It-Tlieta, 12 ta' April 2005

General points addressed to the ECA and the Agencies

27. Welcomes the ECA's initiative to add a table to its specific reports on the Agencies presenting summary information on the competences, governance, resources available and products/output of the particular agency; takes the view that this enhances the clarity and transparency of the work of these Community bodies, while providing a useful basis for comparison, where appropriate, with a view to helping set up the harmonised framework for the Agencies that Parliament has called for;

28. Invites the ECA and the Agencies to strengthen their co-operation in order to enhance the procedures and technical tools to improve the sound management of all the budgetary and finance issues, with the view to establishing a methodology that prepares the ground for a positive budget discharge from the start of the process; expects to be informed regularly of the progress made and the implementation of best practices;

29. Calls on the ECA and the Agencies to enhance transparency in the "procédure contradictoire" prior to the ECA's final report, so as to avoid any contradiction or ambiguity which could jeopardise the credibility of the whole exercise; in this respect, invites the ECA and the Commission to propose a feasible way of updating information on the improvements made and/or the problems found, from the time when the ECA's preparatory report is first discussed until the time of the decision as to whether to grant discharge, in order to offer the most accurate picture of the situation of the Agencies.

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Discharge 2003: European Training Foundation

1.

European Parliament decision on the discharge to the Director of the European Training Foundation in respect of the implementation of its budget for the financial year 2003 (N6-0210/2004 — C6-0229/2004 — 2004/2058(DEC))

The European Parliament,

— having regard to the Court of Auditors' report on the annual accounts of the European Training Foundation for the financial year 2003, together with the Foundation's replies [1],

— having regard to the Council's recommendation of 8 March 2005 (6853/1/2005 — C6-0072/2005),

— 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 Communities [2] and in particular Article 185 thereof, and to Council Regulation (EC) No 1648/2003 of 18 June 2003 amending Regulation (EEC) No 1360/90 establishing a European Training Foundation [3] and in particular Article 11 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 Council Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities [4] and, in particular, Article 94 of Regulation (EC, Euratom) No 2343/2002,

— having regard to Rules 70 and 71 of and Annex V to its Rules of Procedure,

— having regard to the Report of the Committee on Budgetary Control (A6-0074/2005),

(1) OJ C 324, 30.12.2004, p. 68.
(2) OJ L 248, 16.9.2002, p. 1.
(3) OJ L 245, 29.9.2003, p. 22.
(4) OJ L 357, 31.12.2002, p. 72.

1. Gives discharge to the Director of the European Training Foundation in respect of the implementation of its budget for the financial year 2003;

2. Records its comments in the accompanying resolution;

3. Instructs its President to forward this decision and the accompanying resolution to the Director of the European Training Foundation, the Council, the Commission and the Court of Auditors, and to have them published in the Official Journal of the European Union (L series).

2.

European Parliament resolution containing the comments accompanying the decision on the discharge to the Director of the European Training Foundation in respect of the implementation of its budget for the financial year 2003 (N6-0210/2004 — C6-0229/2004 — 2004/2058(DEC))

The European Parliament,

— having regard to the Court of Auditors' report on the annual accounts of the European Training Foundation for the financial year 2003, together with the Foundation's replies [1],

— having regard to the Council's recommendation of 8 March 2005 (6853/1/2005 — C6-0072/2005),

— 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 Communities [2] and in particular Article 185 thereof, and to Council Regulation (EC) No 1648/2003 of 18 June 2003 amending Regulation (EEC) No 1360/90 establishing a European Training Foundation [3] and in particular Article 11 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 Council Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities [4] and, in particular, Article 94 of Regulation (EC, Euratom) No 2343/2002,

— having regard to Rules 70 and 71 of and Annex V to its Rules of Procedure,

— having regard to the Report of the Committee on Budgetary Control (A6-0074/2005),

A. whereas the European Court of Auditors (ECA) stated, in its abovementioned specific report, that it obtained reasonable assurance that the annual accounts for the financial year ended 31 December 2003 were reliable and that the underlying transactions, taken as a whole, were legal and regular,

B. whereas on 21 April 2004 the European Parliament gave discharge [5] to the Director of the Foundation in respect of the implementation of its budget for the 2002 financial year and in the resolution accompanying the discharge decision Parliament, inter alia

   — noted progress made by the Foundation in reducing carry-overs and invited it to consider the possibility of using differentiated appropriations so as to further reduce carry-overs,

   — noted the Foundation's efforts to comply with internal control standards,

   — welcomed the solution found as regards the payment by the Commission of the Community subsidy in instalments so as to avoid the re-emergence of cash-flow problems,

   — called for an appropriate solution to be found in co-operation with the Commission as regards the presentation in the Foundation's accounts of Community funds related to external programmes and managed by the Foundation,

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(1) OJ C 324, 30.12.2004, p. 68.
(2) OJ L 248, 16.9.2002, p. 1.
(3) OJ L 245, 29.9.2003, p. 22.
(4) OJ L 357, 31.12.2002, p. 72.
(5) OJ L 330, 4.11.2004, p. 46.