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Working Documents

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INTERIM REPORT

drawn up on behalf of the Committee on Budgetary Control

on the discharge decision in respect of the 1980 financial year embodying a draft motion for a resolution in accordance with the provisions of Article 85 of the Financial Regulation informing the Commission of the reasons for the postponement of the grant of discharge in respect of the implementation of the budget for the 1980 financial year

Rapporteur: Mr Brian KEY

1.2.1

On 14 December 1981, the report of the Court of Auditors in respect of the 1980 financial year (OJ C344, 31.12.81) was transmitted to the Committee on Budgetary Control.

At its meeting on 3/4 December 1981 the Committee on Budgetary Control appointed Mr Brian Key rapporteur for the discharge to be granted in respect of the 1980 financial year.

The mandate of the rapporteur was confirmed by the Committee on Budgetary Control at its meeting on 28/29 January 1982.

At its meeting on 28/29 January 1982 the Committee on Budgetary Control authorised the preparation of working documents on specific sectors of the budget by :-

Mr Notenboom	Own resources
Mr Konrad Schön	Expenditure of institutions other than the Commission
Mr Filippi	EAGGF
Mr Gouthier	Regional Fund
Mr Marck	Social Fund
Mr Key	Energy and research
Mr Saby	Industrial policy
Mr Irmer	Cooperation and development and EDF
Mr Price	Staff, administration expenditure and buildings
Mr Kellett-Bowman	Satellite bodies
Mr Cousté	Borrowing and lending and EIB activities
Mr Gabert	ECSC

At its meeting on 17-19 March 1981, the Committee on Budgetary Control authorised the preparation of a working document by Mr Patterson on measures taken to counter smuggling.

The Committee on Budgetary Control considered the revenue and expenditure accounts of the EC, the report of the Court of Auditors and the working documents of its draftsmen at its meetings on 28/29 January 1982, 23/24 February 1982, 15/16/17 March 1982 and 1/2 April 1982.

At its meeting on 1/2 April 1982, the Committee on Budgetary Control adopted the draft interim report on the discharge decision in respect of the 1980 financial year embodying a draft motion for a resolution in accordance with the provisions of Article 85 of the Financial Regulation informing the Commission of the reasons for the postponement of the grant of discharge in respect of the implementation of the budget for the 1980 financial year with 13 votes in favour, four against and two abstentions.

Present at time of voting: Mr Aigner, chairman; Mr Cluskey, vice-chairman; Mrs Boserup, vice-chairman; Mr Price, vice-chairman; Mr Key, rapporteur; Mr Arndt (deputizing for Mr Lalumiere); Mr Battersby, Mr Früh, Mr Gabert, Mr Georgiadis (deputizing for Mr Saby); Mr Irmer, Mr Kellett-Bowman,

Mr Marck, Mr Mart, Mr Notenboom, Mr Patterson, Mr Konrad Schön,
Mrs Van Hemeldonck, Mr Wettig.

The opinions of the Committee on Social Affairs and Employment;
the Committee on Regional Policy and Regional Planning; the Committee
on the Environment, Public Health and Consumer Protection; the Committee
on Youth, Culture, Education, Information and Sport; and the Committee
on Development and Cooperation will be published separately.

Text not collated.

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The Committee on Budgetary Control hereby submits to the European Parliament the following proposed motion for a resolution, together with explanatory statement:

MOTION FOR A RESOLUTION

in accordance with the provisions of Article 85 of the Financial Regulation⁽¹⁾ informing the Commission of the reasons for the postponement of the grant of discharge in respect of the implementation of the budget for the 1980 financial year.

The European Parliament,

- having regard to its decisions on the discharge procedure for the 1977, 1978 and 1979 financial years;
- having regard to the revenue and expenditure accounts and the statements of assets and liabilities of the EC in respect of the implementation of the 1980 budget (COM(81) 223 and COM(81) 649),
- having regard to the report of the Court of Auditors on the accounts for the 1980 financial year;⁽²⁾
- having regard to the report of the Committee on Budgetary Control and to the working documents annexed thereto as well as to the opinions of the Committee on Youth, Culture, Education, Information and Sport, the Committee on Social Affairs and Employment, the Committee on Development and Cooperation, the Committee on the Environment, Public Health and Consumer Protection, and the Regional Policy and Regional Planning Committee,
- having regard to the recommendation of the Council,
 - (a) anxious to safeguard the interests of the European taxpayer;
 - (b) stressing the need to avoid wasteful or unauthorised expenditure;
 - (c) wishing to secure the role of Parliament by ensuring that
 - (i) its budgetary priorities are respected by the Commission and
 - (ii) its calls for explanations are responded to promptly and fully by the Commission;
 - (d) concerned at the series of shortcomings and problems brought to light during the course of the examination of the accounts of the EC for the 1980 financial year;
 - (e) intending to give appropriate political authority to the discharge decision and to the remarks accompanying it;
 - (f) considering that the circumstances and requirements which should precede the grant of discharge are not fully present in the case of the 1980 financial year;

⁽¹⁾ OJ No. L 356, 31.12.77

⁽²⁾ OJ No. C 344, 31.12.81

Deferral of discharge decision

1. Finds that, for the reasons set out in the following paragraphs - which are not exhaustive - it is not possible to grant discharge, at the present point in time, in respect of the 1980 financial year;

Failure of the 1980 embargo

2. Notes that the Commission did not render the 1980 embargo on sales of agricultural products to the USSR and the state-trading countries of Eastern Europe effective, despite the clearly expressed political will of both Parliament and the Council;
3. Recalls paragraph 12 of its resolution of 8 March 1982⁽¹⁾ which stated that, in regard to the 1980 embargo, "the Commission not only gave incorrect information to Parliament but, contrary to its own statements, conducted a policy which differed from that which Parliament had been led to understand was being conducted";
4. Asks the Commission to provide documentary material (a) explaining the circumstances surrounding the breach of the embargo, (b) indicating under whose budgetary authority it acted in regard to the excessive sales in question, and (c) describing the internal procedures and the draft regulations that will enable it, in future, to ensure an adequate control over the export of agricultural products to state-trading countries;

Management of appropriations under the provisional twelfths arrangements

5. Insists on Parliament's full responsibility for the exercising of political control over the implementation of the EAGGF appropriations and stresses that these appropriations are subject to the same budgetary principles and rules under the Treaty as are other appropriations;
6. Considers that any exceptions to these general principles could only result from specific and limited amending provisions;
7. Agrees with the Court of Auditors that "the system of provisional twelfths was applied by the Commission in such a way as to free itself in part from the financial constraints that would normally result from the absence of a budget"⁽²⁾ and believes that the behaviour of the Commission in this matter was such that discharge cannot be given unless the Commission provides weighty legal and political explanations for its actions;

(1) PE 77.601, p. 31

(2) OJ No. C 344, 31.12.18, p. 42, -6-

8. Asks the Commission to submit draft regulations of a nature that would enable Parliament to exercise its budgetary control, and in particular to ensure the adequate operation of the decisions of the budgetary authority and the provisions of the financial regulation, so that EAGGF expenditure will cease to be excluded - as has been the practice for the Commission - from the application of sound budgetary management principles;

Calling on the Commission to furnish a full response to the comments accompanying the discharge decision in respect of the 1979 financial year

9. Recalls the importance of the comments accompanying the 1979 discharge decision¹, and points out that it will be in a position to pronounce on the 1980 discharge only when it has received the comprehensive written response of the Commission to these comments;
10. Therefore, asks the Commission to furnish a full written response to the comments in question;

Follow-up to the resolution on the budgetary control aspects of the Joint Research Centre establishment at Ispra

11. Recalls its resolution⁽²⁾ of 18 June 1981, on the budgetary control aspects of the Joint Research Centre establishment at Ispra, in which it dealt with problems relating to the inventory, disposal of movable property, transfers, management information, financing of the construction of an administrative building by way of unusual transactions, staff mobility, financial control, the size of the vehicle fleet, and other issues;
12. Asks the Commission to furnish a full written response to the points raised in the resolution in question;

(1) OJ No. L 224, 10.8.81

(2) OJ No. C 172, 13.7.81, p. 90

Expenditure incurred without prior budgetary authority on the construction of a fitness centre in the building of the Commission in Luxembourg

13. Condemns the Commission's failure to bring to the attention of the joint budgetary authority and the ACPC the inclusion of a Fitness Centre for its staff in Luxembourg after detailed proposals for the extension of the Jean Monnet building and its financial implications were considered by these bodies;
14. Finds this to be (a) a serious breach of normal budgetary and accounting standards and procedures, (b) a matter which involves the Commission's responsibility for dealing with Community funds and (c) an adverse reflection on the Commission's credibility and its internal control;
15. Requests the Commission to present to Parliament a report by its Financial Controller on the circumstances relating to this expenditure;
16. Calls upon the Commission to take further action to offset the operating expenditure of the Fitness Centre by charges and to prevent the possible use of the Centre by officials during working time for which they are being paid;
17. Criticises the Commission's initial decision to charge all the expenses of running the Centre to inappropriate budgetary lines, notes that staff welfare expenditure of a similar nature elsewhere in the budgets of the Commission and the other institutions is also charged to budgetary lines not specifically relating to staff welfare and requests the Commission to present to Parliament a full report on how expenditure on social facilities for staff is included in the budgets of all the institutions;

Non-implementation of appropriations made available by decision of the budgetary authority

18. Reiterates its concern at the Commission's failure to utilise fully appropriations made available in the budget of the EC for policies in socially and politically sensitive sectors, deplores the absence of real Community policies in the energy, technology and industrial sectors, and asks for a formal and unequivocal assurance that the Commission will, henceforth, implement the budget, as adopted, and within the terms of the conditions set out in the budgetary remarks;

Difficulties in the spheres of food aid and development aid

19. Notes that Community policy in regard to food aid and development aid is characterised, at present, by a major gap between the analyses of the situation on-the-spot in the third world and expressions of intentions, on the one hand, and the methods used, the means of assistance made available, and the significance attached to factors - such as trade policy and foreign policy - alien to these policies, on the other hand;

20. Asks the Commission to transmit proposals designed to ensure, for the entire development aid policy sector, a sharing of responsibility so that this policy may maintain its Community character, that is:
- the Council, acting by qualified majority on the basis of a proposal from the Commission and having consulted Parliament, **determines** the broad lines of multiannual policy;
 - the budgetary authority decides on the budgetary resources to be made available to finance this policy; and
 - the Commission carries out the policy and implements the budgetary appropriations without having its responsibility limited by a management committee;

Non-budgetisation of the EDF

21. Notes that the Commission, despite its declarations of principle, has not involved itself sufficiently clearly and fully in favour of the budgetisation of the EDF;
22. Asks the Commission;
- (a) to propose the amounts for inclusion in the 1983 budget; and
 - (b) to propose the necessary amendments to the general financial regulation; and
 - (c) to state that it considers the EDFs to be, unambiguously, Community funds for the financing of Community policies;

Borrowing and lending

23. Finds it deplorable that the Commission should abandon responsibility for certain financial activities to the European Investment Bank which is outside Parliament's control;
24. Notes the absence of adequate documentation that would enable Parliament to check whether the Commission ensures sound management of the borrowing and lending activities of the EC;
25. Asks the Commission to provide a full written response to the two preceding paragraphs;

Commission's faulty management of personnel and equipment

26. Wishes to secure improvements in Commission administration, particularly relating to staff and administration of remuneration and vehicles;
27. Asks the Commission to respond fully in writing to the issues raised in the working documents on personnel and administration expenditure attached to the present report and to the report on the 1979 discharge;

Accounting aspects

28. Is disconcerted by (a) the difference of opinion between the Commission and the Court of Auditors in the matter of EC accounts - which poses a problem in the context of the preparation of the discharge decision - (b) the findings in the recent study⁽¹⁾ of the Court of Auditors of the financial systems of the EC, and (c) the irregularity of certain receipts and expenditures;
29. Asks the Commission to describe in writing the steps it proposes to take so as to overcome these difficulties;

Own resources

30. Recalls that the present system and functioning of financial autonomy means that the Community's own resources are due as soon as the levies are established by the authorities of the Member States even if the latter are responsible for administrative aspects of implementing establishment and collection;
31. Calls upon the Commission, in view of the delay in implementing Council Regulations no. 2891/77 and no. 2892/77, to submit to Parliament the report provided for under Article 22 of Council Regulation no. 2891/77 together with amendments to the Regulation, by 1 June 1982.

Taking of decision on discharge at a later date

32. Calls on the Commission to submit the written replies, sought at paragraphs 4, 8, 10, 12, 15, 17, 20, 22, 25, 27 and 29 above, before 1 September 1982, so that the Committee on Budgetary Control may be able to put forward its final report on the discharge decision in respect of the implementation of the 1980 financial year - in which it will set out its comprehensive judgment on the management of EC funds in 1980 - before the end of the present calendar year;

⁽¹⁾ OJ No. C 342, 31.12.81

Discharge for the institutions other than the Commission

33. Will grant discharge to the institutions other than the Commission - in respect of which no fundamental problems have arisen - when the final report of the Committee on Budgetary Control becomes available later this year;

The Council recommendation on the discharge

34. Welcomes the more positive attitude of the Council to the preparation of its recommendation on the 1980 accounts of the EC but expresses the wish that, in future years, the Council's suggestions in the framework of the annual recommendation will be more far-reaching and comprehensive in nature;
35. Considers that it would be useful for the Council to examine annually its performance in the budget sphere, in the context of its discharge recommendation, with a view to identifying those budget lines which were not properly implemented because of (i) its failure to adopt certain measures and (ii) schemes held up by Council inaction;

Delays in clearance of accounts

36. Deplores the fact that the delays in the work of clearance of the EAGGF accounts have persisted and even increased,⁽¹⁾ and insists on the urgency of catching up on these arrears;

Forwarding of resolution

37. Instructs its President to forward this resolution and the Committee's report to the Commission, the Council, the Court of Auditors and the Governments of Member States.

(1) OJ No. C 344, 31.12.81, para. 4.31

Explanatory StatementPART I - BACKGROUND TO THE DISCHARGE DECISIONBudgetary control, a central parliamentary function

1. Parliamentary authority in the Member States has evolved in the past through the development of control by the elected representatives of the people over the use made by the executive of moneys raised in taxes. Historically, this development proved to be a gradual process. At the EC level, the control function of our Parliament has developed far more rapidly than has been the case previously in any national democracy.

Parliament's powers strengthened by Treaty of 1975

2. This speedy development is largely attributable to the Treaty of 22 July 1975 - an important political text which was ratified by all Member States in mid-1977. Apart from Parliament's right to adopt the budget, this Treaty made three major significant changes¹:

- Parliament was empowered to reject the whole of the draft budget, for important reasons, and call for the submission of a revised draft;
- Parliament was accorded the exclusive right to give discharge in respect of the implementation of the budget, acting on a recommendation from the Council; and
- the Court of Auditors was set up with a consequential strengthening of the public accounting control of Community revenue and expenditure.

However, whilst these new powers and responsibilities have been welcomed, there is still a long way to go, of course, before the Parliament will be able to exercise its rightful role as the democratic law-making organ of the EC. In the meantime, there is a major responsibility on this institution to exercise its control duties to the full.

Budgetary control responsibilities within Parliament

3. Within the framework of the Parliament, the Committee on Budgetary Control is charged with the task of ensuring continuing supervision of the implementation of the EC budget. Its main responsibilities are :

¹ Although not primarily affecting the right of discharge, the Treaty also added to Parliament's responsibility by ensuring that Parliament's modifications to the budget could only be rejected by a qualified majority in Council.

- checking on the legality and regularity of expenditure of Community funds as well as on the timing and effectiveness of budgetary management;
- investigating allegations of fraud and irregularity affecting Community funds and proposing steps to eliminate such irregularities;
- securing close collaboration with the spending committees;
- developing techniques for examining the cost-effectiveness of expenditure;
- cooperating closely with the European Court of Auditors; and
- ensuring the effectiveness of public accounting techniques in the Community.

The Committee works on a continuing basis, but its major annual report is that which deals with the annual discharge decision.

What is the discharge decision?

4. Put simply, the grant of discharge means that the Commission has had its management of Community funds during the relevant financial year found by Parliament to be sound, regular and cost-effective after the latter has examined the accounts and deliberated on the report of the Court of Auditors and considered the recommendation of the Council. Obviously, it is first and foremost a political decision because it reflects a judgement on the manner in which the Commission has used - or failed to use - the resources made available to it for carrying out Community policies; of course, it is also a highly technical procedure which involves the scrutiny of complicated regulations and accounts. The importance of the decision is highlighted by the views expressed by Mr. Tugendhat on behalf of the Commission on 7 July 1977: "Refusal to grant discharge can be interpreted in only two ways: either discharge has been postponed - this is the situation envisaged by the Financial Regulation, which states that the discharging authority must inform the Commission of the reasons for postponement of its decision - or discharge is purely and simply refused. This raises the question of sanctions. Neither the Treaties nor the Financial Regulation provide for any legal sanction. Thus, logically it is a general sanction which the Treaties confer upon Parliament, that is, a political sanction which would be the normal consequence of a refusal to give discharge. Such refusal would hence be extremely serious; the Commission thus censured would, I think, have to be replaced."¹

¹ European Parliament Debates July 1977, page 255.

5. The seriousness with which Parliament regards this step is reflected in Rule 52(2) of its Rules of Procedure which states that "a motion for refusal to grant a discharge shall be approved only if it obtains the votes of the majority of the current Members of Parliament". More specific rules are being drafted for the discharge.

Preparation of the discharge decision

6. The Committee on Budgetary Control, when preparing the discharge decision, carefully examines the basic documents and hears individual members of the Court of Auditors and of the Commission. Senior officials of the Commission, and of other institutions, also attend regularly and respond to queries affecting those sectors of outlay with which they are particularly conversant. Representatives of the spending Committees of Parliament are invited to attend meetings of the Committee on Budgetary Control at which relevant sectors are discussed and the opinions of these Committees are taken into account fully. Furthermore, Council is represented at the meeting at which its recommendation is delivered.

Follow-up to the discharge

7. It would, of course, be erroneous to consider that the decision to grant discharge marks the end of the story. Article 85 of the financial regulation¹ provides for Parliament to adopt comments accompanying the discharge decision. Institutions are required to "take all appropriate steps to take action on the comments appearing in the decisions giving discharge." The financial controller of each institution is required to "take account of the comments made in the decisions giving discharge". Thus, the discharge has a binding and continuous effect - particularly on the Commission which is primarily concerned. In recent years, it has been the practice to call on the Commission to report back to Parliament on the steps taken to effect the desired reforms called for in the discharge decision. This response by the Commission forms the basis for a special debate in Parliament which, logically, should take place before the grant of discharge for the following year is considered.

¹ OJ L356, 31 December 1977

Brief review of progress

8. Now that the first directly-elected Parliament has reached the halfway stage in its mandate, it is appropriate to review briefly the achievements of the Committee on Budgetary Control - the setting up of which was, significantly, one of the first acts of the new Parliament in July 1979.

9. The Committee has caught up with the arrears of public auditing of Community funds; it has evolved an effective cooperation with the Court of Auditors which is vital to the smooth functioning of its work; it has met in public and has also dealt with very confidential matters; its activities have led to the recovery of funds, to better control over the use of appropriations, to a keener appreciation by spending officials of the need to avoid waste of taxpayers' money, and to improved budgetary management. The Committee has pressed also for closer liaison between EC borrowing and lending activities and general financial policy. Overall, the Committee has proved an effective safeguard for the interests of the EC consumer and taxpayer.

10. The agricultural sector is one in which the Committee has exercised considerable pressure¹ and it is satisfying to note that, in a recent Commission text², the savings resulting from a better management of the CAP were estimated to be of the order of 1,000 million EUA. This single item of information shows how positive the outcome of the Committee's work has been.

11. Work on other funds has also pushed ahead. In Mr. Wettig's report³ last autumn, the criteria applicable to the management of the Social Fund were examined, the need to ensure efficient use of resources was stressed and a wide range of recommendations was put forward.

12. On many other subjects - the ECSC, the safeguarding of Community revenue, the wine sector, the JRC establishments, EC decentralised bodies - pioneering political control work has been undertaken by the Committee, and notably by individual specialist rapporteurs, with positive results in regard to economy and efficiency.

¹ e.g. see text by Lord Bruce of Donington attached to Doc. 1-463/79 the Battersby report (Doc 1-79/80) and the Dankert resolution (OJ no. C172, 13.7.81 p.96)

² the Aigner report (Doc 1-846/81) COM (81) 608 final, paragraph 69

³ Doc. 1-547/81 and OJ No. C287/80, 9.11.81, p.80

Work to be done

13. Although a large measure of success has attended the efforts of the Committee to date, much remains to be done in the ever-changing world of the political control of the EC budget. This is not surprising because the activities covered include the ECSC, goods in transit, aid to third world countries, assistance to development projects and a vast and complicated agricultural sector. The problems are added to by the existence of deeply-rooted administrative practices in the ten Member States, language differences and various levels of controls which do not always merge together smoothly. One should not lose sight either of the fact that, even at the level of individual Member States, where control of public expenditure has been exercised for many decades in a single-language, unified administration system, there is need for constant vigilance and supervision. For instance, in the United Kingdom the Committee of Public Accounts, which was set up in 1861, has a constant volume of work to carry out - 121 years later! As following paragraphs of this text show - and as is evident from the accompanying comments - a continuing effort is required if the budget is to be implemented as Parliament wishes, if waste is to be eradicated and if the best value is to be ensured for Community funds.

14. The Committee on Budgetary Control, in carrying out its work, endeavours to avoid duplicating the efforts of other control instances, at the Member State audit body, national Parliament, Court of Auditors or Commission level: rather, it endeavours to exert political pressure for improvements and draws together the findings of the other levels of control. Contacts with members of national Parliaments are highly valued and form a part of the Committee's annual programme.
Court of Auditors

15. The rapporteur wishes to pay a special tribute to the excellent work done by the Court of Auditors since its inception. Its annual reports have been comprehensive in their coverage and the ad hoc reports on special topics have enabled Parliament to follow up speedily certain issues that otherwise might have dragged on unresolved. The ECA has lived up fully to the hopes expressed by Parliament.¹ The full-time ECA is able to deal in greater depth with problems than its part-time predecessor the Audit Board could; moreover, the provisions of the Treaty for a normal six year term of office enable Members to make a sustained and well-programmed contribution whilst at the same time keeping open the possibilities for introducing new members with fresh approaches and new accounting techniques.

¹ See Doc 143/76 - Report on the role and function of Parliamentary control of Community resources and expenditure; and Doc 461/76 - para 51 of the explanatory statement.