

European Parliament Resolution embodying its Opinion on the draft Treaty proposed by the Council (11 July 1975)

Caption: Resolution of 11 July 1975 embodying the Opinion of the European Parliament on the draft Treaty proposed by the Council amending certain financial provisions of the Treaties establishing the European Communities and the Treaty establishing a single Council and a single Commission of the European Communities (section on the establishment of a European Court of Auditors).

Source: Official Journal of the European Communities (OJEC). 06.08.1975, n° C 179. [s.l.]. "Resolution embodying the Opinion of the European Parliament on the draft Treaty proposed by the Council amending certain financial provisions of the Treaties establishing the European Communities and the Treaty establishing a single Council and a single Commission of the European Communities (section on the establishment of a European Court of Auditors) (11 July 1975)", auteur:European Parliament, p. 61.

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Resolution embodying the Opinion of the European Parliament on the draft Treaty proposed by the Council amending certain financial provisions of the Treaties establishing the European Communities and the Treaty establishing a single Council and a single Commission of the European Communities (section on the establishment of a European Court of Auditors) (11 July 1975)

The European Parliament,

- having been consulted by the Council on 12 February 1975 in application of Article 236 of the Treaty on the draft Treaty amending certain financial provisions (Doc. 501/74);
- having regard to the explanatory letter (PE 39.884/BUR) of the same date indicating the considerations which guided the Council in its deliberations;
- recalling the proposals from the Commission to the Council (COM(73) 1000/fin.) concerning the creation of a European Court of Auditors;
- recalling its resolutions of 5 July 1973 (1) and 5 October 1973 (2);
- having regard to the meetings of the delegation of the European Parliament with the Council on 25 June 1974, 13 September 1974, and 14 October 1974 and the communications from the President of the European Parliament to the President of the Council of 20 September 1974 (PE 38.151/ann and PE 38.000/def.) and 22 October 1974 (PE 38.554);
- having regard to the report of the Committee on Budgets (Doc. 167/75);
- 1. Recalls that the European Parliament has been in the forefront of the campaign to improve the auditing practice of the Community and that it has consequently called for an independent external auditing body in the form of a European Court of Auditors;
- 2. Observes with satisfaction
- (i) that the draft Treaty seeks to guarantee the complete independence of the proposed European Court of Auditors,
- (ii) that the proposed Court will be able to conduct on-the-spot verifications in the institutions of the Community and in the Member States,
- (iii) that the proposed Court will have the right to demand from the institutions of the Community and the national audit bodies any document or information necessary to carry out its task;
- 3. Believes, however, that the European Parliament could unreservedly approve the provisions setting up the European Court of Auditors only if the Council undertook to obtain parliamentary assent on the appointment of members of the Court;
- 4. Considers that the competences of the Court should be defined more precisely in the light of experience after the Court has been set up;
- 5. Urges that the powers of the Court should not be curtailed by limitation of its activities to the examination of the accounts but that it should be allowed to scrutinize the entire process of operations under examination;
- 6. Requests that the Council should adopt the amendments set out hereinafter;
- 7. Instructs its President to forward this resolution and the report of its committee to the Parliaments of the

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Member States and the Council and Commission of the European Communities.

(¹) OJ No C 62, 31.7.1973. (²) OJ No C 87, 17.10.1973.

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