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#### COVER NOTE

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From:	Secretary-General of the European Commission, signed by Mr Jordi AYET PUIGARNAU, Director
date of receipt:	29 October 2014
To:	Mr Uwe CORSEPIUS, Secretary-General of the Council of the European Union

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Subject:	Communication from the Commission to the European Parliament and the Council on the adoption of the Interinstitutional Working Group recommendations for the establishment and use of national declarations

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Delegations will find attached document COM(2014) 688 final.

Encl.: COM(2014) 688 final



Brussels, 28.10.2014  
COM(2014) 688 final

**COMMUNICATION FROM THE COMMISSION TO THE EUROPEAN  
PARLIAMENT AND THE COUNCIL AND TO THE EUROPEAN COURT OF  
AUDITORS**

**ON THE ADOPTION OF THE INTERINSTITUTIONAL WORKING GROUP  
RECOMMENDATIONS FOR THE ESTABLISHMENT AND USE OF NATIONAL  
DECLARATIONS**

**Communication from the Commission to the European Parliament, to the Council and  
to the European Court of Auditors  
on the adoption of the Interinstitutional Working Group recommendations for the  
establishment and use of national declarations**

The Commission has continuously and consistently introduced new measures to improve, together with the Member States, the sound and efficient management of European Union (EU) funds. Yet, the situation at present is still not fully satisfactory because error rates remain high in shared management and further improvements are required.

National declarations proved to be a major issue for both European Parliament (EP) and the Council and a very sensitive issue to most Member States. The final provisions of the Financial Regulation (FR)<sup>1</sup> require Member States bodies entrusted with the management of EU funds to provide (as from 2014) the Commission annually with a management declaration but foresaw that Member States may also provide in addition “declarations signed at the appropriate level”.

It is the Commission’s view that national declarations can be a building block for the Commission’s overall assurance provided that several requirements are fulfilled to guarantee their reliability and added value. In this line, a national declaration should be more than a summary of findings of audit bodies at community and national level. It should add value by strengthening the provision of assurance in the management of EU funds, demonstrating the political commitment towards sound financial management, its timing should fit in the EU control and reporting cycle and it should be transparent enough to raise awareness about the control systems of the EU funds in the Member States.

Furthermore, an enhanced accountability system with the introduction of national declarations is one element in an overall strategy to improve EU financial management (cf. the 2012 discharge resolutions).

Within this context the Commission launched the idea of the creation of a working group together with the EP and the Council (with a view to issue recommendations on the structure and a template) and presented a declaration stating that it was prepared to examine the EP request to establish a template for national management declarations to be issued by Member States at the appropriate political level.

The closing meeting of the Interinstitutional Working Group was dedicated to the discussion and adoption of its recommendations on National Declarations. The Commission reminds that, at present, there is no legal obligation for Member States to provide national declarations. Yet, although remaining voluntary, the results of the working group include a set of concrete criteria which can be used in practice and are sufficiently flexible to accommodate specific national requirements relating to national declarations.

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<sup>1</sup> Regulation (EU, Euratom) N° 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) N° 1605/2002, OJ L298, 26.10.12, p.1.

The Commission endorses the recommendations set by the Interinstitutional Working Group and strongly supports the use of National declarations as a public accountability instrument between the national Governments and the national Parliaments, because their importance and visibility as well as their potential for raising awareness about the control systems of the EU funds in the Member States are greater than those of the management declarations. The Commission is willing to explore ways to further promote these national (political) declarations following the adoption of the recommendations issued by the Interinstitutional Working Group.