RESOLUTION (EU) 2017/2219 OF THE EUROPEAN PARLIAMENT

of 25 October 2017

with observations forming an integral part of the decision on discharge in respect of the implementation of the general budget of the European Union for the financial year 2015, Section II — European Council and Council

THE EUROPEAN PARLIAMENT,

— having regard to its decision on discharge in respect of the implementation of the general budget of the European Union for the financial year 2015, Section II — European Council and Council,

— having regard to Rule 94 of and Annex IV to its Rules of Procedure,

— having regard to the second report of the Committee on Budgetary Control (A8-0291/2017),

A. whereas all Union institutions ought to be transparent and fully accountable to the citizens of the Union for the funds entrusted to them as Union institutions;

B. whereas the combined effect of an open and transparent Union administration and the need to protect the Union's financial interests require an open and transparent discharge procedure whereby every Union institution is accountable for the budget which it executes,

C. whereas the European Council and the Council, as Union institutions, should be democratically accountable towards the citizens of the Union as far as they are beneficiaries of the general budget of the European Union;

1. Recalls the Parliament's role specified in the Treaty on the Functioning of the European Union (TFEU) and in Regulation (EU, Euratom) No 966/2012 (the Financial Regulation) in respect of the budget discharge;

2. Points out that under Article 335 TFEU, '[…] the Union shall be represented by each of the institutions, by virtue of their administrative autonomy, in matters relating to their respective operation' and that accordingly, taking into account Article 55 of the Financial Regulation, the institutions are individually responsible for the implementation of their budgets;

3. Notes the role of Parliament and of other institutions within the discharge procedure, as governed by the provisions of the Financial Regulation, in particular Articles 162 to 166 thereof;

4. Notes that under Rule 94 of Parliament's Rules of Procedure, 'the provisions governing the procedure for granting discharge to the Commission in accordance with Article 319 of the Treaty on the Functioning of the European Union, in respect of the implementation of the budget, shall also apply to the procedure for granting discharge to: […] the persons responsible for the implementation of the budgets of other institutions and bodies of the European Union such as the Council […]';

5. Regrets that the Council continues to be silent in relation to the remarks made by Parliament in its discharge resolution of 27 April 2017 ([1]) on the trend from previous years;

6. Notes with satisfaction that for the first time the Council provided the Parliament the 2015 annual activity reports of the Directorate-General for Administration, of the Legal Service and of the Directorate-General for Communication and Document Management; notes that the remaining directorates do not have authorising officers by delegation that implement Section II — European Council and Council — of the general budget of the European Union;

7. Notes that, in March 2017, the coordinators of Parliament's Committee on Budgetary Control decided to establish a working group, represented by all the political groups, to draft a proposal on the Council discharge exercise procedure; stresses that that proposal has now been approved by the Committee on Budgetary Control and sent to the Conference of Presidents, which is the body responsible for Parliament's interinstitutional relations;

([1]) Texts adopted of that date, P8_TA(2017)0147.

Pending issues

8. Regrets that the budget of the European Council and the budget of Council have not yet been separated, as recommended by Parliament in several of its recent discharge resolutions;

9. Notes that the information on the Council's building policy provided on its website does not include details about the costs incurred in relation to the Council's buildings; is aware that occasionally information is exchanged between the building departments of Parliament and the Council; proposes that that exchange becomes regular and that detailed information be given to Parliament in the Council's annual financial report;

10. Reiterates its call for progress reports on building projects and a detailed breakdown of the costs incurred to date; calls for information on the costs related to the delayed completion of the Europa building;

11. Notes that new ethics guidelines for the Council were published in 2015 and are to be followed up by awareness-raising activities on ethics and integrity; regrets that the Council's whistleblowing rules continue to be publicly unavailable;

12. Welcomes the improvements made by the Council with regard to corporate policies, particularly transparency; regrets, however, that the Council has not yet joined the Union transparency register;

13. Urges the Council to develop detailed anti-corruption guidelines and independent policies within its structures;

14. Regrets the difficulties repeatedly encountered in the discharge procedures to date, which were due to a lack of cooperation from the Council; points out that Parliament refused to grant discharge to the Secretary-General of the Council in relation to the financial years 2009, 2010, 2011, 2012, 2013 and 2014 for the reasons set out in its resolutions of 10 May 2011 ([1]), 25 October 2011 ([2]), 10 May 2012 ([3]), 23 October 2012 ([4]), 17 April 2013 ([5]), 9 October 2013 ([6]), 3 April 2014 ([7]), 23 October 2014 ([8]), 29 April 2015 ([9]), 27 October 2015 ([10]), 28 April 2016 ([11]) and 27 October 2016 ([12]), and postponed its decision on granting the Secretary-General of the Council discharge in relation to the financial year 2015 for the reasons set out in its resolution of 27 April 2017;

15. Notes that failure to grant discharge has not led to consequences of any kind; considers that the situation should nevertheless be resolved as rapidly as possible, principally in the interests of the citizens of the Union;

16. Insists that an effective budgetary control exercise requires the cooperation of Parliament and the Council, as set out in Parliament's resolution of 27 April 2017; confirms that Parliament is unable to make an informed decision on granting discharge;

17. Reminds the Council of the Commission's view, expressed in January 2014, that all institutions should be fully part of the follow-up process to the observations made by Parliament in the discharge exercise and that all institutions should cooperate to ensure the smooth functioning of the discharge procedure;

18. Notes that the Commission has stated that it will not oversee the implementation of the budget of the other institutions and that giving a response to questions addressed to another institution would infringe the autonomy of that institution to implement its own section of the budget;

19. Regrets that the Council continues to fail to provide answers to Parliament's questions;

20. Insists that the Council's expenditure must be scrutinised in the same way as that of other institutions and that the fundamental elements of such scrutiny have been laid down in Parliament's discharge resolutions of the past years;

([1]) OJ L 250, 27.9.2011, p. 25.
([2]) OJ L 313, 26.11.2011, p. 13.
([3]) OJ L 286, 17.10.2012, p. 23.
([4]) OJ L 350, 20.12.2012, p. 71.
([5]) OJ L 308, 16.11.2013, p. 22.
([6]) OJ L 328, 7.12.2013, p. 97.
([7]) OJ L 266, 5.9.2014, p. 26.
([8]) OJ L 334, 21.11.2014, p. 95.
([9]) OJ L 255, 30.9.2015, p. 22.
([10]) OJ L 314, 1.12.2015, p. 49.
([11]) OJ L 246, 14.9.2016, p. 21.
([12]) OJ L 333, 8.12.2016, p. 51.

21. Emphasises Parliament's prerogative to grant discharge pursuant to Articles 316, 317 and 319 TFEU, in line with current interpretation and practice, namely to grant discharge of each heading of the budget individually in order to maintain transparency and democratic accountability towards Union taxpayers;

22. Considers that the lack of cooperation of the European Council and the Council with the discharge authority is a negative sign to the citizens of the Union.