



# Procedure file

Basic information		
DEC - Discharge procedure	2007/2038(DEC)	Procedure completed
2006 discharge: EC general budget, European Parliament		
Subject 8.70.03.07 Previous discharges		

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	<b>CONT</b> Budgetary Control		27/03/2007
		PPE-DE <a href="#">POMÉS RUIZ José Javier</a>	
	Committee for opinion	Rapporteur for opinion	Appointed
	<b>AFET</b> Foreign Affairs	The committee decided not to give an opinion.	
	<b>DEVE</b> Development	The committee decided not to give an opinion.	
	<b>INTA</b> International Trade	The committee decided not to give an opinion.	
	<b>BUDG</b> Budgets	The committee decided not to give an opinion.	
	<b>ECON</b> Economic and Monetary Affairs	The committee decided not to give an opinion.	
	<b>EMPL</b> Employment and Social Affairs	The committee decided not to give an opinion.	
	<b>ENVI</b> Environment, Public Health and Food Safety	The committee decided not to give an opinion.	
	<b>ITRE</b> Industry, Research and Energy	The committee decided not to give an opinion.	
	<b>IMCO</b> Internal Market and Consumer Protection	The committee decided not to give an opinion.	
	<b>TRAN</b> Transport and Tourism	The committee decided not to give an opinion.	
	<b>REGI</b> Regional Development	The committee decided not to give an opinion.	
	<b>AGRI</b> Agriculture and Rural Development	The committee decided not to give an opinion.	
	<b>PECH</b> Fisheries	The committee decided not to give an opinion.	
	<b>CULT</b> Culture and Education	The committee decided not to give an opinion.	
	<b>JURI</b> Legal Affairs	The committee decided not to give an opinion.	
	<b>LIBE</b> Civil Liberties, Justice and Home Affairs	The committee decided not to give an opinion.	
<b>AFCO</b> Constitutional Affairs	The committee decided not to give an opinion.		
<b>FEMM</b> Women's Rights and Gender Equality	The committee decided not to		

		give an opinion.
	<b>PETI</b> Petitions	The committee decided not to give an opinion.
Council of the European Union	Council configuration <a href="#">Economic and Financial Affairs ECOFIN</a>	Meeting <a href="#">2847</a>
		Date 12/02/2008
European Commission	Commission DG <a href="#">Budget</a>	Commissioner KALLAS Siim

Key events			
30/03/2007	Non-legislative basic document published	SEC(2007)1055	Summary
25/10/2007	Committee referral announced in Parliament		
26/03/2008	Vote in committee		Summary
01/04/2008	Committee report tabled for plenary	<a href="#">A6-0091/2008</a>	
22/04/2008	Results of vote in Parliament		
22/04/2008	Debate in Parliament		
22/04/2008	Decision by Parliament	<a href="#">T6-0134/2008</a>	Summary
22/04/2008	End of procedure in Parliament		
31/03/2009	Final act published in Official Journal		

Technical information	
Procedure reference	2007/2038(DEC)
Procedure type	DEC - Discharge procedure
Legal basis	Rules of Procedure EP 94
Stage reached in procedure	Procedure completed
Committee dossier	CONT/6/53915

Documentation gateway					
Non-legislative basic document		SEC(2007)1055	30/03/2007	EC	Summary
Court of Auditors: opinion, report		<a href="#">N6-0005/2008</a> <a href="#">OJ C 273 15.11.2007, p. 0001</a>	15/11/2007	CofA	Summary
Committee draft report		<a href="#">PE398.566</a>	07/02/2008	EP	
Amendments tabled in committee		<a href="#">PE402.746</a>	10/03/2008	EP	
Committee report tabled for plenary, single reading		<a href="#">A6-0091/2008</a>	01/04/2008	EP	
Text adopted by Parliament, single reading		<a href="#">T6-0134/2008</a>	22/04/2008	EP	Summary
Commission response to text adopted in plenary		SP(2008)3169	28/05/2008	EC	

Final act
<a href="#">Budget 2009/185</a> <a href="#">OJ L 088 31.03.2009, p. 0001</a> Summary

## 2006 discharge: EC general budget, European Parliament

**PURPOSE:** presentation of the final accounts for the 2006 financial year of the European Communities ? Section I ? European Parliament.

**CONTENT:** this document provides the expenditures and the balance sheet of the European Parliament for the 2006 financial year and presents an analysis of its financial management.

**Summary:** the figures that follow are taken from the report on the annual accounts of the Communities for the 2006 financial year (Final Annual Accounts of the European Communities ? Financial Year 2006 - VOLUME I).

- Initial appropriations: EUR 1 321 600 000 (an increase of 3.9% compared with 2005);
- Amending budget: not applicable in 2006;
- Authorised appropriations for 2006 financial year (including carryovers from the previous year and various revenues):
  - 1 343 738 898.05 EUR in commitments,
  - 1 440 301 787.03 EUR in payments;
- Budgetary implementation :
  - commitments: EUR1 306 325 432 (99% of budgetary commitments),
  - payments: EUR1 117 587 610 (86% of payments).

**Main axes of 2006 expenditure:** the European Parliament's Secretariat General defined key axes for actions (and therefore expenditure) for the year in the four areas that follow:

1. communication policy;
2. enlargement;
3. completion of the "Raising the Game" project;
4. better financial management.

**Results in these areas 2006 :** overall, the results obtained in these four main areas of expenditure targeted by the EP's Secretariat General may be summarised as follows:

1) **Communication policy:** this objective included making the Parliament a focal point for debate on the future of Europe, further developing multilingualism and progressing with the major communications projects (web TV, internet and Visitors' centre). Concerning the debate on the future of Europe, Citizens' Forums were organised by the Information Offices in the Member States concerned. The aim was to engage in a series of debates, to enable as wide a cross-section of European citizens as possible (general public, national politicians, civil society and the media) to participate, make their views and concerns known and give them the chance to have their say on the future of Europe. Debates were held on a number of subjects including enlargement, globalisation and the European social model, economic and social policies, industrial restructuring and its effects, people's expectations from Europe and increasing awareness of the role of the EP. As regards multilingualism, Parliament's EUROPARL website is published in 22 official EU languages. All the part-sessions in 2006 were covered by LIVE streaming on Internet in all EU languages. Lastly, considerable investment in the necessary technical platform for the Web-TV project took place.

2) **Enlargement:** this objective included in particular completing recruitment of staff, especially linguists, from all 10 new Member States (EU10) and paving the way for the successful integration of Bulgaria and Romania (EU2). Around 1 000 posts have been created for the EU10 2004 enlargement (87% of which were filled in 2006) and 113 posts were created for EU2 to prepare for the 2007 enlargement. As far as interpretation is concerned, EU10 language needs were covered satisfactorily but problems arose in the recruitment of Latvian, Slovak, Slovene, and, in particular, Maltese interpreters. Lastly, regarding translation, around 80% of posts in the EU10 units were filled. The challenge of moving to a 20-language regime can be considered as having been successfully met (with the notable exception of Maltese which remains a problem). It should also be noted that an Office had been opened in Nicosia (and temporary offices would also be opened in Sofia and Bucharest).

3) **"Raising the Game":** this is a Parliament initiative entailing the reorganisation of the support structures for parliamentary committees, the setting up of a Tabling Office responsible for verifying texts and expanding the Library. At the end of 2006, the support machinery put in place for parliamentary work enabled Parliament to take up the challenges created by the increase in its powers and responsibilities. Subject to a number of adjustments, the "Raising the Game" project may be considered as completed.

4) **Better financial management:** this objective covered more training for financial actors, implementing the actions plans arising out of self-assessment and internal audit activities, identifying possible improvements to the financial regulation and preparing for entry into force of the Members' Statute in 2009. Concerning the Statute for Members, Parliament's Bureau set up a working party and mandated it to establish a schedule for implementation and to provide policy guidelines for preparations for entry into force of the Statute in 2009: it was expected to complete its tasks in 2007.

As far as the implementation of the budget was concerned, 2006 saw the following:

- a rise of 8% (compared with 2005) in the chapter relating to staff (due largely to adaptations to salaries because of promotions and changes in certain temporary posts),
- the recruitment of personnel as a result of enlargement (EU10 + EU2),
- the application of the new system for auxiliary agents (replaced by contractual agents),
- the establishment of an Early Childhood Centre (crèche : +36% budget increase),
- the unblocking of the reserve for information and communication policy following the agreement of Parliament's Bureau,
- the regression of appropriations provided for in the chapter dealing with Parliament's real estate.

As far as Parliament's property policy is concerned, 2006 was marked by a fall of 7% in property-related expenditure compared with 2005. Most of the institution's property projects are now under way and therefore have received allocations. The Parliament has ongoing projects in Strasbourg, Brussels, as well as Nicosia, where the Parliament has decided to set up a new local office. The Parliament also purchased a building in The Hague and in Valetta to house its information offices with the Commission.

The following budgetary points should be noted:

- an increase of 14% of the budget for IT,
- expenditure remained stable for parliamentary assistance (10% of the overall budgetary allocation with EUR 133 689 000 commitments),
- expenditure remained stable for the 'Members of the Institution' chapter (10% of the 2006 budget with EUR 72 million): the greatest part of this allocation goes towards Members' transport costs and daily allowances ? plenary sessions, committee and delegation meetings, political group meetings,? In 2006, Members made a total of 12 665 journeys to attend sessions and mini-sessions in Strasbourg and Brussels, 17 741 journeys for committee meetings in Brussels and 5 400 for political group meetings in Brussels;
- a decrease of 14% in the Institution's current expenditure (posts, IT consumption, telephones),
- an increase of 21% in the 'Meetings and conferences' chapter because of the increase in the costs of missions (total: 27 824 missions in 2006 covering 87 973 working days of which 5 278 missions to Brussels, 19 932 to Strasbourg and 2 134 to Luxembourg),
- a 21% increase in the chapter relating to 'expertise and information': an important part of this increase was due to the higher number of visitors' groups to the EP (170 000 visitors in 2006), the Euroscola programme and the reception of opinion multipliers from third countries. The chapter also showed an increase in the expenditures relating to the organisation of events such as the 'European Day for Victims of Terrorism', the visit of the South-American singer, Juanes, in relation to combating anti-personnel mines in the world, the celebrations of the 20th anniversary of the enlargement of the Community to Spain and Portugal, and by the publication of a million brochures on the European Parliament.

## 2006 discharge: EC general budget, European Parliament

---

The Committee on Budgetary Control adopted the report by José Javier POMÉS RUIZ (EPP-ED, ES) recommending that the Parliament grant its President discharge in respect of the implementation of the European Parliament's budget for the financial year 2006.

Firstly, the parliamentary committee welcomes its President's firm commitment to ensure that the assistants' statute enters into force at the same time as the Members' Statute.

They recall the main figures, on the basis of which the Parliament's accounts were closed in 2006. They are as follows:

- Final appropriations: EUR 1 321 600 000;
- Committed appropriations: EUR 1 306 325 432 (98.76%);
- Paid appropriations: EUR 1 117 578 610 (85.49%);
- Appropriations carried over to 2007: EUR 188 746 822 (14.26%);
- Cancelled appropriations: EUR 4 817 000 (0.36%).

They also recall that the discharge is a political exercise and that, in this context, the Parliament is the sole discharge authority. MEPs believe that all the institutions and bodies should be treated on a footing of equality and that procedures should be harmonised. They also believe the discharge exercise should also cover the decisions taken by the President, the Bureau and the Conference of Presidents of the EP given that political responsibility lies with the elected Members, not the officials. MEPs also make a series of technical observations aiming to reiterate the importance of political dialogue, in the context of the discharge procedure, between those responsible for the budget and budgetary control at the most senior levels of the Institution. They ask that this dialogue be better structured, notably by establishing closer links between the Bureau of the EP and the Committee on Budgets, and between the Bureau of the EP and the Committee on Budgetary Control, by creating an ad hoc working group in this area. In particular, this working group should take into account the new budgetary procedure formulated in the Treaty of Lisbon. More broadly, MEPs believe that budgetary and discharge procedures should be complementary supporting the interoperability of budgetary and discharge procedures.

Parliament's financial management and the Director-Generals' activity reports: MEPs return to the implementation of the Parliament's budget and regret the fact that its competent bodies have never implemented the decisions taken by plenary during previous discharge procedures and that they have continued their practice of 'non-budgetisation' of Parliament's property policy for future acquisitions. Therefore, they reiterate their request for the Internal Rules to be amended so that any property project with significant financial implications would be subject to the approval of the Committee on Budgets. In addition, MEPs demand that the draft budget be drawn up in such a way that it better reflects the actual needs of the Parliament. For their part, the Directorates-General are called to present readable reports containing comparable information. MEPs welcome the fact that the Parliament's internal auditor has put in place an effective Internal Control Framework, which will monitor high-risk areas.

Procurement: MEPs also consider the issue of procurement procedures and recall that reports must be established on negotiated procedures and on contracts that are not derived from directives relating to public markets. They note that in 2006, 67% of contracts were awarded on the basis of open (62 %) and restricted (5 %) procedures and that 33% of contracts were awarded by the negotiated procedure (therefore, a net increase compared to the previous year). They ask the Secretary-General of the Parliament to explain this evolution and to report on the progress made on setting up a contracts database. In this context, MEPs await the creation of a single central database, managed by the Commission, to be set up for all the Community contracts, in order to increase transparency in this area.

Political groups: reiterating that the political groups are responsible for the management and use of the EP budget appropriations granted to them, MEPs welcome the fact that external auditors have confirmed that the political groups' accounts complied with the rules in force. They note that the political groups used, on average, only 67,4 % of the appropriations available to them and regret that the authorising officer was instructed to recover certain amounts from many European political parties.

The parliamentary assistance allowance (PAA): MEPs regret the fact that the Court of Auditors observed inadequacies in the greater part of the sums paid to MEPs under the PAA (lack of satisfactory supporting documents in relation to the expenses incurred in the Member's name). They call on MEPs to correctly and consistently apply the Rules Governing the Payment of Expenses and Allowances to Members of the European Parliament (PEAM rules), and to promptly identify any irregularities in this area. Furthermore, MEPs call on the Parliament's

administration to establish a procedure in order to improve communication and to make it more visible for MEPs, to ensure systematic compliance with the deadlines for supplying supporting documents and to promptly follow up observations made by the Court of Auditors in this area. Aware of the problems and difficulties arising with regard to bringing the PAAs into line with the social and fiscal legislation of each of the 27 Member States, MEPs call for an immediate start to the negotiations with the Member States and the Belgian Government in order to finalise this dossier as quickly as possible. On this issue MEPs support the internal auditor's proposal which suggests a two-stage evolution for Members' assistants' working conditions: (i) that the contractual relation between the assistant(s) and the Member would be systematically based on a contract of employment; (ii) that all assistants be integrated into the staff category covered by the rules governing other servants of the Communities. The members of the parliamentary committee also agree that the working group on the Members' Statute and Assistants and Pension Fund should include a Member of the Committee on Budgetary Control (to be nominated). Moreover, in relation to assistance contracts, they insist that:

- the Parliament conclude framework contracts exclusively with undertakings in Member States specialised in the management, in accordance with the applicable national law, of tax and social security issues related to employment contracts;
- service provider contracts temporarily be handled by paying agents in the Member States, until a definitive solution is found, and that the paying agent be responsible for the compliance of service provider contracts with the tax and social security legislation of the Member State in question;
- no service provider contract which does not comply with these provisions be accepted ;
- no relatives of Members be employed;
- non-compliance with national legislation or the PEAM rules automatically lead to the suspension of payments and the recovery of unduly paid amounts.

Voluntary Pension Fund: MEPs note that the actuarial deficit of the Members' Voluntary Pension Fund (which has existed since 2001) fell to EUR 26.6 million in 2006, thus improving the actuarial financial position of this fund. They draw the Bureau's attention to its discharge resolution for last year, in which the Parliament advocates that the Voluntary Pension Fund should be confined to honouring existing rights (those acquired as at June 2009). Consequently, neither present MEPs nor other members could go on contributing to the fund. MEPs were surprised by the recent recommendation of the Conference of Presidents of 13 March 2008, that members of the Voluntary Pension Fund may still acquire new pension entitlements once the Members' Statute has entered into force. The resolutions on discharge for 2004 and 2005 had, however, highlighted that the activities of the Voluntary Pension Fund should be limited to honouring acquired rights as of the next legislature. Consequently, the parliamentary committee insists that the Bureau's working group fully respects the decisions made by the Parliament.

Preparation of implementation of the Treaty of Lisbon: MEPs recall that in the course of the 2007 budget procedure, the Parliament called on the Commission to carry out a mid-term evaluation of its staff needs and invites its administration to proceed to an evaluation of its staff, on that basis. They wish to see an evaluation report submitted to the Committee on Budgetary Control in good time for the 2007 discharge in order to know how many officials and other servants are necessary to assist Members in their work of co-legislation, following the entry into force of the Treaty of Lisbon.

Multiplication of the Parliament's work places: lastly, MEPs welcome the fall in the estimated operating costs stemming from the requirement to maintain several places of work, from EUR 203 million in 2002 to EUR 155 million for 2007 (a reduction of almost 24 % over the five-year period). They call on its administration to continue the rationalisation process since 'citizens do not understand why Parliament must maintain three work places'.

## 2006 discharge: EC general budget, European Parliament

---

The European Parliament adopted by 597 votes in favour, 50 against and 40 abstentions, a decision to grant its President discharge in respect of the implementation of the European Parliament budget for the financial year 2006.

At the same time, the Parliament adopted by 563 votes in favour, 63 against and 51 abstentions, a resolution containing observations forming an integral part of the decision on the discharge. The report had been tabled for consideration in plenary by José Javier POMÉS RUIZ (EPP-ED, ES), on behalf of the Committee on Budgetary Control.

First of all, the plenary welcomes and supports its President's firm commitment to ensure that the assistants' statute, to be proposed by the Commission and approved by the Council, enters into force at the same time as the Members' Statute. However, the Parliament calls on the Commission and the Council to fully cooperate with it in order to ensure that the new statute for assistants is adopted before the next European elections in June 2009.

The discharge - a political exercise: recalling the main figures on the basis of which Parliament's accounts for the financial year 2006 were closed (final appropriations: EUR 1 321 600 000), the Parliament notes that discharge is a political decision and that, in this context, the Parliament is the sole discharge authority. It believes that all the institutions and bodies should be treated on a footing of equality and that procedures should be harmonised. It also believes the discharge exercise should also cover the decisions taken by the President, the Bureau and the Conference of Presidents of the EP given that political responsibility lies with the elected Members, not the officials. The Parliament also makes a series of technical observations aiming to reiterate the importance of political dialogue, in the context of the discharge procedure, between those responsible for the budget and budgetary control at the most senior levels of the Institution. It asks that this dialogue be better structured, notably by establishing closer links between the Bureau of the EP and the Committee on Budgets, and between the Bureau of the EP and the Committee on Budgetary Control, by creating an ad hoc working group in this area. The Parliament welcomes the initial talks that were held in this context and expects these deliberations to continue in the future. More generally, the Parliament believes that budgetary and discharge procedures should be complementary supporting the interoperability of the two procedures.

Parliament's financial management and the Director-Generals' activity reports: the Parliament returns to the implementation of the Parliament's budget and regrets the fact that its competent bodies have never implemented the decisions taken by plenary during previous discharge procedures and that they have continued their practice of 'non-budgetisation' of Parliament's property policy for future acquisitions. Therefore, it reiterates its request for the Internal Rules to be amended so that any property project with significant financial implications would be subject to the approval of the Committee on Budgets. In addition, the Parliament demands that the draft budget be drawn up in such a way that it better reflects the actual needs of the Parliament. For their part, the Directorates-General are called to present readable reports

containing comparable information. The Parliament welcomes the fact that the Parliament's internal auditor has put in place an effective Internal Control Framework, which will monitor high-risk areas.

Procurement: the Parliament also considers the issue of procurement procedures and notes that in 2006, 67% of contracts were awarded on the basis of open (62 %) and restricted (5 %) procedures and that 33% of contracts were awarded by the negotiated procedure (therefore, a net increase compared to the previous year). It asks the Secretary-General of the Parliament to explain this evolution and to report on the progress made on setting up a contracts database. In this context, the Parliament awaits the creation of a single central database, managed by the Commission, to be set up for all the Community contracts, in order to increase transparency in this area.

Political groups: reiterating that the political groups are responsible for the management and use of the EP budget appropriations granted to them, the Parliament welcomes the fact that external auditors have confirmed that the political groups' accounts complied with the rules in force. It notes that the political groups used, on average, only 67.4 % of the appropriations available to them and regrets that the authorising officer was instructed to recover certain amounts from many European political parties.

The parliamentary assistance allowance (PAA): the Parliament regrets the fact that the Court of Auditors observed inadequacies in the greater part of the sums paid to MEPs under the PAA (lack of satisfactory supporting documents in relation to the expenses incurred in the Member's name). It calls on MEPs to correctly and consistently apply the Rules Governing the Payment of Expenses and Allowances to Members of the European Parliament (PEAM rules), and to promptly identify any irregularities in this area. Furthermore, the Parliament calls on the Parliament's administration to establish a procedure in order to improve communication and to make it more visible for MEPs, to ensure systematic compliance with the deadlines for supplying supporting documents and to promptly follow up observations made by the Court of Auditors in this area. Aware of the problems and difficulties arising with regard to bringing the PAAs into line with the social and fiscal legislation of each of the 27 Member States, the Parliament calls for an immediate start to the negotiations with the Member States and the Belgian Government in order to finalise this dossier as quickly as possible. On this issue the Parliament supports the internal auditor's proposal which suggests a two-stage evolution for Members' assistants' working conditions: (i) that the contractual relation between the assistant(s) and the Member would be systematically based on a contract of employment; (ii) that all assistants be integrated into the staff category covered by the rules governing other servants of the Communities. It recalls, however, that assistance to Members calls for flexibility and mobility and that the new statute for assistants should set minimum standards for pay and social rights in conformity with applicable European legislation. The plenary also accepted the principle of a working group on the Members' Statute and Assistants and Pension Fund, and that a Member (to be nominated) of the Committee on Budgetary Control should participate in this working group as an observer.

Moreover, in relation to assistance contracts, the Parliament insists that:

- the Parliament conclude framework contracts exclusively with undertakings in Member States specialised in the management, in accordance with the applicable national law, of tax and social security issues related to employment contracts;
- service provider contracts temporarily be handled by paying agents in the Member States, until a definitive solution is found, and that the paying agent be responsible for the compliance of service provider contracts with the tax and social security legislation of the Member State in question;
- no service provider contract which does not comply with these provisions be accepted;
- no relatives of Members be employed;
- non-compliance with national legislation or the PEAM rules automatically lead to the suspension of payments and the recovery of unduly paid amounts.

Voluntary Pension Fund: the Parliament notes that the actuarial deficit of the Members' Voluntary Pension Fund (which has existed since 2001) fell to EUR 26.6 million in 2006, thus improving the actuarial financial position of this fund. It draws the Bureau's attention to its discharge resolution for last year, in which the Parliament advocates that the Voluntary Pension Fund should be confined to honouring existing rights (those acquired as at June 2009). Consequently, neither present MEPs nor other members could go on contributing to the fund. The Parliament was surprised by the recent recommendation of the Conference of Presidents of 13 March 2008, that members of the Voluntary Pension Fund may still acquire new pension entitlements once the Members' Statute has entered into force. The resolutions on discharge for 2004 and 2005 had, however, highlighted that the activities of the Voluntary Pension Fund should be limited to honouring acquired rights as of the next legislature. Consequently, the Parliament insists that the Bureau's working group fully respects the decisions made by the Parliament.

Preparation of implementation of the Treaty of Lisbon: the Parliament recalls that in the course of the 2007 budget procedure, it had called on the Commission to carry out a mid-term evaluation of its staff needs. It invites its administration to proceed to an evaluation of its staff, on that basis. It would also like to know how many officials and other servants are necessary to assist Members in their work of co-legislation, following the entry into force of the Treaty of Lisbon.

Multiplication of the Parliament's work places: lastly, the Parliament welcomes the fall in the estimated operating costs stemming from the requirement to maintain several places of work, from EUR 203 million in 2002 to EUR 155 million for 2007 (a reduction of almost 24 % over the five-year period). It therefore calls on its administration to continue the rationalisation process.

## 2006 discharge: EC general budget, European Parliament

---

PURPOSE: to grant discharge to the European Parliament for the financial year 2006.

LEGISLATIVE ACT: Decision 2009/185/EC, Euratom of the European Parliament on the discharge for implementing the general budget of the European Union for the financial year 2006 (Section I ? European Parliament).

CONTENT: with the present decision, the European Parliament grants discharge to its President for the implementation of the general budget for 2006.

This decision is in line with the European Parliament's resolution adopted on 22 April 2008 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 22/04/2008).