baseret på uformelle drøftelser mellem de to institutioner.

Det danske ønske om at overveje relevansen af ”gentlemanaftalen” på dechargeområdet er i september 2009 blevet fremført på et møde i COREPER. Endvidere har Finansministeriet og EU-repræsentationen fra november 2009 haft uformelle møder med Rådsekretariatet om sagen, hvor man fra dansk side har redegjort for Folketingets dechargebeslutning og drøftet opfølgningen herpå.

Dansk dechargeforslag

Indhold

Som led i udmøntningen af Folketingets beslutning har man fra dansk side udarbejdet forslag om, at ”gentlemanaftalen” på dechargeområdet afløses af en eksplisit aftale mellem Råd og Parlament om samarbejdet under dechargeproceduren. Forslaget har til hensigt at tilvejebringe en langsigtet løsning på spørgsmålet om gensidig åbenhed i dechargeproceduren mellem de to institutioner og vil fuldt gennemført indebære større gennemsigtighed i begge institutioners gennemførelse af deres respektive budgetter.

Forslaget til en dechargeaftale mellem de to institutioner indgår i vedlagte ”Danish non paper on the discharge” af 13. januar 2010, der er Danmarks oplæg til brug for Rådets drøftelser af samarbejdet med Parlamentet under dechargeproceduren. Det danske oplæg indeholder følgende hovedelementer:

- En redegørelse for sagens baggrund og hændelsesforløbet i forbindelse med Parlamentets godkendelse af Rådets budgetgennemførelse og regnskab for 2007.
- Overvejelser om hvordan den eksisterende dechargeprocedure mellem Råd og Parlament kan formaliseres og fornyes. En aftale herom vil kunne indskrives i den såkaldte Interinstitutionelle aftale om budgetdisciplin og forsvarelig økonomisk forvaltning (IIA’en), der i 2006 er indgået mellem Parlamentet, Rådet og Kommissionen. IIA’en indeholder aktuelt ingen bestemmelser om samarbejdet under dechargeproceduren.
- Præmisser for opnåelsen af en langsigtet løsning på spørgsmålet om gensidig åbenhed i dechargeproceduren mellem de to institutioner, der sikrer ligeværdighed mellem parterne. Den bør gælde i henseende til såvel udvekslingen af informationer om begge institutioners budgetgennemførelse som muligheden for at stille kritiske spørgsmål til hinandens administration og økonomistyring.
- Forslag til operative bestemmelser i en IIA-reguleret dechargeaftale, der i praksis kan sikre et velfungerende samspil mellem Råd og Parlament. Det

drejer sig bl.a. om bestemmelser vedrørende aftalens formål, gensidige forpligtelser og tilrettelæggelsen af mødeforløb.

- Ønsket om at dechargespørgsmålet løses så hurtigt som muligt og helst inden Parlamentet - forventeligt i slutningen af april 2010 - skal træffe sin hovedafgørelse om decharge for Kommissionens gennemførelse af 2008-budgettet.

Proces

Det danske "non paper" om dechargeproceduren mellem Råd og Parlament blev primo februar 2010 præsenteret parallelt i Rådets Budgetudvalg og den såkaldte "Antici-gruppe", der består af ambassadørernes nære medarbejdere. Den gennemgående reaktion var, at Rådet skulle udvise forsigtighed i sagen og se tiden an.

Der udestår således en egentlig drøftelse i Rådet af det danske forslag til en decharge-aftale mellem de to institutioner. Fra dansk side er det ønsket, at forslaget skal behandles af Rådet, når Kommissionen har præsenteret sit forslag til en ændring af den førnævnte Interinstitutionelle aftale om budgetdisciplin og forsvarlig økonomisk forvaltning (IIA'en), hvilket forventes at ske i maj 2010. Danmark er derfor i kontakt med det spanske formandskab for at sikre en grundig behandling af dechargesagen, når Rådet skal drøfte Kommissionens forslag til en ny IIA-aftale.

Med venlig hilsen

Claus Hjort Frederiksen

Danish non paper on the discharge

Copenhagen
13 January 2010

Danish non paper on the formalization of the discharge procedure between the Council and the European Parliament

Background

According to the Lisbon Treaty “*The European Parliament, acting on the recommendation from the Council, shall give a discharge to the Commission in respect of the implementation of the budget*” (Article 319 being identical to Article 276 of TEC). In recent years, the European Parliament has initiated the practise of giving a discharge not only to the Commission but also to each of the other institutions of the EU.

In February 2009 as part of the process concerning the discharge for the implementation of the Council’s 2007 budget, the Parliament’s Committee on Budgetary Control (COCOBU) requested formal and official bilateral meetings with the Council as well as written answers to questions on certain aspects of the Council’s budget. The Council refused this request because such a formalized discharge procedure between the two institutions would be contrary to the usual informal dialogue between COCUBU and the Council’s Secretariat on discharge questions – a practice based on the “Gentleman’s Agreement” of 1970. This agreement foresees that each branch of the budgetary authority refrains from questioning the administrative budget of the other. As a reaction to the Council’s refusal the European Parliament decided on 23 April to postpone granting the discharge to the Council until autumn, giving the Council another opportunity to comply with the Parliament’s request. De facto the decision calls into question the established informal practices governing the relations between the two institutions in regard to discharge matters.

On 10 September Coreper discussed the possible refusal by the European Parliament to grant the discharge for the implementation of the Council’s 2007 budget. The Swedish Presidency was given a mandate to contact COCOBU to arrange a meeting as well as to raise the matter with the leaders of the political groups in the Parliament. In addition the Presidency would answer the Parliament’s written questions on the Council’s budget and publish the relevant documents on the Council’s website. During the meeting with COCOBU the Presidency would among others convey the message that the Council wishes “*...to discuss how to ensure an effective and efficient availability of information in the future on the discharge, without calling into question the established practise in relation to each other’s administrative expenditure*”.¹ The Swedish Presidency emphasized that possible amendments in the discharge procedure should be addressed in the broader context of future discus-

¹ Document 12825/09 of 4 September 2009 (LIMITE).

sions with the Parliament on budgetary matters linked to the entry into force of the Lisbon Treaty.

As a response to the Council's accommodation the European Parliament decided on 25 November 2009 to grant discharge to the Secretary-General of the Council in respect of the implementation of the Council's budget for 2007. As part of the discharge decision the Parliament calls "... on the Council to continue to further improve cooperation with its competent committees on the basis of its recent practice" and asks "... for the formulation and inclusion in the IIA by the institutions of an annex specifically dealing with the discharge procedure for the Council". In the context of the next discharge procedure for the Council, Parliament in addition calls on its competent committee (COCO-BU) to secure among others the provision of written answers to relevant questions and if further clarification is needed, an oral explanation on the basis of the written answers.²

Reflections

The course of events linked with the process leading up to the Parliament's decision on discharge for the implementation of the Council's 2007 budget clearly shows, that the Parliament calls into question the established informal practices governing the relations between the two institutions on discharge matters. De facto this implies a rejection of that part of the "Gentleman's Agreement" concerning the established informal discharge procedure between the two institutions. As a consequence, Council and Parliament do not need to refrain from questioning the implementation of the administrative budget of the other any more. This line of reasoning assumes that the "Gentleman's Agreement" still functions in relation to other budgetary matters, most importantly decisions on the content and size of the administrative appropriations of the two institutions.

The Parliament furthermore wishes a formalization of a new discharge procedure between the two institutions to be implemented in amendments to the Interinstitutional Agreement of 17 May 2006 between the European Parliament, the Council and the Commission on budgetary discipline and sound financial management (the IIA).³ The present IIA does not contain any regulation of the interinstitutional collaboration during the discharge procedure, unlike the very detailed provisions on the collaboration during the budgetary procedure, including a special annex (II) of this.

In Denmark's view, the Council should be prepared to enter into discussions with the Parliament to ensure that each arm of the discharge authority can scrutinise, in full transparency, the other's implementation of the administrative budget. The discussions on the future discharge procedure between the two institutions should be linked with broader budgetary issues, including the necessary amendments of the IIA following the entry into force of the Lisbon Treaty.

² Document A7-0047/2009 of 25 November 2009 (provisional edition).

³ Official Journal of the European Union of 14 June 2006, C 139/01.

Discussions with the Parliament on a formalization of the discharge procedure between the two institutions should be facilitated by the entry into force of the Lisbon Treaty. This implies the establishment of a new European External Action Service (EEAS) as a single service with its own budget under the authority of the High Representative for Foreign Affairs and Security Policy. The staff of EEAS will among others be drawn from the General Secretariat of the Council, whereupon the existing administrative expenditure of the Council in the field of Foreign Affairs and Security Policy will be brought to an end.

Solution

Premises

Denmark would like to see a durable solution to the future relations between the Council and the Parliament during the annual discharge procedure. In our opinion a solution should be based on full transparency with regard to the financial management of the budget of both institutions in line with the budgetary management of all other EU institutions. Consequently the Council as well as the Parliament on an equal basis will have the possibility to ask critical questions concerning the budget implementation of each other to be able to make an assessment of the quality of the financial management. Furthermore an amended discharge procedure shall secure symmetry in the exchange of information between the Parliament and the Council during the discharge, including financial and other reporting on the budget implementation of the respective institutions. Finally it may be necessary to adjust the existing discharge timetables of the Council and the Parliament to secure a meaningful and smooth application of a new formalized discharge procedure.

Proposal

An agreement on the formalization of the discharge procedure between the Council and the Parliament should be included in the amended IIA and contain the following main elements:

- A new part xx of the IIA designated “Improvement of Interinstitutional Collaboration during the Discharge Procedure”.
- A point referring to the broader provisions of the discharge in the Lisbon Treaty and the Financial Regulation on the general budget.
- A point on the purpose of the agreement, which may be formulated as follows: “To improve the sound financial management of EU funds by strengthening the collaboration between the Council and the Parliament during the annual discharge procedure.”
- A point on the principles of the mutual exchange of information between the Council and the Parliament during the annual discharge procedure - such as equality, symmetry and transparency.

- A point of the types of necessary information to be exchanged between the Council and the Parliament, including annual financial and other reporting on the budget implementation of the respective institutions.
- A point on the mutual obligation of both institutions to submit any information at each institution's request, required for the smooth application of the discharge procedure for the financial year in question - such as delivering answers to written questions on the budget implementation of the respective institutions.
- A point on the agenda, form, place and timing of meetings on discharge matters to be held between the Council and the Parliament during the year.

Time frame

If possible a solution on the future discharge procedure should be found before the Parliament decides on the discharge concerning the financial year 2008 (probably in the end of April 2010). Therefore the Council should soon discuss how to ensure an effective and efficient availability of information in the future on the discharge, cf. the initial discussions at Coreper meeting of 10 September 2009. This implies among others to provide for practical mechanisms as regards the mutual exchange of information between the two institutions. As part of the preparation for another Coreper meeting, the Budget Committee should discuss the matter as soon as possible.