

FINANCIAL RULES OF THE UEN GROUP

Pursuant to the Council Regulation No 1995/2006 of 13 December 2006 (amending Regulation No 1605/2002) a new financial regulation is henceforth applicable to the general budget of the European Communities. In June 2003, the Bureau of the European Parliament adopted internal rules on the implementation of the institution's budget (amended by Bureau decisions of 22 March 2006 and 11 July 2007) and called on the political groups to revise their rules concerning the use of appropriations under item 4000.

Article 1

1. The European Parliament makes available to the Union for Europe of the Nations Group funds from item 4000 on an annual basis.
2. These UEN Group internal Rules lay down the rules governing the use of such funds.
3. In general, these rules apply to all types of specific political group expenditure (documentation, publications, missions, meetings, seminars, individual employment contracts, etc).

Article 2

1. The funds made available to the Union for Europe of the Nations Group from item 4000 must be used to finance activities carried out by the Group in accordance with the Rules on the use of appropriations from budget item 4000, adopted by the Bureau of the European Parliament on 30 June 2003.
2. The Group's activities shall be financed solely from resources made available to it from budget item 4000 or from the resources derived therefrom, in accordance with the abovementioned Rules.
3. The Group shall not receive either donations or legacies.

Article 3

1. The Group, represented by its Chairman, shall have authorising officer powers. The Chairman shall be responsible for the use of appropriations made available to the Union for Europe of the Nations Group. He shall ensure that such appropriations are used in accordance with the

abovementioned Rules and, if necessary, take appropriate action to prevent any expenditure which is not in accordance therewith.

Under the Group's internal rules, the Secretary-General shall be appointed authorising officer by delegation.

2. Responsibility in respect of appropriations under item 4000 shall not be delegated to third parties.
3. The Group may, as a general rule, authorise the use of item 4000 appropriations to cover travel expenses for a Member for a Group mission, authorised in advance, within the country in which he/she was elected, provided that the activity concerned takes place in a locality at least 150 km away from his/her home.
4. The expenses concerned shall be reimbursed to the Member upon presentation of originals of supporting documents, provided that :
 - the mission must be approved in advance,
 - the mission date must be linked to the Group activity,
 - air travel shall be reimbursed on the basis of actual costs,
 - travel by train shall be reimbursed on the basis of the first class fare,
 - travel by car shall be reimbursed on the basis of the first class train fare,
 - appropriate supporting documents corresponding to the actual expenses must be produced (invitation to meeting, work programme, boarding pass(es), train ticket(s) or declaration on the Member's honour in the case of travel by car).
5. These expenses shall be charged to the budget(s) of the delegation(s) concerned.

Article 4

1. The funds made available to the Group under item 4000 may be used to cover:
 - the secretarial and operational expenditure of the Group;
 - expenditure on political and information activities conducted by the Group in connection with the European Union's political activities.
2. Funds made available to the Group under budget item 4000 may not be used to finance electoral campaigns at European, national, regional or local level. Funds intended for information activities may not be made available to political groupings (parties, federations) or to their dependent bodies.
3. Funds made available to the Group under budget item 4000 may not substitute for expenditure already covered by other budget items within the

European Parliament, in particular expenditure under the rules governing Members' expenses and allowances, or be used for the acquisition of immovable property.

4. The use of the European Parliament logo by Members is to be subject to an authorisation procedure by the Group
5. The Group may organise political or information activities jointly with third parties. In such cases the Group's involvement must be genuine. The name and/or the logo of the Group must feature as prominently as those of the other organisers. The likely expenditure of each co-organiser must be determined in advance.
6. In its political or information activities the Group may mention third parties involved in those activities. In such cases the names and/or logos of those third parties shall be less prominent than those of the Group.
7. Under certain conditions, the Group may support financially from item 4000 appropriations an external organisation of which it is a member.

Article 5

1. The Group's name must be mentioned in connection with any political or information activity financed by the appropriations entered under item 4000.
2. All expenditure committed under item 4000 shall be supported by original invoices or certified true photocopies.
3. The nature of expenditure shall conform to the common accounting plan, which forms an integral part of the institution's internal implementing rules.

Article 6

1. The Co-Treasurers shall have the necessary powers to authorise payments from the Group's accounts, on the basis of their dual signature.
2. Each item of expenditure must be authorised prior to committing the Group vis-à-vis a third party.
3. Any expenditure incurred on the initiative of a Member, without prior authorisation, shall not be reimbursed.
4. Payments made from funds allocated to item 4000 shall be effected by the treasurers.

Article 7

1. The adoption of the Group's annual budget and the approval of the annual statement of expenditure shall be placed on the agenda for a meeting of the Group in Strasbourg, in principle during the December part-session.
2. No revenue shall be generated, no commitment or payment made without reference to a chapter, an article or an item within the budget.
3. The Chairman of the Group, or the person(s) to whom the relevant authority has been delegated, shall have overall responsibility for the implementation of the annual budget.

Article 8

The Group's books shall be kept in accordance with the Rules on the use of appropriations from budget item 4000.

Article 9

1. Pursuant to the rules of the European Parliament, the Group shall be required to have an external audit carried out in order to verify its accounts.
2. The external auditors may carry out a financial inspection of expenditure and revenue at any time. The purpose of the audit shall be to establish that all revenue has been received and all expenditure incurred in a lawful and proper manner having regard to the budget, these rules and other internal regulations and that the financial management has been sound. Based on the mandate approved by the Bureau of the European Parliament, it shall in particular establish that :
 - the expenditure has been charged to the correct item in the budget of the Group,
 - the appropriations are available,
 - the expenditure is in order and conforms with the relevant decisions and in particular with the budget of the Group and these rules;
 - the principles of sound financial management have been applied,
 - the payment order is supported by original documents (or certified true copies).
3. Within this context, the Group shall introduce an internal control system and ensure that each budgetary transaction is processed by:
 - the staff member responsible for initiation tasks;
 - the staff member responsible for ex ante verification;
 - the responsible authorising officer.

Initiation and ex ante verification duties are mutually incompatible, as are authorising officer and accounting officer duties. Staff members responsible for ex ante verification may not come under the authority of staff members responsible for initiation tasks.

Article 10

1. Other than staff employed in conformity with the Staff Regulations of officials and other servants of the European Communities, the Group may employ staff using funds from budget item 4000.
2. A contract, complying with the provisions in Article 14 of the rules governing the payment of expenses and allowances to Members, and in conformity with national legislation, must be duly signed.
3. Employment contracts or contracts for the provision of a service (freelance work) lasting six months or more which are concluded by the Group shall be forwarded to the Secretary-General of the European Parliament for information purposes.

Article 11

Mission expenses for missions undertaken by the Secretariat shall be determined in accordance with the rules laying down the conditions for payment of mission expenses of staff of the European institutions.

Article 12

1. Unless the provider is an institution or has already been selected by an institution, following an invitation to tender, all purchases must be made through procurement procedures, account being taken of political groups' specific circumstances, as follows:
 - a consultation procedure involving at least five candidates must be used for contracts with a value of more than € 50 000; there must be at least three valid tenders before a decision is taken;
 - a consultation procedure involving at least three candidates must be used for contracts with a value of between € 13 800 and € 50 000;

- for any contract with a value of more than € 13 800, the choice of supplier or provider must be substantiated and all the procurement-related documents must be kept by the authorising officer.
2. The Group may award a contract by negotiated procedure on the basis of a single tender, by way of derogation from the provisions of this article, in the instances referred to in Articles 124 and 125 of the Commission Regulation laying down detailed rules for the implementation of the Financial Regulation of the European Union.

Article 13

1. An inventory detailing numbers and value (for items with a value of more than € 420 with a life of more than one year) shall be established and maintained by the Group in respect of purchases financed by the appropriations under budget item 4000.
2. At the end of each financial year, the value of the inventory, with appropriate depreciation, subdivided by type of asset, shall be recorded in the Group's financial statements.
3. Assets purchased by the Group shall be entered in its inventory.
4. Any sale of assets entered in the inventory shall be published and offers for the assets on sale invited.

Article 14

1. The funds made available to the Group each year, apportioned under budget item 4000, shall be allocated within the Group via a central fund and on the basis of an amount earmarked for each national delegation.
2. The amount allocated to the common fund, which is intended to meet the Group's common expenditure needs, shall be determined within the framework of the annual budget of the Group on the basis of the amount actually spent and shown in the statement of expenditure for the previous financial year.
3. The amount earmarked for each national delegation shall be in direct proportion to its size, based on the result of dividing the amount remaining (apart from that earmarked for the common fund) by the total number of Members in the Group and then multiplying by the number of Members in the national delegation concerned.

Article 15

1. Each national delegation shall be responsible for deciding on activities to be financed from the section earmarked for the national delegations pursuant to the above article.
2. Each national delegation shall appoint one of its Members to assume responsibility for authorising expenditure in connection with the activities of the delegation concerned and/or of its Members, expenditure which shall be chargeable against the funds made available to each national delegation.
3. Funds apportioned to national delegations that have not been used by 31 December of each year may be carried over to the following year and allocated to the national delegation concerned.
4. Funds carried over from one financial year to another may not exceed 50% of the annual appropriations received from the European Parliament's budget. Amounts exceeding 50 % shall be repaid to the institution's budget together with any interest that may have accrued.
5. Funds carried over from one year to another and not used during that year shall be repaid to the European Parliament's budget.

Article 16

Prior to making payments and committing the Group vis-à-vis a third party, any expenditure committed on behalf of the Group must be authorised by:

- a) the Chairman or, solely by delegation, the Secretary-General,
- b) the Member responsible in the respective national delegation for expenditure connected with the delegation.
- c) Before the Group is committed vis-à-vis a third party, an expenditure authorisation form must be used and signed by the Secretary-General as the authorising officer by delegation.

Article 17

In the event of a dispute, only the Rules on the use of appropriations from budget item 4000, adopted by the Bureau of the European Parliament on 30 June 2003, shall be applicable.

Article 18

These internal Rules shall enter into force on the first day of the month following their adoption by the Bureau of the Group.

Strasbourg, 11th December 2007