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from: Secretary-General of the European Commission,  
signed by Mr Jordi AYET PUIGARNAU, Director

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to: Mr Uwe CORSEPIUS, Secretary-General of the Council of the European  
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**REPORT FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT AND  
THE COUNCIL**

**on the follow-up to the discharge for the 2010 financial year (Summary)**

{SWD(2012) 330 final}  
{SWD(2012) 340 final}

# REPORT FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT AND THE COUNCIL

## on the follow-up to the discharge for the 2010 financial year (Summary)

### REPORT ON THE FOLLOW-UP TO THE REQUESTS MADE BY THE EUROPEAN PARLIAMENT IN ITS DISCHARGE RESOLUTIONS AND THE COUNCIL IN ITS DISCHARGE RECOMMENDATION FOR BUDGETARY YEAR 2010

#### PRELIMINARY COMMENTS

This is the Commission's report to the European Parliament (EP) and the Council on the follow-up to the EP discharge resolutions<sup>1</sup> and the Council Recommendation<sup>2</sup> for the 2010 financial year, pursuant to Article 319(3) of the Treaty on the Functioning of the European Union (TFEU), Article 147 of the Financial Regulation (FR) and Article 119(5) of the European Development Funds (EDF) Financial Regulation.

It focusses on the four priority actions highlighted by the EP in its general discharge resolutions as well as on other key requests. It is accompanied by two Commission Staff Working Documents (CSWD) containing the Commission replies to each specific request from the EP and Council (428 in total). Compared to the 2009 discharge resolutions and recommendation, this represents an increase of 44% of requests addressed to the Commission.

Out of these 428 requests, a total of 337 are contained in the EP resolution and 91 in the Council recommendation. The Commission agrees to start new actions on 119 requests (95 from the EP and 24 from the Council). It considers that for 283 requests (217 from the EP and 66 from the Council), the required action has already been taken or is on-going, though in some cases the results of the actions will need to be assessed. Finally, for reasons related to the existing legal and budgetary framework or its institutional role or prerogatives, the Commission cannot accept 26 requests (25 from the EP<sup>3</sup> and 1 from the Council<sup>4</sup>). A justification is provided in the two attached CSWD where the Commission has not accepted the requests made by Discharge Authority.

#### 1. PRIORITY ACTIONS

In the general discharge resolution for 2010, the EP specifically highlights four priority actions of institutional accountability and financial nature. These requests have been

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<sup>1</sup> 2010 General Budget Discharge, ECA' Special Reports in the context of the Commission Discharge, EDF Discharge, Agencies Discharge. Document references P7\_TA(2012)0153 and P7\_TA(2012)0154 respectively available at the following Web address: <http://www.europarl.europa.eu/sides/getDoc.do?type=TA&reference=20120510&secondRef=TOC&language=en>

<sup>2</sup> Document references 6081/12 ADD 1 and 2, and 6084/12 ADD 1 published on: <http://www.europarl.europa.eu/committees/en/cont/publications.html?id=CONT00003>

<sup>3</sup> See §§ 19, 47, 53, 58, 71, 78, 89, 90, 95, 138, 148, 151, 152, 183, 189, 227, 241, 244, 302, 305, 306, 309, 310, 311 & 332 of the CSWD on the EP Resolutions

<sup>4</sup> See § 69 of the CSWD on the Council Recommendation

extensively discussed during the discharge procedure, in particular with the Honourable Members of the Budgetary Control Committee (CONT). Evidence was given of the Commission's strong commitment vis-à-vis these priority actions.

### **1.1. Close monitoring of the use of Financial Engineering Instruments (FEIs)**

In point 21, the EP invites the Commission to closely monitor the use of FEIs through a set of different actions and to report annually to the Discharge Authority on the implementation of those actions. The EP also invites the Commission to take note of the lessons learned, to provide a risk assessment and to develop mechanisms to enforce the reporting obligations by Member States (MS).

In February 2012, the Commission sent a staff working document<sup>5</sup> to the EP which provides an assessment of the experience by both the Commission and the MS in implementing FEIs in Cohesion Policy. Based on available audit results, this document includes lessons learned and measures taken by the Commission and the MS under the current programming period and also those proposed for the future. It also underlines the specific risks inherent to such instruments. The main conclusion of this document is that FEIs can play an important role in the delivery of cohesion policy objectives by providing a significant leverage effect and attracting private investors. They contribute to making cohesion policy more effective and sustainable, thus helping regions to face long-term challenges and increasing the long term impact of the policy.

However, experience has also shown that clearer rules and more guidance are necessary to ensure sound financial management. In this respect, the European Court of Auditors (ECA) recommended to the Commission<sup>6</sup> to align best practices, to explore the possibility of providing MS with template models of financial instruments and to define and apply leverage ratios and indicators as well as a recycling approach with minimum revolving periods. The Commission addressed these recommendations by including the concept and rules for leverage and recycling into the proposals for the Common Provisions (CP) of the structural instruments for the 2014-2020 programming period<sup>7</sup>. It also ensured as much as possible consistency between the framework for financial instruments under the CP and the one for EU level instruments under the EU FR (and will continue to ensure consistency in the implementing subsequent Delegated Acts).

In early 2011, in the absence of a formal reporting requirement in the applicable regulation, the Commission undertook a comprehensive exercise of gathering information from the MS that also served for the preparation of 2010 Commission accounts. This exercise was carried out on the basis of voluntary cooperation by the MS and allowed the Commission to identify the volumes of funding delivered through FEIs and the types of instruments implemented. The results were presented in a report<sup>8</sup> which provides a comprehensive mapping of all FEIs which were set up at year-end 2010 and provide an analytical overview of the implementation process of FEIs. The Commission repeated this exercise at the end of 2011 for the preparation of the 2011 Commission accounts.

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<sup>5</sup> SWD(2012)36

<sup>6</sup> Special Report 2/2012: Financial instruments for SMEs co-financed by the European Regional Development Fund

<sup>7</sup> COM(2011)615 final

<sup>8</sup> <http://www.europarl.europa.eu/document/activities/cont/201202/20120206ATT37316/20120206ATT37316EN.pdf>

These exercises showed that the legal framework needed to be improved and the Commission initiated in July 2011 a revision of Council Regulation (EC) No. 1083/2006. This fast track revision ended in December 2011, with the introduction of requirements making the reporting by the MS on financial and implementation issues a regular, standardized and compulsory procedure under the annual reporting on the implementation of programmes. The Commission proposal for the next programming period includes similar requirements according to which the MS shall send to the Commission a specific report covering the operations comprising FEIs as an annex to the annual implementation report.

In addition, the Commission has launched two comprehensive processes which will allow it to report in detail on FEIs. Firstly, an analysis per Member State including an overall evaluation on the use of FEIs. This evaluation will be available by the end of 2012. Secondly, a thematic audit on the implementation of a sample of FEIs. The main aim of this audit is to assess the assurance to be placed on the implementation of FEIs down to the level of individual recipients. The Commission will report on the results of both the evaluation and the audit in the forthcoming Annual Activity Reports (AARs) of services in charge of the Structural Funds.

Finally, as regards the request for regular reporting to the Discharge Authority, the Commission is committed to providing each year a report on FEIs, based on the specific data collected from the MS. These data will include, among other, a description of the implementation arrangements, an identification of the bodies involved in the implementation, the EU contribution and national co-financing paid to the FEIs and the amounts of assistance paid to final recipients. The Commission will provide in the fourth quarter of each year (starting in 2012) a report on FEIs implemented by the MS.

As regards rural development, the Commission has taken firm action to closely monitor the FEIs and to improve the legal provisions in order to avoid abusive use of these instruments. During the year 2011, the Commission has modified Commission Regulation (EC) No. 1974/2006, to oblige the MS to perform an appropriate ex-ante assessment of expected losses when setting up and at the closure of the guarantee funds. For the preparation of the 2010 and 2011 accounts, the Commission gathered the information on FEIs on the basis of MS' voluntary cooperation, as explained above for the Structural Funds. Moreover, since 2012, MS are requested to include information on amounts paid to FEIs, when applicable, in the declaration of expenditure. Should the declaration be incomplete, the Commission can ask the MS for additional information and may eventually reduce or suspend the related intermediate payment. The aforementioned information shall be regularly reported to the Parliament. For the next programming period, the legal provision on FEIs will be harmonised with the Structural Funds in the Common Provisions Regulation<sup>9</sup>.

## **1.2. Accountability chain**

In point 36, the Parliament invites the Commission to provide the CONT with a full insight into the MS annual summaries (AS). The Commission services have drafted a specific section in the relevant AARs analysing the assurance gained from the AS. Also, all AS were made available to the EP under the discharge procedure provided that their publicity follows the applicable rules<sup>10</sup>. It will continue to do so up to the end of the current 2007-2013 Multiannual

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<sup>9</sup> COM(2011)615

<sup>10</sup> Regulation (EC) No 1049/2001 of the EP and of the Council regarding public access to EP, Council and Commission documents as well as in the Framework Agreement on relations between the EP and the

Financial Framework. With the introduction of focused management declarations by MS in the revised FR, the Commission is confident that the accountability chain will be further improved.

As for the Commission political declaration in which it accepts responsibility for the implementation of the EU budget, the Commission confirms that it fully assumes this responsibility as foreseen in Article 317 of the TFEU. It formally and collegially adopts the Annual Synthesis Report covering the overall responsibility for the EU budget. The Commission has also modified the introduction to this report, which now clearly confirms that the Commission takes overall political responsibility for the management by its Directors-General and Heads of Service, on the basis of the assurances and reservations made by them in their AARs.

The Commission is committed to continuously improve the quality, readability and comparability of the AARs, which are its main accountability and management reporting instrument. However, concerning the request to add the responsible Commissioner's signature to the AAR of his/her related department, the Commission recalls that this is in contradiction to its internal governance structure. Based on a decision of the College, the primary responsibility for managing financial and human resources is individually assigned to the Directors General or Heads of Service who assume their management responsibility by signing their AAR.

The Parliament's request to establish the AARs with the principle of objectivity, by avoiding optimistic estimations, and to provide guidance to the Services in particular regarding residual error rates and amounts at risk, was fully taken into account by the Commission when issuing its updated Standing Instructions for the preparation of the 2011 AARs and related guidance in November 2011. Consistent implementation of the instructions to ensure objectivity has been monitored by the Commission Central Services.

Regarding the issue of differing error rates reported by the Commission and calculated by the ECA, the Commission points out that the main reason for differences is the different mandate and responsibility of the ECA and the Commission. Firstly, the ECA's error rates refer to chapters of its Annual Report covering certain policy areas, whereas the error rates in the individual AARs refer to the single Service concerned or even to a specific programme. Secondly, the management and control systems of multi-annual programmes foresee a cascade of different, subsequent controls over several years, taking into account the specificities of these programmes. This means that irregularities are identified and corrected continuously up to closure of programmes whereas the ECA gives an estimated error rate for a given financial year.

On the request to revisit the methodology for the Overall Opinion of the Internal Auditor by addressing the weaknesses identified by the ECA, the Commission has taken note of the observations the ECA has made in its Annual Report concerning the fact that the Internal Auditor and the ECA came to a different conclusion when assessing the Commission's internal control framework. Whereas the Internal Auditor of the Commission seeks assurance whether each service has put in place effective control systems, the ECA estimates an error rate on the regularity and legality of the underlying transactions and expresses an opinion on the reliability of the accounts. In addition, even though the Commission may ask the Internal

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European Commission (L 304/47 - Annex II; Forwarding of confidential information to EP, point 1.2.3).

Auditor to carry out specific audits, he or she is fully independent in the performance of his/her duties.

The final request refers to the question whether the Commission's corporate governance arrangements could be further improved taking into account the Green Paper on the EU corporate governance framework for the private sector. The Commission confirms its commitment to ensuring an effective and transparent corporate governance framework based on accountability principles mentioned earlier. Its current governance arrangements based on a formally adopted Governance statement fully takes into account these fundamental criteria for a robust governance structure. In order to further clarify the Commission's overall responsibility for the implementation of the EU budget, the Commission Synthesis Report has been adapted accordingly.

### **1.3. The increased use of pre-financing**

In point 56, the EP calls on the Commission to be informed on the increased use of pre-financings between 2005-2010 and to adapt its level in the various programmes for ensuring the necessary float for the beneficiaries to start the project.

The Commission shares the views of the EP that pre-financing deserves proper and regular attention.

The increased use of pre-financing over the recent years reflects the spending cycle of multi-annual programmes, and is mostly due to the beginning of the 2007-2013 programming period. Other contributing factors are: the additional pre-financing paid in the context of the package to fight the effects of the economic crisis in 2009-2010 and the increased use of FEIs by the Structural Funds, which are also presented as pre-financing in the annual accounts.

The level of pre-financings in the various programmes should ensure the necessary float for the beneficiary to start the project, while safeguarding the financial interests of the EU and taking into consideration operational and cost-effectiveness constraints.

The EP and Council agreed to amend the rules in the new FR<sup>11</sup> where it will be foreseen that pre-financing should be regularly cleared following the timing and economic substance of the underlying projects. Alternatively, for projects exceeding 5.000.000 euros the authorising officer shall obtain at least once a year from the beneficiaries information on the cumulative spending. Other rules apply for external actions projects which are exempted from these provisions; however, for such projects with a value higher than 5.000.000 euros a maximum of two un-cleared pre-financings is allowed.

Finally, latest information shows that the global amount of pre-financings has slightly decreased in 2011, which confirms that the increase witnessed in the early years of the 2007 - 2013 Financial Framework is also a normal development linked to the spending profile of multiannual programmes.

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<sup>11</sup> Articles. 87.4 and 176.4 of the revised general FR currently under adoption by the legislative authorities.

#### 1.4. Effective sanctioning mechanisms in the area of Cohesion policy

In point 124, the EP invites the Commission to create effective sanctioning mechanisms by making net reductions a rule, abolishing retrospective projects as well as obliging MS to recover ineligible expenditure from beneficiaries and encouraging the former to implement Cohesion policy more effectively. These sanctioning mechanisms should be applied with minimal scope for discretion, involve adequate reporting from MS and allow the Commission to impose penalties, discontinue non-compliant operational programmes and bring legal action against MS in breach of their obligations under Article 258 TFEU.

The Commission would like to reiterate its firm commitment to closely supervise the implementation of Cohesion policy programmes, also with a view to protect the EU's financial interests. It also considers that the preventive and corrective measures already at hand (interruptions, suspensions, financial corrections) contribute effectively towards these aims.

However, the Commission acknowledges that the tools it has at its disposal should be further strengthened in some areas.

The proposal for the Common Provisions (CP) on all structural instruments<sup>12</sup> addresses a long standing demand of the EP by introducing net financial corrections to MS "*where irregularities affecting annual accounts sent to the Commission are detected by the Commission or by the ECA*" and improving the procedures and conditions for interrupting and suspending payments.

Regarding retrospective projects, the proposal for the CP further clarifies the eligibility of such projects by clearly prohibiting managing authorities from selecting projects that are physically completed or fully implemented at the time of submitting funding applications (Article. 55.4). The Commission now counts on the legislator to make sure that these proposals materialise in the regulation.

In the current period, individual beneficiaries already bear the cost of financial corrections applied to their projects as a result of individual checks and audits. However, financial corrections resulting from weak administrative procedures are supposed to cover *a general risk* of irregular expenditure being declared to the Commission and therefore do not relate to individual beneficiaries.

The Commission's legislative proposals for the 2014-2020 period put focus on results and effectiveness of the Cohesion policy through: objectives based strategic programming, thematic concentration, "performance" framework including performance review and performance reserve, common indicators, focus on the quality of monitoring data including a possibility of suspending payments if monitoring data is not reliable and extended possibilities for using output or result based reimbursement systems.

The Commission has also made a proposal to reinforce the accountability of MS and its supervisory role by clarifying the use of different sanctioning mechanisms at its disposal. However, the Commission did not propose a system "to impose penalties on MS or to discontinue operational programmes in MS or regions which have repeatedly failed to implement Structural Funds and the Cohesion Fund correctly". It considers that its present

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<sup>12</sup> See Article 137.6, COM(2011)615final



proposals for improved tools, including net corrections, allow it to supervise adequately the implementation of each programme at the level of MS. In case of repeated breaches by the MS of their legal obligations, the Commission may also decide to open infringement proceedings based on Art. 258 TFEU, against a MS, in particular where there is an evident breach of the Member State duty of co-operation (Art. 4(3) TFEU).

## **2. HORIZONTAL ISSUES**

### **2.1. Corporate governance of the Commission**

In its item 35, the EP requests the President of the Commission to sign the accounts and to present together with them a description of the risks which could affect the achievement of the policy objectives as well as a statement in which the President, together with the College of Commissioners, accepts responsibility for risk management and a formal Corporate Governance declaration.

The Commission has already expressed its views about the way it takes overall political responsibility in this regard (see paragraph 1.2). As for the signature of the accounts by its President, the Commission points out that any additional statement by the President and/or the other Members of the College, which remain politically responsible would dilute the clear assignment of the actual management responsibilities to the Director-Generals.

Concerning the information on risks, this issue is being discussed within a project of the International Public Sector Accounting Standards Board (IPSASB), in which the Commission is represented. The Commission would propose to wait for the outcome of this project before applying the finalised international standard/guidance.

### **2.2. Responsibility of Member States**

The EP requests in item 47 to present a proposal for the introduction of mandatory national management declarations. In the context of the revision of the FR, the Commission has supported this suggestion on voluntary national declarations to be signed at political level. As a result of the negotiations on the new FR, it is now foreseen that MS may provide to the Commission declarations, signed at the appropriate level, based on the information submitted annually to the Commission (accounts, management declarations, annual summary of the final audit reports and of controls, audit opinion). These voluntary declarations would be issued in addition to the mandatory management declarations which will be signed by the bodies designated by the MS. These rules should for the first time apply to the expenditure resulting from commitments made as from 2014.

### **2.3. European Financial Stabilisation Mechanism (EFSM)**

Item 78 asks the Commission to report to EP and Council twice a year on the risk that is incurred on the Union's budget by its guarantee to the EFSM. Moreover the Commission should inform how in case of a default this money would be transferred into the Union budget and then to the EFSM.

In all cases the bonds issued by the EU finance the loans "back-to-back". Under normal circumstances the repayments by the borrowing country provide for the repayment of the bonds issued by the EU.

In the event of a default, the cash management of the Commission and its right to draw on MS for contributions under the provisions of Article 12 paragraph 3 of Regulation 1150/2000, ensures timely payment of all obligatory expenditures, including debt service for the bonds issued by the EU. Any funds mobilised in this way would be proposed to be budgeted under the line 01 04 01 03 "European Union guarantee for Union borrowings for financial assistance under the EFSM". The EP as an arm of the Budgetary Authority would be part of this decision.

## **2.4. Transparency**

The EP requests in items 80-82 that all grant payments from the EU budget should be recorded in a user-friendly online database, paying due regard to data protection law.

The Commission considers that it is fulfilling the requirements of transparency as defined in the FR, with due regard to data protection law and European Court of Justice case law.

The Commission directly publishes information related to beneficiaries of EU funds that it implements under direct management. This information is available through the Financial Transparency System (FTS), a central online search engine<sup>13</sup>.

According to the new FR and its Rules of Application, where the management of Union funds is entrusted to other entities and persons (third countries, international organisations, EU agencies etc.), the agreements entrusting them with budget implementation tasks will require that the information related to recipients is published according to a standard presentation on the website of these authorities or bodies<sup>14</sup> or provided to the Commission for publication.

## **3. SPECIFIC ISSUES**

### **3.1. Performance: Getting results from the Union budget**

In point 98 the EP recalls its suggestion that the Commission should appoint a "performance evaluator" in order to establish clear ownership of its Evaluation report (Article 318 of the TFEU).

The Commission considers that there is no lack of ownership of the evaluation report, as it is adopted by its College and reiterates its commitment to present the evaluation report in full compliance with Article 318 of the TFEU. However, it will use its established working methods to produce this report along with all of the other policy statements and documents that it produces concerning evaluation issues. These methods include the contributions from the evaluation units in every Directorate-General.

### **3.2. Cohesion**

In item 117 the EP calls on the Commission to analyse the weaknesses in the MS and regions affected by high error rates. The Commission has prepared in November 2011 a Staff Working Document providing this analysis and continues to carry out its strict supervisory

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<sup>13</sup> [http://ec.europa.eu/beneficiaries/fts/index\\_en.htm](http://ec.europa.eu/beneficiaries/fts/index_en.htm)

<sup>14</sup> They will also be entitled to publish this information, according to a standard presentation, by any other appropriate means.

role following its commitments under the 2008 Action Plan<sup>15</sup>. The Directors-General for Regional Policy and Employment have put reservations on a significant number of programmes in their 2011 AARs and subsequently interrupted and/or suspended payments to these programmes. This approach follows the general objective to strengthen the Commission's supervisory role.

In addition, item 118 of the EP calls on the Commission to resume interrupted payments only if sufficient appropriate audit evidence gathered on the spot proves that weaknesses were remedied. The Commission underlines that it does not resume payments until it has confirmation that systems are corrected for the future and that financial corrections have been implemented on past expenditure, based on formal written commitments and reports transmitted by the responsible managing authority, validated by the national audit authority or on-the-spot follow-up audits carried out by the Commission itself.

### **3.3. Agriculture and natural resources**

In item 128, the EP invites the Commission to take the necessary measures to ensure that bartering arrangements if to be continued at all are transparent and cost effective. As regards the food aid programme for the most deprived people, Regulation (EU) No 121/2012 allows the continuation of the current scheme until the completion of the 2013 annual plan. According to the MFF proposal for 2014-2020, as of 2014 the food aid programme will be financed by the Cohesion budget.

### **3.4. External aid including the European Development Funds (EDF)**

Concerning the Union's aid to Haiti, both in points 72-75 of the EDF resolution and 147-150, of the general budget resolution, the EP asks to ensure better coherence and complementarity between humanitarian aid and development aid, both at policy level and in practice and to enhance visibility. At the same time, in the general budget discharge resolution, the EP requests a list of the projects carried out in Haiti with a detailed assessment of their current situation.

The instructions for EDF/DCI for the period 2014-20 sent to EU delegations aim at ensuring a comprehensive, consistent and effective approach towards partner countries and enhancing coordination and complementarity between geographical and thematic programmes/instruments. The specific expertise from the EU Humanitarian Aid and Civil Protection department (ECHO) will therefore be sought in both programming and implementation of EDF funded activities.

As far as the list of projects is concerned, the Commission points out that a certain number of standard procedures are already in place to ensure regular periodic monitoring and evaluation of development projects<sup>16</sup>. Besides, the Commission (DG DEVCO) work plan includes a country evaluation for Haiti, expected for next year. Instructions have been given to EU Delegations to take concrete steps to reinforce visibility, in close coordination with ECHO.

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<sup>15</sup> SEC(2011)1179

<sup>16</sup> Further information on Haiti is available at the following addresses:  
[http://ec.europa.eu/europeaid/where/acp/country-cooperation/haiti/haiti\\_en.htm](http://ec.europa.eu/europeaid/where/acp/country-cooperation/haiti/haiti_en.htm)  
[http://eeas.europa.eu/delegations/haiti/projects/list\\_of\\_projects/projects\\_fr.htm](http://eeas.europa.eu/delegations/haiti/projects/list_of_projects/projects_fr.htm)  
[http://eeas.europa.eu/delegations/haiti/projects/case\\_studies/index\\_fr.htm](http://eeas.europa.eu/delegations/haiti/projects/case_studies/index_fr.htm)

The Parliament calls on the Commission to accompany budget support instruments with rigorous and well-defined conditions (§ 138 general budget resolution). This had already been addressed in the Commission's communication on the future approach to EU budget support to third countries<sup>17</sup> and more specifically in guidelines for designing and implementing budget support programmes. As part of these guidelines, the Commission prepared together with the MS a common risk assessment framework covering political governance, macroeconomic stability, public financial management, corruption etc. This framework has proved to be a useful tool for designing and implementing budget support operations.

Finally, as for the integration of the EDF into the Union budget (items 4-6 EDF resolution), the Commission considers that, as the Cotonou agreement is due to expire in 2020, the 2014-2020 period should rather be used for redefining the principles and the architecture of the EU-ACP partnership and for preparing the integration of cooperation with ACPs into the budget for the post Cotonou period.

### **3.5. Requests to the Commission concerning decentralised agencies / joint undertakings**

Several EP requests concern issues that have been discussed by the Inter-Institutional Working Group on agencies (IIWG) and are addressed in the common approach recently adopted by the EP, the Council and the Commission. For example, the EP calls on the Commission to devise templates for annual Work Programmes and Activity reports (§ 64 general budget resolution and § 39 Performance, financial management and control of EU agencies resolution), and requests a review of the Commission's position in agencies' management boards (§ 90 Performance, financial management and control of EU agencies resolution). The Commission will present a roadmap on the implementation of the Common Approach with concrete timetables for the planned initiatives by the end of 2012. The Commission will indicate in this roadmap how it will follow-up on the issues raised by the EP, amongst others. Agencies will be responsible for the implementation of those issues which are within their remit.

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<sup>17</sup> COM(2011)638.