

Working group on national declarations
Terms of reference (version 27.11.2013)

Scope and objectives

- The object of the Working Group (WG) is to propose a template and issue recommendations for the declaration referred to in Article 59 (5) last sub-paragraph of Regulation 966/2012, repealing 1065/2002 (Financial Regulation), notably its level of issuance in the Member States, its content and its use.
- The WG will examine under which conditions and procedures national declarations can provide the assurance needed by the Commission to build its own assurance regarding the eligibility and regularity of the transactions and the effectiveness of the management and control systems implemented by national authorities for executing the budget under shared-management.
- The WG will also explore under which conditions the recourse to the national declaration could be promoted with the Member States, including the States with a federal structure, in accordance with the legislative framework in force.

Membership

- The WG will comprise representatives of the European Parliament (CONT Committee), Council (Presidency and national delegations at appropriate level) and Commission. It will meet at institutional level (MEP – Presidency and national delegates– Commissioner) and at technical level (for the Council: Presidency and national delegations at working party level and secretariat-general – for the European Parliament: CONT secretariat – for the Commission: DG Budget and in particular representatives of the shared management DGs).
- The European Court of auditors, national Supreme audit institutions and any other stakeholder might be invited to participate to the meetings of the WG or to provide contributions in writing.
- The secretariat will be provided by the Commission.

Organisation of works

- The WG will meet at least two times at institutional level. The WG at technical level will meet as often as necessary to prepare the template of the national declaration and recommendations to be finalised and adopted by the WG in February 2014.
- Unless decided otherwise, the meetings will take place in the Commission's premises. No interpretation will be provided.
- Each meeting will be subject to minutes drafted by the secretariat of the WG. The minutes will be submitted to the participants for approval before finalisation.
- The documents examined and produced by the WG will be made public.

Deliverable

- The WG will prepare a report, including a template for the national declaration and recommendations, to be adopted by consensus. The report will be addressed to the Parliament, the Council, the Commission and the European Court of Auditors.
- On the basis of the template and recommendations, the Commission will consider whether it is appropriate to take initiatives to improve the quality, content, and delivery process of national declarations with the view to increase transparency and accountability in shared management.

Duration

- The WG will end to exist by adopting and circulating its report, at the latest in February 2014.